

**IMPORTANT INFORMATION:** The following is a brief outline and timeline for delinquent taxes, tax liens and the assignment process for real property.

The Montana Code Annotated is published and distributed by the Montana Legislative Services Division, Capitol Bldg. Room 110, 1301 E 6<sup>th</sup> Avenue, PO Box 201706, Helena, MT 59620-1706, phone 406-444-3064; and located online at <https://leg.mt.gov/bills/mca/index.html>. During the 2019 legislative session the assignment process was changed and differs from previous laws on tax assignments.

**DELINQUENT TAXES:** Taxes become delinquent on the day after the listed due date on your tax bill. All payments made or postmarked after the due date(s) on the front of the tax bill are considered delinquent, and a 2% penalty is charged immediately. Per Montana Code Annotated (MCA) Section 15-16-102, interest is charged at a rate of 5/6 of 1% per month until paid (interest is calculated daily). We strongly encourage taxpayers to make every effort to pay their taxes to avoid paying penalty and interest or the potential loss of their property.

**PLEASE MAKE SURE THE MONTANA DEPARTMENT OF REVENUE HAS THE CORRECT MAILING ADDRESS FOR YOU.** It is the property owner's responsibility to update their address with the Department of Revenue (DOR). The phone number for the Department of Revenue is (406) 232-1295.

**TAX LIENS:** If real property becomes delinquent and remains so on the first working day in August, the County Treasurer must attach a tax lien on the property per MCA 15-17-125, and file the lien with the Rosebud County Clerk and Recorder. A copy of the tax lien certificate is also sent to the recorded address for the property owner. A list of all parcels with liens is made available to the public and interested parties.

**ASSIGNMENTS:** If the taxes on the property remain unpaid at the end of August, another person (assignee), after following the steps outlined in Montana Code Annotated 15-17-323, can take an "assignment" on the property by paying all taxes, penalty, interest and costs, which transfers the lien from the County to the assignee.

#### **TIMELINE FOR ASSIGNMENTS:**

**June 1 – July 31:** If an assignment has been taken for any previous year's taxes, an assignee can pay the subsequent delinquent taxes on existing tax liens/assignments before a new lien is attached. If the property is under the Property Tax Assistance Program, payment of subsequent taxes will have to wait until June 21.

**August 3:** All real properties with taxes that remain delinquent as of the first working day in August (August 3, 2020, for the 2019 tax year) will have a tax lien attached by the County. Those liens are then open to anyone to purchase a separate assignment, following the steps outlined below. A lien list of delinquent parcels is made available for potential assignees. If the taxpayer pays the delinquent taxes, a redemption certificate will be filed with the Clerk and Recorder releasing the lien.

**AUGUST 15:** The earliest a Notice of Pending Assignment can be sent is August 15. Before making a payment, a prospective Assignee must send a Notice of Pending Assignment as required by MCA 15-17-125 and 15-17-323, by certified mail, to the person to whom the property was assessed. The notice must have been mailed at least two weeks before the payment date but no earlier than August 15 and not more than 60 days before purchasing the assignment. The person making the payment shall provide proof of the mailing to the County Treasurer. A certified mailing receipt lacking either an address or a postmark is insufficient proof. (A sample Notice of Pending Assignment is located on our website)

**AUGUST 31:** The first day that 2019 tax liens can be purchased is August 31, 2020. The person taking the assignment must pay all taxes, penalty, interest and costs and a \$50.00 assignment fee. The assignee must provide the Treasurer with a copy of the Notice of Pending Assignment and a copy of the certified mailing showing the address where the notice was sent and the date the Notice was mailed.