

ASSIGNMENT OF A TAX LIEN SALE CERTIFICATE

An assignment of rights of a tax lien sale certificate is simply selling the county's rights as the purchaser at the tax lien sale to another called an assignee or purchaser.

County Treasurers Process:

Check to make sure notification was proper

A person or entity wishing to take an assignment (assignee) shall issue the County Treasurer a COPY of the Notice of Pending Assignment and a COPY of the certified mail receipt that shows the date the notice was mailed.

Check the date of the notice and certified mail receipt date to make sure it was mailed 2 weeks (14 days) prior to taking an assignment. Also check to see if the assignment is being taken before the notice has expired - 60 days after mailing.

Also look over the Notice of Pending Assignment for obvious errors such as the wrong county being listed; owner of record and legal description not correct.

At the time of the assignment the purchaser/assignee may also submit an affidavit of costs.

Process Assignment

Make 2 copies of tax lien sale certificate for the oldest tax year that the assignment is being taken on. Assignments will be processed using the oldest year owing. One copy is placed in the Treasurer's assignment folder, the other is given to the assignee.

The tax lien sale certificate will show the assignee the first date that they would be entitled to a tax deed to the property. (36 months from the date of the tax lien sale)

Create an assignment of the county rights in the tax lien sale certificate. (Assignment Certificate or Assignment of Rights Form) Sign and seal this form. Make 4 copies and distribute as follows:

Clerk & Recorder to file.

Assignee

Treasurer's File

Owner/Taxpayer

Receipt the Transaction

Once the tax receipt has been generated mark the taxes paid by the assignee as being paid on assignment and as of the date of the assignment. Make sure that the amount being marked is highlighted. Create 4 copies of this receipt.

- Office
- Clerk and Recorder
- Assignee
- Treasurers assignment folder

Notify the property owner

Create a notice as required in 15-17-323 for the taxpayer. The notice does not need to be sent by certified mail. The notice will be sent to the taxpayer along with a copy of the Assignment of Rights of County Tax Lien Sale Certificate.

Paperwork Trail

When the process is complete the paperwork should be distributed as follows:

Assignee:

- Original Assignment Certificate
- Copy of the Original Tax Sale Certificate
- Paid Tax Receipt
- Revenue Receipt for the Assignment Fee

County Treasurer's Assignment Folder:

- Copy of assignment certificate
- Copy of 2 week notice from assignee
- Copy of certified mailing receipt
- Copy of notification letter to the owner
- Copy of paid tax receipt
- Revenue receipt for assignment fee

Clerk & Recorder:

- Copy of Assignment Certificate
- Copy of Paid Tax Receipt

Taxpayer/Property Owner:

- Copy of Assignment Certificate
- Letter of notification of assignment

County Treasurer & Clerk & Recorder Process:

When the treasurer files the Assignment Certificate with the Clerk & Recorder they will request that once the document is filed a copy be returned to the treasurer and one copy mailed to the assignee. The filed copy will show the assignee that his assignment is on file and of record. Replace the copy in the treasurer's file with a "filed" copy.

Applicable MCA:

15-17-121 Definitions

(2) (a) "Cost" means the cost incurred by the county as a result of a taxpayer's failure to pay taxes when due. It includes but is not limited to any actual out-of-pocket expenses incurred by the county plus the administrative cost of:

- (i) preparing the list of delinquent taxes;
- (ii) preparing the notice of pending tax lien sale;
- (iii) conducting the tax lien sale;
- (iv) assigning the county's interest in a tax lien to a third party;
- (v) identifying interested persons entitled to notice of the pending issuance of a tax deed;
- (vi) notifying interested persons;
- (vii) issuing the tax deed; and
- (viii) any other administrative task associated with accounting for or collecting delinquent taxes.

(b) The term includes costs that are required by law and incurred by the purchaser of a property tax lien other than the county. The county treasurer may require the purchaser of the property tax lien to provide receipts or may allow the purchaser of the property tax lien to provide a notarized affidavit of costs to the county treasurer upon issuance of a tax lien sale certificate as required in [15-17-212](#) and notification that a tax deed may be issued as required by [15-18-212](#) and [15-18-216](#). A county treasurer may at any time require a purchaser who provided an affidavit of costs to submit the receipted costs upon which the affidavit was based.

(c) The term does not include interest for payments for the following:

- (i) postage for certified mailings and certified mailings with return receipt requested;
- (ii) a title search, to the extent necessary to identify interested persons entitled to notice of the pending issuance of a tax deed;
- (iii) publishing costs for required publications; and
- (iv) filing costs for proof of notice.

(4) "Property tax lien" means a lien acquired by the payment at a tax lien sale of all outstanding delinquent taxes, including penalties, interest, and costs.

(5) "Purchaser" means any person, other than the person to whom the property is assessed, who pays at the tax lien sale the delinquent taxes, including penalties, interest, and costs, and receives a certificate representing a lien on the property or who is otherwise listed as the purchaser. An assignee is a purchaser.

15-17-323. Assignment of rights -- form. (1) A tax lien sale certificate or other official record in which the county is listed as the purchaser must be assigned by the county treasurer to any person who, after providing proof of mail notice to the person to whom the property was assessed, as required by subsection (5), pays to the county the amount of the delinquent taxes, including penalties, interest, and costs, accruing from the date of

delinquency.

(2) (a) The assignment made under subsection (1) must be in the form of an assignment certificate in substantially the following form:

I,, the treasurer of County, state of Montana, hereby certify that a tax lien sale for tax year 20..., in the county of, was held on (date), for the purpose of liquidating delinquent assessments, and I further certify that a property tax lien for delinquent taxes in the following property (insert property description) was offered for sale and that there was no purchaser of the property tax lien. Accordingly, the county was listed as the purchaser as required by [15-17-214](#), MCA. As of the date of this certificate, the delinquency, including penalties, interest, and costs amounting to \$, has not been liquidated by the person to whom the property was assessed, nor has the delinquency been otherwise redeemed.

Because there has been no liquidation of the delinquency or other redemption, I hereby assign all rights, title, and interest of the county of, state of Montana, acquired in the property by virtue of the tax lien sale to (name and address of assignee) to proceed to obtain a tax deed to the property or receive payment in case of redemption as provided by law.

Witness my hand and official seal of office this day of, 20...

..... County Treasurer

..... County

(b) A copy of an assignment certificate must be mailed to the person to whom the taxes were assessed, at the address of record, together with a notice that the person may contact the county treasurer for further information on lien assignments and property tax lien sales.

(3) An assignment made by a purchaser other than the county, by an assignee of the county, or by a previous assignee may be made for any consideration whatsoever. An assignment so made is legal and binding only upon filing with the county treasurer a statement that the purchaser's or other assignee's interest in the property has been assigned. The statement must contain:

(a) the name and address of the new assignee;

(b) the name and address of the original purchaser of the tax lien sale certificate;

(c) the name and address of each previous assignee, if any;

(d) a description of the property upon which the property tax lien was issued, which must contain the same information as contained in the tax lien sale certificate or assignment certificate, as appropriate;

(e) the signature of the party, whether it is the purchaser or the assignee, making the assignment;

(f) the signature of the new assignee; and

(g) the date on which the statement was signed.

(4) If the certificate described in subsection (1) or the statement described in subsection (3) is lost or destroyed, the county treasurer shall, upon adequate proof and signed affidavit by the assignee that loss or destruction has occurred, issue a duplicate certificate to the assignee.

(5) Prior to making a payment under subsection (1), a person shall send notice of the proposed payment, by certified mail, to the person to whom the property was assessed. The form of the notice must be adopted by the department by rule. The notice must have been mailed at least 2 weeks prior to the date of the payment. The person making the payment shall provide proof of the mailing.

(6) The provisions of this section apply to any sale of land for which a treasurer's deed was not issued on or before March 5, 1917, or for which a tax deed was not issued on or before April 23, 1987, and the holder of any certificate described in subsection (1) has the same rights, powers, and privileges with regard to securing a deed as any purchaser of land at a tax lien sale may now have.

EXAMPLES

NOTICE OF PENDING ASSIGNMENT
(Pursuant to 15-17-212(3) and 15-17-323(5), MCA)
NOTICE EXPIRES 60 DAYS FROM DATE OF NOTICE

THIS NOTICE IS VERY IMPORTANT with regard to the purchase of the Tax Sale Certificate, which Roosevelt County holds on the following property. If the delinquent taxes are not paid **IN FULL WITHIN 2 WEEKS** from the date of this notice, an assignment of Tax Sale Certificate may be purchased. **THIS COULD RESULT IN THE LOSS OF YOUR PROPERTY LISTED BELOW.**

Please direct any questions to the
Roosevelt County Treasurer
400 2nd Ave S.
Wolf Point, MT. 59201
Tel: (406) 653-6260

OWNER OF RECORD: NELSON LAWRENCE
MAILING ADDRESS OF OWNER OF RECORD: PO BOX 33
CLYDE PARK, MT 59018-0033
LEGAL DESCRIPTION: S30, T27 N, R52 E, LOT 8 1/126 INT
PARCEL NUMBER: 392107779
GEO CODE: 17-3921-30-4-01-01-0002
DATE OF NOTICE: September 26, 2011

Michael P Wolfe
Signature of Interested Assignee
Pacific Land Holdings, LLC/ Micheal P Wolfe
Printed Name of Interested Assignee

U.S. Postal ServiceTM
CERTIFIED MAILTM RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)
For delivery information visit our website at www.usps.com

CLYDE PARK MT 59018

Postage	\$ 0.44
Certified Fee	\$ 2.85
Return Receipt Fee (Endorsement Required)	\$ 2.30
Restricted Delivery Fee (Endorsement Required)	\$ 0.00
Total Postage & Fees	\$ 5.59

0440
03
09/26/2011
Postmark Here

Street, Apt. No., or PO Box No. Nelson Lawrence
City, State, ZIP+4[®] P.O. Box 33
Clyde Park, MT. 59018-0033

PS Form 3800, August 2006

<p>SENDER: COMPLETE THIS SECTION</p> <ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. <p>1. Article Addressed to: <u>Nelson Lawrence</u> <u>PO Box 33</u> <u>39210779</u></p> <p>NELSON LAWRENCE PO BOX 33 CLYDE PARK, MT 59018-0033</p> <p>2. Article Number (Transfer from service label) <u>7011 0470 0001 0829 7975</u></p> <p>S Form 3811, February 2004</p>	<p>COMPLETE THIS SECTION ON DELIVERY</p> <p>A. Signature <input checked="" type="checkbox"/> Addressee <input type="checkbox"/> Agent</p> <p>B. Received by (Printed Name) _____ C. Date of Delivery <u>9/3/2011</u></p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p> <p>3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p> <p align="right">7011 0470 0001 0829 7975</p> <p align="center">Domestic Return Receipt</p>
---	---

Sample affidavit of assignee costs

Pacific Land Holdings, LLC

P.O. Box 187

Rexburg, ID. 83440

Phone: (602) 758-4447

Email: Mike@3nretail.com

Dear County Treasurer:

Please see attached receipts for the costs associated with tax assignment which I hold in your county. Please charge the tax payer for the following costs should the assignment be redeemed.

Tax ID#: 392107779 Name: nelson

1. \$5.59 Certified mail
2. \$11.52 2009 to 2010 real estate taxes
- 3.
- 4.
- 5.
- 6.

400300

Total Cost:\$17.11 as of October 12, 2011, Please note that there may be additional costs associated with this assignment. Those receipts will follow as I am invoiced.

I, the undersigned, hereby certify that the above costs described receipted costs were incurred by me the purchaser and assignee of the property tax lien described herein.



Pacific Land Holding, LLC, Micheal P Wolfe

TAX LIEN SALE CERTIFICATE # 20090298

Roosevelt County Treasurer
TAX LIEN SALE CERTIFICATE

I, Betty K. Romo, County Treasurer of the County of Roosevelt, in the State of Montana, do hereby certify that the 2009 property taxes on the following described real property were delinquent on June 2, 2010:

Legal Description: 27N 52E 30 LOT 8 1/126 INT

The taxes on the above described property were assessed to:

Tax Payer ID# 392107779
NELSON LAWRENCE

PO BOX 33
CLYDE PARK MT 59018-0033

The Tax Lien Sale was advertised in The Herald News on the following dates June 24, 2010, July 01, 2010, July 08, 2010.

A property tax lien on the property was purchased at a tax lien sale held on July 15, 2010 by:

Roosevelt County
400 2nd Avenue South
Wolf Point, MT 59201

The amount required to liquidate the delinquency at the time of the tax lien sale included the following:

Year	Taxes Due	Penalty	Interest	Total Due
2009	5.00	0.10	0.29	5.39
Total	5.00	0.10	0.29	5.39

This certificate represents a lien on the property that may lead to the issuance of a tax deed.

I further certify that unless redemption is made of said real property in the manner provided by law, the purchaser or an assignee will be entitled to a tax deed on July 15, 2013.

Witness my hand and official seal of office this 29th day of July, 2010.

Betty K. Romo
Roosevelt County Treasurer

(SEAL)

Redeemed on the _____ day of _____, 20____.

Redemptioner: _____

*** PROPERTY TAX RECEIPT ***

Date: 10/17/11

ROOSEVELT COUNTY
Roosevelt County Treasurer
Betty K. Romo
400 2nd Avenue South

ID: 392107779
Type: REAL
Page: 1

Name & Address	TW Rang SC	Description
NELSON LAWRENCE	27N/52E /30	
PO BOX 33	LOT 8 1/126 INT	
CLYDE PARK MT 59018-0033	Geo: 3921-30-4-01-01-0002	

10/17/11 Received from: Pacific Land Holdings LLC-Assignment#400200 Check #: 10038

Year	Int. Date	Tax Date	Tax Amount	Penalty	Interest	Total Amount
9	10/17/11	11/30/09	4.54	0.09	0.85	5.48
Total for Tax Date			4.54	0.09	0.85	5.48
9	10/17/11	05/31/10	0.46	0.01	0.06	0.53
Total for Tax Date			0.46	0.01	0.06	0.53
Total for 9			5.00	0.10	0.91	6.01
10	10/17/11	11/30/10	4.50	0.09	0.39	4.98
Total for Tax Date			4.50	0.09	0.39	4.98
10	10/17/11	05/31/11	0.50	0.01	0.02	0.53
Total for Tax Date			0.50	0.01	0.02	0.53
Total for 10			5.00	0.10	0.41	5.51

Total Tax, Penalty and Interest 11.52

PAID
OCT 17 2011
ROOSEVELT COUNTY TREASURER
BETTY K. ROMO

Assignee:
Pacific Land Holdings LLC
Micheal P Wolfe
P O Box 187
Rexburg ID 83440

ASSIGNMENT OF RIGHTS OF
ROOSEVELT COUNTY TAX LIEN SALE CERTIFICATE

I, Betty K. Romo, the Treasurer of Roosevelt County, State of Montana, hereby certify that a tax lien sale for tax year 2009, in the County of Roosevelt, was held on July 15, 2010, for the purpose of liquidating delinquent assessments, and I further certify that a property tax lien for delinquent taxes on the following described real property:

Legal Description: 27N 52E 30 LOT 8 1/126 INT
was offered for sale and that there was no purchaser of the property tax lien.

Accordingly, the County was listed as the purchaser as required by 15-17-214, MCA. As of the date of this certificate, the delinquency, including subsequent delinquent tax years, penalties and interest amounting to \$ 11.52 has not been liquidated by the person to whom the property was assessed, nor has the delinquency been otherwise redeemed.

Because there has been no liquidation of the delinquency or other redemption, I hereby assign all rights, title and interest of the County of Roosevelt, State of Montana, acquired in such property by virtue of the tax lien sale to:

Name of Assignee: Pacific Land Holdings, LLC
Micheal P. Wolfe
Address: P O Box 187
Rexburg, ID 83440

to proceed to obtain a tax deed to the property or receive payment in case of redemption as provided by law.

Witness my hand and official seal of office this 17th day of October, 2011.

ASSIGNMENT# 400200



Betty K. Romo, Treasurer
Betty K. Romo
Roosevelt County Treasurer

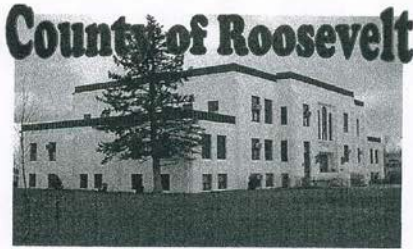
TAX ID# 392107779
NELSON LAWRENCE
PO BOX 33
CLYDE PARK MT 59018-0033

Sample Notification letter to the taxpayer/owner

Betty K. Romo, Treasurer
400 2nd Avenue South
Wolf Point MT 59201
406-653-6260

Renee Eggebrecht, Deputy
406-653-6239

David T. Block, Deputy
406-653-6238



Kiyo Ruhd, Clerk
406-653-6259

Laurie Evans, Clerk
406-653-6232

Fax Line
406-653-6202

October 17, 2011

NOTICE OF ASSIGNMENTS OF RIGHTS OF
ROOSEVELT COUNTY TAX LIEN SALE CERTIFICATE

NELSON LAWRENCE

PO BOX 33
CLYDE PARK MT 59018-0033

Tax Payer# 392107779

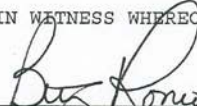
On October 17, 2011 the Treasurer of Roosevelt County, issued a TAX LIEN ASSIGNMENT OF RIGHTS to Pacific Land Holdings LLC for the property listed below. Attached is a copy of the Assignment of Rights that was issued to Pacific Land Holdings LLC.

Legal Description: 27N 52E 30 LOT 8 1/126 INT

Montana Code Annotated 15-17-323(2)(b) provides that a copy of an assignment certificate must be mailed to the person to whom the taxes were assessed, at the address of record, together with a notice that the person may contact the county treasurer for further information on lien assignments and property tax lien sales.

You are hereby notified that you may contact the Roosevelt County Treasurer for further information on the redemption of a lien assignment, and on lien assignments and property tax lien sales. For information on the redemption of the assignment please call my office at 406-653-6260 for the correct amount to remit for taxes, penalty, interest and costs.

IN WITNESS WHEREOF, I have hereunto set my hand on October 17, 2011.



Betty K. Romo
Roosevelt County Treasurer