

TAX DEED PROCESS

After the property has been under assignment for three years from the date of the oldest tax lien sale, the assignee may start the tax deed process. This process is slightly different if the county holds the tax lien certificate.

If the tax lien certificate has been sold on assignment, the assignee must take the following steps:

1. Hire a title company to do a title search for all interested parties.
2. Send a certified notice of Pending Tax Deed to the owner, occupant and all interested parties.
3. Submit a new Certificate of Costs incurred to the County Treasurer.
4. If any certified notices were returned, publish an ad in the local newspaper once a week for 2 weeks. (*Recommended to publish always.*)

If the owner of the property, or an interested party does not respond by redeeming the tax lien within 60 days of the mailing:

1. Provide proof of the above legal notices.
2. Submit an Application for Tax Deed with \$25 to the County Treasurer
3. Receive the Tax Deed from the Treasurer
4. Record the Tax Deed and Realty Transfer Certificate with the Clerk & Recorder

County Treasurer Process:

Not more than 60 days prior or 60 days after the expiration of the redemption period the assignee will provide an affidavit of updated costs. These will include costs for the title report, certified mailings and newspaper publication.

The assignee must also file proof of the legal notice with the Clerk & Recorder and provide a copy of this to the Treasurer. A filed copy must be in the Treasurer's files.

The taxpayer or interested party has 60 days from the date of mailing to redeem the property by paying the taxes, interest, penalties and costs to the County Treasurer. If they fail to do so, the Treasurer prepares a tax deed and Realty Transfer Certificate for the assignee.

Collect \$25 for the tax deed fee and the amount necessary for the recording fee from the assignee. Receipt the tax fee deed into the general fund and remit the recording fee to the Clerk

& Recorder.

Send the original deed and RTC to the Clerk & Recorder to be filed/recorded. Place a copy in the treasurer's assignment file and send a copy to the assignee.

Clerk & Recorder Process:

Assignee will submit proof of proper legal notice to all parties to be filed. Return a filed copy to the Treasurer.

Record the original deed and RTC when received from the Treasurer.

Applicable MCA: (note: This is the same MCA applicable when a county is taking the deed.)

15-18-211. Tax deed -- fee. (1) Except as provided in subsection (3), if the property tax lien is not redeemed in the time allowed under [15-18-111](#), the county treasurer shall grant the purchaser a tax deed for the property. The deed must contain the same information as is required in a tax lien sale certificate under [15-17-212](#), except the description of the property must be the full legal description, and a statement that the property tax lien was not redeemed during the redemption period provided in [15-18-111](#).

(2) (a) Except as provided in subsection (2)(b), the county treasurer shall charge the purchaser \$25 plus all actual costs incurred by the county in giving the notice or assisting another purchaser or assignee in giving the notice required in [15-18-212](#) for making the deed, which fee must be deposited in the county general fund.

(b) If the purchaser is the county, no fee may be charged for making the deed.

(c) Reasonable costs incurred by the county in searching the county records to identify persons entitled to notice are considered part of the actual costs of the notice provided in subsection (2)(a).

(3) If the purchaser is the county and no assignment has been made, the county treasurer may not issue a tax deed to the county unless the board of county commissioners, by resolution, directs the county treasurer to issue a tax deed.

(4) Deeds issued to purchasers must be recorded by the county clerk as provided in Title 7, chapter 4, part 26, except that when the county is the purchaser and subsequent tax deed holder, the county clerk may not charge a fee for recording the deed.

15-18-212. Notice -- proof of notice -- penalty for failure to notify. (1) Not more than 60 days prior to and not more than 60 days following the expiration of the redemption period provided in [15-18-111](#), a notice must be given as follows:

(a) for each property for which there has been issued to the county a tax lien sale certificate or for which the county is otherwise listed as the purchaser or assignee, the county clerk and recorder shall notify the parties as required in subsection (4) and the current occupant of the property, if any, that a tax deed may be issued to the county unless the property tax lien is redeemed prior to the expiration date of the redemption period; or

(b) for each property for which there has been issued a tax lien sale certificate to a purchaser other than the county or for which an assignment has been made, the purchaser or assignee, as appropriate, shall notify the parties as required in subsection (4), if any, that a tax deed will be issued to the purchaser or assignee unless the property tax lien is redeemed prior to the expiration date of the redemption period.

(2) (a) Except as provided in subsection (2)(b), if the county is the purchaser, an assignment

has not been made, and the board of county commissioners has not directed the county treasurer to issue a tax deed during the period described in subsection (1) but the board of county commissioners at a time subsequent to the period described in subsection (1) does direct the county treasurer to issue a tax deed, the county clerk and recorder shall provide notification to the parties as required in subsection (4) and the current occupant, if any, in the manner provided in subsection (1)(a). The notification required under this subsection must be made not less than 60 days or more than 120 days prior to the date on which the county treasurer will issue the tax deed.

(b) If the county commissioners direct the county treasurer to issue a tax deed within 6 months after giving the notice required by subsection (1)(a), additional notice need not be given.

(3) (a) If a purchaser other than the county or an assignee fails or neglects to give notice as required by subsection (1)(b) and the failure or neglect is evidenced by failure of the purchaser or assignee to file proof of notice with the county clerk and recorder as required in subsection (8), the county treasurer shall notify the purchaser or assignee of the obligation to give notice under subsection (1)(b). The notice of obligation may be sent by certified mail, return receipt requested, to the purchaser or assignee at the address contained on the tax lien sale certificate provided for in [15-17-212](#) or on the assignment form provided for in [15-17-323](#).

(b) If within 120 days after the county treasurer mails the notice of obligation the purchaser or assignee fails to give notice as required by subsection (1)(b), as evidenced by failure to file proof of notice with the county clerk and recorder as required in subsection (8), the county treasurer shall cancel the property tax lien evidenced by the tax lien sale certificate or the assignment. Upon cancellation of the property tax lien, the county treasurer shall file or record with the county clerk and recorder a notice of cancellation on a form provided for in [15-18-217](#).

(4) (a) The notice required under subsections (1) and (2) must be made by certified mail, return receipt requested, to the current occupant, if any, of the property and to each party, other than a utility, listed on a property title guarantee, provided that:

(i) the guarantee has been approved by the insurance commissioner and issued by a licensed title insurance producer; and

(ii) the guarantee was ordered on the property by the person required to give notice.

(b) The address to which the notice must be sent is, for each party, the address disclosed by the records in the office of the county clerk and recorder or in the title guarantee and, for the occupant, the street address or other known address of the subject property.

(5) In all cases in which the address of an interested party is not known, the person required to give notice shall, within the period described in subsection (1) or not less than 60 days or more than 120 days prior to the date upon which the county treasurer will otherwise issue a tax deed, whichever is appropriate, commence publishing once a week for 2 successive weeks, in the official newspaper of the county or another newspaper as the board of county commissioners may by resolution designate, a notice containing the information contained in subsection (6), plus:

(a) the name of the party for whom the address is unknown;

(b) a statement that the address of the party is unknown;

(c) a statement that the published notice meets the legal requirements for notice of a pending tax deed issuance; and

(d) a statement that the party's rights in the property may be in jeopardy.

(6) The notices required by subsections (1), (2), and (5) must contain the following:

(a) a statement that a property tax lien exists on the property as a result of a property tax delinquency;

(b) a description of the property on which the taxes are or were delinquent, which must be the same as the description of the property on the tax lien sale certificate or in the record described in [15-17-214\(2\)\(b\)](#);

(c) the date that the property taxes became delinquent;

(d) the date that the property tax lien attached as the result of a tax lien sale;

(e) the amount of taxes due, including penalties, interest, and costs, as of the date of the notice of pending tax deed issuance, which amount must include a separate listing of the delinquent taxes, penalties, interest, and costs that must be paid for the property tax lien to be liquidated;

(f) the name and address of the purchaser;

- (g) the name of the assignee if an assignment was made as provided in [15-17-323](#);
- (h) the date that the redemption period expires or expired;
- (i) a statement that if all taxes, penalties, interest, and costs are not paid to the county treasurer on or prior to the date on which the redemption period expires or on or prior to the date on which the county treasurer will otherwise issue a tax deed, a tax deed may be issued to the purchaser on the day following the date on which the redemption period expires or on the date on which the county treasurer will otherwise issue a tax deed; and
- (j) the business address and telephone number of the county treasurer who is responsible for issuing the tax deed.

(7) The amount of interest and costs provided for in subsection (6)(e) continues to accrue until the date of redemption. The total amount of interest and costs that must be paid for redemption must be calculated by the county treasurer as of the date of payment.

(8) Proof of notice in whatever manner given must be filed with the county clerk and recorder. If the purchaser or assignee is other than the county, the proof of notice must be filed with the county clerk and recorder within 30 days of the mailing or publishing of the notice. If the purchaser or assignee is the county, the proof of notice must be filed before the issuance of the tax deed under this chapter. Once filed, the proof of notice is prima facie evidence of the sufficiency of the notice.

(9) A county or any officer of a county may not be held liable for any error of notification.

15-18-213. Form of tax deed -- prima facie evidence. (1) The form of a tax deed issued under the provisions of this chapter, executed by a county treasurer, must be made in substance as follows:

This deed is made by (name of county treasurer), county treasurer of the county of (name of county), in the state of Montana, to (name of purchaser, the purchaser's agent, or assignee), as provided by the laws of the state of Montana:

Whereas, there was assessed for (year) the following real property (description of the property); and

Whereas, the taxes for (year) levied against the property amounted to \$; and

Whereas, the taxes were not paid and a property tax lien for the payment of the taxes attached and was sold to (name of purchaser or the purchaser's agent or assignee) on (date, including year) for the sum of \$, which amount included delinquent taxes in the amount of \$, penalties in the amount of \$, interest in the amount of \$, and other costs in the amount of \$; and

Whereas, a tax lien sale certificate was issued and filed or the sale otherwise recorded as required by law; and

Whereas, notice was given to required parties in accordance with [15-18-212](#) that the issuance of a tax deed was pending; and

Whereas, the property tax lien has not been redeemed by (name of former owner) or any other person entitled to redeem it.

Now, therefore, I, (treasurer's name), county treasurer of the county of, in the state of Montana, in consideration of the sum of \$ paid, hereby grant to (name of purchaser or the purchaser's agent or assignee) all the property situated in County, state of Montana, described in this document.

Witness my hand on this date (date, including year).

.....County Treasurer

.....County

(2) A tax deed executed in substantially the form provided in subsection (1) is prima facie evidence that:

- (a) the property was assessed as required by law;
- (b) the taxes were levied in accordance with law;
- (c) the taxes were not paid when due;
- (d) notice of tax lien sale was given and a property tax lien was sold at the proper time and place as provided by law;
- (e) the property was not redeemed, and proper notice of a pending tax deed issuance was made as required by law;

- (f) the person who executed the deed was legally authorized to do so; and
- (g) if the real property was sold to pay delinquent taxes on personal property, the real property belonged to the person liable to pay the personal property tax.

15-18-214. Effect of deed. (1) A deed issued under this chapter conveys to the grantee absolute title to the property described in the deed as of the date of the expiration of the redemption period, free and clear of all liens and encumbrances, except:

- (a) when the claim is payable after the execution of the deed and:
 - (i) a property tax lien attaches subsequent to the tax lien sale; or
 - (ii) a lien of any special, rural, local improvement, irrigation, or drainage assessment is levied against the property;
- (b) when the claim is an easement, servitude, covenant, restriction, reservation, or similar burden lawfully imposed on the property; or
- (c) when the land is owned by the United States, this state, or a subdivision of this state.

(2) Under the conditions described in subsection (1), the deed is prima facie evidence of the right of possession accrued as of the date of expiration of the period for redemption or the date upon which a tax deed was otherwise issued.

15-18-215. Form of notice that tax deed may issue. Section [15-18-212](#) requires that notice be given to all persons considered interested parties and to the current occupant of property that may be lost to a tax deed. The notice may be made as follows:

NOTICE THAT A TAX DEED MAY BE ISSUED

TO:.....

(Name) (Address, when unknown, so state)

Pursuant to section [15-18-212](#), Montana Code Annotated, NOTICE IS HEREBY GIVEN:

1. As a result of a property tax delinquency, a property tax lien exists on the following described real property in which you may have an interest:

.....

- 2. The property taxes became delinquent on
- 3. The property tax lien was attached as the result of a tax lien sale held on
- 4. The property tax lien was purchased at a tax lien sale on by (Name) (Address).

5. The lien was subsequently assigned to

6. As of the date of this notice, the amount of tax due is:

TAXES:
 PENALTY:
 INTEREST:
 COST:
 TOTAL:

7. For the property tax lien to be liquidated, the total amount listed in paragraph 6 must be paid by, which is the date that the redemption period expires or expired.

8. If all taxes, penalties, interest, and costs are not paid to the county treasurer on or prior to, which is the date the redemption period expires, or on or prior to the date on which the county treasurer will otherwise issue a tax deed, a tax deed may be issued to the purchaser on the day following the date that the redemption period expires or on the date the county treasurer will otherwise issue a tax deed.

9. The business address and telephone number of the county treasurer who is responsible for issuing the tax deed is: County Treasurer, (Address), (Telephone).

FURTHER NOTICE FOR THOSE PERSONS LISTED ABOVE WHOSE ADDRESSES ARE UNKNOWN:

- 1. The address of the interested party is unknown.

2. The published notice meets the legal requirements for notice of a pending tax deed issuance.

3. The interested party's rights in the property may be in jeopardy.

DATED at this (Date).

r

r Signature

15-18-216. Form of proof of notice. Section [15-18-212](#) requires that proof of notice must be filed with the county clerk. The proof of notice may be made as follows:

PROOF OF NOTICE

I, (Name and Address), acting as or on behalf of the owner of the property tax lien, have complied with the notice requirements of Title 15, chapter 18, MCA, as follows:

1. A "Notice of Issuance of Tax Deed" was mailed to the owners, current occupant, and parties, as required by [15-18-212](#), MCA. A copy of each notice is attached or is on file in the office of the county clerk.

2. The notices were mailed by certified mail, return receipt requested. Copies of the return receipts are attached or are on file in the office of the county clerk.

3. Notice was given to parties with unknown addresses by publishing in the official newspaper of the county, which is, on and Proof of publication is attached.

DATED:

r

r (Signature)

SUBSCRIBED AND SWORN TO before me this (Date).

.....

Notary Public for the State of Montana

Residing in

My Commission Expires

EXAMPLES

Sample Affidavit of Costs from the Assignee

Pacific Land Holdings, LLC

June 13th, 2013

P.O. Box 187

Rexburg, ID. 83440

Phone: (602) 758-4447

Email: Mike@3nretail.com

Roosevelt County Treasurer



E-MAILED

06-13-2013

400 2nd Ave. South

Wolf Point, MT. 59201

Dear Roosevelt County Treasurer:

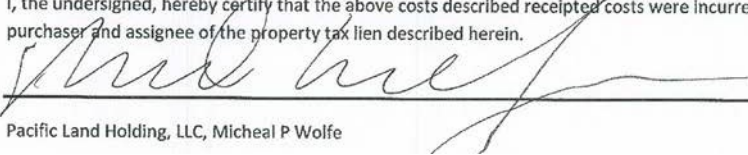
Please see attached receipts for the costs associated with TAX ASSIGNMENT #400200, which I hold in Roosevelt County. Please charge the tax payer for the following costs should the assignment be redeemed.

Tax ID#:392107779 Name: nelson *400200*

DATE	AMOUNT	ITEM
09/26/2011	\$5.59	Notice of assignment
10/12/2011	11.52	Tax assignment
07/27/2013	5.41	2011 taxes
04/24/2013	125.00	Title report
05/16/2013	12.22	Certified mail notice of tax deed
06/13/2013	130.00	Newspaper publication

Total Cost: \$289.74 as of June 13th, 2013.

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

PROOF OF NOTICE

I, Micheal P Wolfe, Member of Pacific Land Holdings, LLC, acting as or on behalf of the owner of the property tax lien, TAX LIEN SALE CERTIFICATE ASSIGNMENT NO. 400200, have complied with the notice requirements of Title 15, chapter 18, MCA, as follows:

1. A "Notice of Issuance of Tax Deed" was mailed to the owners, current occupant, and parties, as required by 15-18-212, MCA. A copy of each notice is attached or is on file in the office of the county clerk.

2. The notices were mailed by certified mail, return receipt requested. Copies of the return receipts are attached or are on file in the office of the county clerk.

3. Notice was given to parties with unknown addresses by publishing in the official newspaper of the county, which is THE HERALD-NEWS, on June 13th, 2013 and June 20th, 2013. Proof of publication is attached.

DATED: July 2, 2013

Micheal P Wolfe
Micheal P. Wolfe, Member of Pacific Land Holdings, LLC

STATE OF IDAHO)

: ss.

County of Madison)

On this 2nd day of JULY, 2013, before me, a Notary Public for the State of Idaho, personally appeared Micheal P. Wolfe, known to me to be the persons whose name is subscribed to the within instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Notarial Seal, the day and year in this certificate above written.



M. Kasey Furniss
Print Name M. Kasey - Furniss
Notary Public for the State of Idaho
Residing at Fremont County
My commission expires 12/21/2018

399776 MISC REAL Pages: 6
STATE OF MONTANA ROOSEVELT COUNTY
RECORDED: 07/08/2013 9:30 KOI: NOTICES
Cheryl A Hansen CLERK AND RECORDER
FEE: \$5.00 BY: Jen Dinkard, deputy
TO: PACIFIC LAND HOLDINGS, LLC c/o MIKE WOLFE, P.O. Box 187, 6604

Affidavit of Publication

COPY

STATE OF MONTANA, }
County of Roosevelt } ss.

Erica Haversland, being sworn, upon oath says: That She is principle clerk of The Herald-News, a newspaper of general circulation published weekly at Wolf Point, in the County of Roosevelt, State of Montana; That the notice hereunto attached and entitled Notice of Tax Deed was published in said newspaper, The Herald-News, once each week for 2 successive weeks as follows:

The first publication of said notice was on the 13 day of June, 2013;

The second publication was on the 20 day of June, 2013;

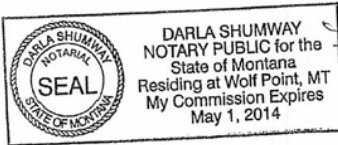
The third publication was on the _____ day of _____, _____;

The last publication of said notice was on the _____ day of _____, _____;

That the said notice was published in the regular and entire issue of every number of the said newspaper, The Herald-News, during the period and time of said publication, and in the newspaper proper and not in a supplement.

Erica Haversland

Sworn and subscribed to before me this 20 day of June, 2013.



Darla Shumway
Notary Public for the State of Montana
Residing at Wolf Point, Montana

Cost of Publication: 5 Folios 2 Publications \$ 130.00

Attorney for Plaintiff:

NOTICE THAT A TAX DEED MAY BE ISSUED

TO: Lawrence Nelson
P.O. Box 33
Clyde Park, MT. 59108
Roosevelt County Treasurer
400 2nd Ave. South
Wolf Point, MT. 59201
Current Occupant
Address Unknown

Pursuant to section 15-18-212, Montana Code Annotated, NOTICE IS HEREBY GIVEN:

1. As a result of a property tax delinquency, a property tax lien exists on the following described real property in which you may have an interest:
Located in the County of Roosevelt, State of Montana and described as follows:

TOWNSHIP 27 NORTH, RANGE 53 EAST, M.P.M.
Section 30: Lot 8 an Undivided 1/126th interest

Roosevelt County, Montana
And also described as:
27N 52E 30 LOT 8 1/126 INT

2. The property taxes became delinquent on May 31, 2010.

3. The property tax lien was attached as the result of a tax lien sale held on July 15, 2010.

4. The property tax lien was purchased at a tax lien sale on July 15, 2010, by Roosevelt County 400 2nd Ave. South, Wolf Point, Montana 59201.

5. The lien was subsequently assigned to Pacific Land Holdings, L.L.C., P.O. Box 187, Rexburg, Idaho, 83440.

6. As of the date of this notice, the amount of tax due is:

TAXES: \$23.00
PENALTY: \$ 49
INTEREST: \$144
COST: \$142.76
TOTAL: \$172.69

7. For the property tax lien to be liquidated, the total amount listed in paragraph 6 must be paid by August 13th, 2013, which is the date that the redemption period expires or expired.

8. If all taxes, penalties, interest, and costs are not paid to the county treasurer on or prior to August 13th, 2013, which is the date the redemption period expires, or on or prior to the date on which the county treasurer will otherwise issue a tax deed, a tax deed may be issued to the purchaser on the day following the date that the redemption period expires or on the date the county treasurer will otherwise issue a tax deed.

9. The business address and telephone number of the county treasurer who is responsible for issuing the tax deed is: Betty K. Romo Roosevelt County Treasurer, 400 2nd Ave. South, Wolf Point, Montana 59201, Telephone: (406) 653-6239.

NOTICE FOR THOSE PERSONS LISTED ABOVE WHOSE ADDRESSES ARE UNKNOWN:

Lawrence Nelson
Current Occupant
1. The address of the interested party is unknown.

2. The published notice meets the legal requirements for notice of a pending tax deed issuance.

3. The interested party's rights in the property may be in jeopardy.

DATED at 9:00 A.M. this 13th Day of June, 2013.

Michael P. Wolfe,
Member of Pacific Land Holdings, LLC
HN: 6-13, 6-20, 2013

Sample Proof of Mailing Notice

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

Postage: 71791000164918058692

Certified Fee	\$0.46
Return Receipt Fee (Endorsement Required)	\$3.10
Restricted Delivery Fee (Endorsement Required)	\$2.55
Total Postage & Fees	\$6.11

Sent To: Lawrence Nelson
 P.O. Box 33
 Clyde Park, MT 59108

Postmark Here: MAY 16 2013
 ROOSEVLET ID 83440
 USPS

File: ROOSEVLET NELSON NO. 292107779
 PS Form 3800, August 2006 See Reverse for Instructions

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

Postage: 71791000164918058739

Certified Fee	\$0.46
Return Receipt Fee (Endorsement Required)	\$3.10
Restricted Delivery Fee (Endorsement Required)	\$2.55
Total Postage & Fees	\$6.11

Sent To: Roosevelt County Treasurer
 400 2nd Ave. South
 Wolf Point, MT 59201

Postmark Here: MAY 16 2013
 ROOSEVLET ID 83440
 USPS

File: ROOSEVLET NELSON NO. 392107779
 PS Form 3800, August 2006 See Reverse for Instructions

2. Article Number
 71791000164918058692

1. Article Addressed to:
 Lawrence Nelson
 P.O. Box 33
 Clyde Park, MT 59108

COMPLETE THIS SECTION ON DELIVERY

A. Signature: *Robert L. Nelson* Agent Addressee

B. Received by (Printed Name): Robert L. Nelson

C. Date of Delivery: 5/22

D. Is delivery address different from item 1? Yes No
 If YES enter delivery address below:

3. Service Type: Certified

4. Restricted Delivery? (Extra Fee) Yes No

File: ROOSEVLET NELSON NO. 292107779
 PS Form 3811 Domestic Return Receipt

2. Article Number
 71791000164918058739

1. Article Addressed to:
 Roosevelt County Treasurer
 400 2nd Ave. South
 Wolf Point, MT 59201

COMPLETE THIS SECTION ON DELIVERY

A. Signature: *Dez Kono* Agent Addressee

B. Received by (Printed Name): [Signature]

C. Date of Delivery: 5-20-2013

D. Is delivery address different from item 1? Yes No
 If YES enter delivery address below:

3. Service Type: Certified

4. Restricted Delivery? (Extra Fee) Yes No

File: ROOSEVLET NELSON NO. 392107779
 PS Form 3811 Domestic Return Receipt

ROOSEVELT NELSON NO. 392107779

NOTICE THAT A TAX DEED MAY BE ISSUED

TO:
Lawrence Nelson
P.O. Box 33
Clyde Park, MT. 59108

Roosevelt County Treasurer
400 2nd Ave. South
Wolf Point, MT. 59201

Current Occupant
Address Unknown

Pursuant to section 15-18-212, Montana Code Annotated, NOTICE IS HEREBY GIVEN:

1. As a result of a property tax delinquency, a property tax lien exists on the following described real property in which you may have an interest:

Located in the County of Roosevelt, State of Montana and described as follows:

TOWNSHIP 27 NORTH, RANGE 52 EAST, M.P.M.
Section 30: Lot 8 an Undivided 1/126th interest

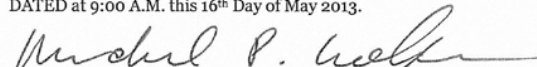
Roosevelt County, Montana

And also described as:

27N 52E 30 LOT 8 1/126 INT

2. The property taxes became delinquent on May 31, 2010.
3. The property tax lien was attached as the result of a tax lien sale held on July 15, 2010.
4. The property tax lien was purchased at a tax lien sale on July 15, 2010, by Roosevelt County 400 2nd Ave. South, Wolf Point, Montana 59201.
5. The lien was subsequently assigned to Pacific Land Holdings, L.L.C., P.O. Box 187, Rexburg, Idaho, 83440.
6. As of the date of this notice, the amount of tax due is:
TAXES:\$20.00
PENALTY: \$.39
INTEREST:\$4.20
COST: \$142.76
TOTAL: \$167.35
7. For the property tax lien to be liquidated, the total amount listed in paragraph 6 must be paid by July 17th, 2013, which is the date that the redemption period expires or expired.
8. If all taxes, penalties, interest, and costs are not paid to the county treasurer on or prior to July 17th, 2013, which is the date the redemption period expires, or on or prior to the date on which the county treasurer will otherwise issue a tax deed, a tax deed may be issued to the purchaser on the day following the date that the redemption period expires or on the date the county treasurer will otherwise issue a tax deed.
9. The business address and telephone number of the county treasurer who is responsible for issuing the tax deed is: Betty K. Romo Roosevelt County Treasurer, 400 2nd Ave. South, Wolf Point, Montana 59201, Telephone: (406) 653-6239.

DATED at 9:00 A.M. this 16th Day of May 2013.


.....
Micheal P. Wolfe, Member of Pacific Land Holdings, LLC

Batch #: 9
Article #: 71791000164918058692
Date/Time: 5/15/2013 3:39:35PM

File #: File: ROOSEVLET NELSON NO. 292107779
Internal File #: NOTICE OF TAX DEED
Internal Code:

Sample Calendar for issuing a Tax Deed

~ May 2013 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15 Notice to Interested Parties	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
~ June 2013 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13 1 st Newspaper Publication	14	15
16	17	18	19	20 2 nd Newspaper Publication	21	22
23	24	25	26	27	28	29
30						
~ July 2013 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8 Proof of Notice Filed with C&R	9	10	11	12	13
14	15 Tax Lien Sale Certificate Redemption Date	16	17 Redemption Date from Assignee Notice	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
~ August 2013 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11 60 days from 1 st publication	12	13	14 Tax Deed Issued	15	16	17

400261 DEEDS Pages: 1
STATE OF MONTANA ROOSEVELT COUNTY
RECORDED: 08/14/2013 1:15 KOI: Tax Deed
Cheryl A Hansen CLERK AND RECORDER
FEE: \$7.00 BY: Joe Hankley, deputy
TO: PACIFIC LAND HOLDINGS LLC, MICHAEL P. WOLFE, P.O. BOX 187,

AFTER RECORDING RETURN TO:
Pacific Land Holdings, LLC
Michael P Wolfe
P O Box 187
Rexburg, ID 83440

TAX DEED

This deed is made by Betty K. Romo, County Treasurer of the County of Roosevelt, in the State of Montana, to Pacific Land Holdings, LLC, P O Box 187, Rexburg, Idaho 83440, as provided by the laws of the State of Montana:

WHEREAS, there was assessed for 2009 for the following real property:

Township 27 North, Range 52 East, M.P.M.
Section 30: Lot 8 an undivided 1/126th interest;

WHEREAS, the taxes for 2009 levied against the property amounted to \$5.00; and

WHEREAS, the taxes were not paid and a property tax lien for the payment of the taxes attached and was sold to Pacific Land Holdings, LLC on October 17, 2011 for the sum of \$11.52, which amount included delinquent taxes in the amount of \$10.00, penalties in the amount of \$.20, interest in the amount of \$1.32; and

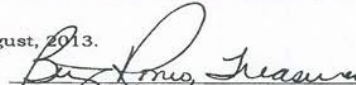
WHEREAS, a tax sale certificate was duly issued and filed and the sale otherwise recorded as required by law; and

WHEREAS, notice was given to interested parties in accordance with §15-18-212, M.C.A., that the issuance of a tax deed was pending; and

WHEREAS, the property tax lien has not been redeemed by Lawrence Nelson or any other person entitled to redeem it.

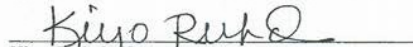
NOW, THEREFORE, I, Betty K. Romo, County Treasurer of the County of Roosevelt, in the State of Montana, in consideration of the sum of \$11.52 paid, hereby grant to Pacific Land Holdings, LLC all the property situated in Roosevelt County, State of Montana, described hereinabove in this document.

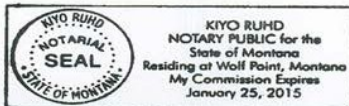
WITNESS my hand on this 14th day of August, 2013.


Betty K. Romo, County Treasurer
Roosevelt County, Montana

STATE OF MONTANA)
 :SS.
COUNTY OF ROOSEVELT)

On this 14th day of August, in the year 2013, before me, a Notary Public for the State of Montana, personally appeared Betty K. Romo, known to me to be the persons whose name is subscribed to the within instrument, and acknowledged to me that she executed the same.


Kiyo Ruzhd, Notary



REALTY TRANSFER CERTIFICATE

Confidential Tax Document
The information contained in this certificate is confidential by Montana law. Unauthorized disclosure of this information is a criminal offense.

GEOCODE(S) 17-3921-30-4-01-01-0002
ASSESSMENT CODE: 392107779

The Department of Revenue will change the name on ownership records used for the assessment and taxation of real property when this form is fully and accurately completed and signed. (Please read the attached instructions on page 1 for assistance in completing and filing this form).
Montana law requires this form be completed and may impose up to a \$500 penalty for failure to file a Realty Transfer Certificate (15-7-304, 305 and 310, MCA)

PART 1 - DATE OF TRANSFER (SALE)

08/14/2013 (MM/DD/YYYY)

PART 2 - PARTIES Please complete this section in full; if additional space is required, please attach a separate page

Seller (Grantor) Name: Roosevelt County Treasurer, Mailing Address: 400 2nd Avenue South Suite 118, City: Wolf Point, ST: MT, Zip: 59201. Buyer (Grantee) Name: Pacific Land Holdings LLC, Mailing Address: P O Box 187, City: Rexburg, ST: ID, Zip: 83440.

3921-30-4-01-01-0002
REG 7779

PART 3 - PROPERTY DESCRIPTION Please complete fully; if additional space is required, please attach a separate page

Legal Description: Township 27 North, Range 52 East, M.P.M., Section 30: Lot 8 an undivided 1/126th interest; Attachment: []

PART 4 - DESCRIPTION OF TRANSFER Please complete fully, more than one may apply.

Transfer by Operation of Law: [] Termination of joint tenancy by death, [] Termination of life estate by death, [] Court order or decree (except sheriff's sale), [] Merger, consolidation, or other business entity reorganization.

PART 5 - EXCEPTIONS FROM PROVIDING SALES PRICE INFORMATION Please complete fully, more than one may apply

Transfer between husband/wife or parent/child for nominal consideration []
Termination of life estate by death []
Transfer pursuant to court decree (except sheriff's sale) []
Tax deed []
Merger, consolidation or reorganization of business entity []
Land eligible for timberland/foremland classification (15-44-103, MCA) []
Land eligible for agricultural classification (15-7-201, MCA) []
Transfer to a revocable living trust []
Other (Specify Type) []

PART 6 - SALE PRICE INFORMATION Please complete fully, more than one may apply

Actual Sale Price \$
Financing: [] Cash [] FHA [] VA [] Contract [] Other
Terms: [] New loan OR [] Assumption of existing loan
Value of personal property included in sale \$
Value of inventory included in sale \$
Value of licenses included in sale \$

PART 7 - WATER RIGHT DISCLOSURE - This Disclosure is only applicable to the property identified in PART 3 above

A. Property is served by a public water supply, i.e., city, irrigation district, or water district provides water.
B. Seller has no water rights on record with DNRC to transfer.
C. Seller is transferring ALL water rights on record with DNRC to the Buyer.
D. Seller is dividing or exempting (reserving) water rights. Seller must file Water Right Update form.

PART 8 - PREPARER INFORMATION Preparer's signature is required

Name/Title: Betty K. Romo, Roosevelt County Treasurer (please print) Signature: [Signature]
Mailing Address: 400 2nd Avenue South Suite 118, City: Wolf Point, ST: MT
400261 DEEDS Pages: 1

Clerk and Recorder Use Only

Recording Information: Document #
STATE OF MONTANA ROOSEVELT COUNTY
RECORDED: 08/14/2013 1:15 KOI: Tax Deed
Cheryl A Hansen CLERK AND RECORDER
FEE: \$7.00 BY:
TO: PACIFIC LAND HOLDINGS, LLC. MICHAEL P. WOLFE, P.O. BOX 187,

Department of Revenue Copy

PROCESS WHEN THE COUNTY IS TAKING TAX DEED

This outlines the process that is taught to the County Treasurers during their certification school. The guidelines are in excess of what appears to be required by the law.

County Commission process:

When presented with list of delinquent properties from the Treasurer, make a determination as to which properties the county wishes to proceed with the tax deed process. This generally occurs in February.

When presented with the final list of properties that are available for tax deed, **determine by Resolution** as to which properties to take. Direct the Treasurer to proceed with taking the tax deed. This generally occurs in July.

Disposal/Use of Land after Tax Deed taken:

Within six months of issuance of a tax deed to the county, the county commission must enter an order to sell the land at public auction, donate the land to a municipality if within the limits of the municipality, or retain the land for the county.

Notice must be given by publication of the county's intent to sell, donate or retain the property. The notice must contain the fair market value of the property as determined by the department of revenue.

If the property is to be sold, the notice must contain the sale price which must be sufficient to recover the full cost of the taxes, assessments, penalties and interest at the time the tax deed was issued, plus the county's costs in taking the tax deed and in conducting the sale as well as additional taxes that have accrued.

The property owner may repurchase the property up to 24 hours prior to the sale by paying the full amount of the taxes, assessments, penalties, and interest due on the land at the time of taking the tax deed plus interest on the full amount at the rate provided for in 15-16-102 from the date of the tax deed to the date of repurchase as well as the costs of the county in taking the tax deed and additional taxes or assessments due, if any, at the time of repurchase. The purchase and payment may be effected by an installment contract with annual payments as provided for in 7-8-2304.

If the property owner does not repurchase the property prior the sale, the county may proceed with the sale, donate the property to a municipality with the consent of the municipality, donate or sell the property at a reduced price to a corporation for the purpose of constructing a multi-

family housing development to be operated by the corporation or for the purpose of constructing single family housing which is sold to a low income person meeting the eligibility requirements set by the corporation, or retain the property for the county.

If bids are not received, the county commission shall hold a subsequent auction within six months and may re-determine the sale price, however during the time period between the auctions, the county may sell the property at a negotiated price which is not less than the original minimum sales price.

If no bids are received at the subsequent sale, the county may dispose of the property by private sale accept a price not less than 70% of the appraised value of the property.

If within one year following the attempted sale, the property is not sold the county may exchange the property for any other land of equal value located within the same county or may donate or sell the property at a reduced price to a corporation for the purpose of constructing a multi-family housing development to be operated by the corporation or for the purpose of constructing single family housing which is sold to a low income person meeting the eligibility requirements set by the corporation.

Land that is sold or donated must be used to permanently provide low income housing. The transfer of the property may contain a reversion clause.

County Treasurers process:

In January, send a notice of delinquent taxes due to each owner of record where the county holds a tax lien. Use a due date of the last working day of the month.

In February, send another notice with an additional \$25 fee if taxes are not paid by the end of February. Remind them that current year and oldest year taxes can be paid in order to stop the tax deed process for another year.

In February create a **list of delinquent properties** and discuss with the **County Commissioners** which properties they are interested in taking on tax deed. After determining on which properties the County wishes to proceed with the tax deed, create a list to have researched by an abstract company.

In March send another delinquent letter adding the additional \$25 Treasurer's fee with a due date of the last working day in March. Again, explain that current and oldest taxes must be paid in order to stop the tax deed process.

At the beginning of March send the list of properties to an abstract company to determine interested parties for notification.

Create a separate tax deed file for each taxpayer number. Make a copy of the tax lien sale certificate from the appropriate tax year or print out from the tax program. Remember that when the county was the purchaser of the tax lien certificate they were processed in a bundle with one cover letter. Those that are still delinquent now need to be individually handled.

The report from the abstract office should have all interested parties listed and a full legal description to prepare notices. Check tax records to see if the property is vacant or if there are improvements. If so list "Occupant" as an interested party to receive notice. If property is within a city or town list them as well.

Keep record of all accumulating fees – title company, treasurers fee, postage, publication. These fees must be paid by the taxpayer if they choose to redeem the property.

Assist Clerk & Recorder in preparing the "Notice that a Tax Deed May be Issued" for each interested party along with an attachment of amounts due by the redemption date. Mail out all notices **certified mail** with return receipt. Notices must be sent to every interested party identified in the title search and individually to every owner of record. If the property is located in a city or town, the city office must be notified. If there are improvements on the property, the occupant must also be notified. If there is an IRS lien on the property, they must be notified.

The Notice of Tax Deed can be mailed no earlier than 60 days prior to the date of expiration of the redemption period. (36 months after the tax lien sale.)

Publish the appropriate notices in the local newspaper for two consecutive weeks.

File proof of mailing and publishing with the Clerk & Recorder.

After the redemption period has passed, meet with the County Commissioners to determine which properties will be taken by tax deed. This **must be done by resolution**.

Prepare the Tax Deed and Realty Transfer Certificate. File the original with the Clerk & Recorder. No filing fees are required. Place copies in appropriate Treasurer's file.

Clerk & Recorder Process:

Prepare the “Notice that a Tax Deed May be Issued” for each interested party along with an attachment of amounts due by the redemption date. Mail out all notices **certified mail** with return receipt. Notices must be sent to every interested party identified in the title search and individually to every owner of record. If the property is located in a city or town, the city office must be notified. If there are improvements on the property, the occupant must also be notified. If there is an IRS lien on the property, they must be notified.

File proof of notice when received from the Treasurer.

Record the Tax Deed and Realty Transfer Certificate when received from the Treasurer.

Applicable MCA:

Most of the applicable code is in the beginning of this section and applies to both when the county takes a tax deed and when an assignee takes the deed. These sections deal specifically with the disposal of the tax deed property.

7-8-2301. Disposal of county tax-deed land. (1) Whenever the county acquires land by tax deed, it is the duty of the board of county commissioners, within 6 months after acquiring title, to enter an order to:

- (a) sell the land at public auction;
- (b) donate the land to a municipality, as provided in subsection (3), if the land is within the incorporated boundaries of the municipality;
- (c) donate the land or sell the land at a reduced price to a corporation as provided in subsection (3); or
- (d) retain the land for the county as provided in subsection (3).

(2) When tax-deed land is to be sold, the sale may not be made for a price less than the sales price determined and fixed by the board prior to making the order of sale. The sales price may be set in an amount sufficient to recover the full amount of taxes, assessments, penalties, and interest due at the time the tax deed was issued to the county plus the county's costs in taking the tax deed and in conducting the sale and additional taxes due, if any, at the time of the sale.

(3) A board of county commissioners may, upon expiration of the repurchase period provided for in [7-8-2303](#):

- (a) sell the land as provided in subsections (2) and (4);
- (b) donate the land to a municipality with the consent of the municipality;
- (c) donate the land or sell the land at a reduced price to a corporation for the purpose of constructing:
 - (i) a multifamily housing development operated by the corporation for low-income housing;
 - (ii) single-family houses. Upon completion of a house, the corporation shall sell the property to a low-income person who meets the eligibility requirements of the corporation. Once the sale is completed, the property becomes subject to taxation.
 - (iii) improvements to real property or modifying, altering, or repairing improvements to real property that will enable the corporation, subject to the restrictions of Article X, section 6, of the Montana constitution, to pursue purposes specified in the articles of incorporation of the corporation, including the sale, lease, rental, or other use of the donated land and improvements;
- (d) retain the land for the county pursuant to [7-8-2501](#).

(4) If bids are not received at a sale of tax-deed land, the board shall order another auction sale of the land under this part within 6 months and may, if required by the circumstances,

redetermine the sales price of the land determined under subsection (2). In the period of time between the auction conducted under subsection (1), in which there were not any qualifying bids for the land, and an auction held pursuant to this subsection, the board may sell the land by negotiated sale at a price that is not less than the sales price that was fixed for the original auction under subsection (1)(a).

(5) If a bid is not received at the sale conducted under subsection (4), the board may dispose of the land as provided in [7-8-2218](#).

(6) Notwithstanding the amount of the sales price fixed by the board prior to the auction conducted under subsection (1)(a), if the successful sale bidder is the delinquent taxpayer or the taxpayer's successor in interest, the taxpayer's agent, or a member of the taxpayer's immediate family, the purchase price may not be less than the amount necessary to pay, in full, the taxes, assessments, penalties, and interest due on the land at the time of taking the tax deed plus interest on the full amount at the rate provided for in [15-16-102](#) from the date of the tax deed to the date of the repurchase as well as the costs of the county in taking the tax deed and additional taxes or assessments due, if any, at the time of repurchase.

(7) Land that is transferred pursuant to subsection (3)(c) must be used to permanently provide low-income housing. The transfer of the property may contain a reversionary clause to reflect this condition.

7-8-2302. Notice of disposal of tax-deed lands. (1) Notice of the sale, donation, or retention of tax-deed lands provided for in [7-8-2301](#) must be given by publication as provided in [7-1-2121](#).

(2) The notice must be signed by the county clerk and must include a list of all lands to be sold, donated, or retained, the fair market value of the lands as determined and fixed by the department of revenue, and the time and place of sale, donation, or retention. If the land is to be sold, the sales price as determined under [7-8-2301](#) must be stated in the published notice of sale.

7-8-2303. Repurchase rights of taxpayer or successors. At any time up to 24 hours before the time fixed for the first offering of property for sale or the time fixed for the donation or retention of the property pursuant to [7-8-2301](#), the taxpayer or the taxpayer's successor in interest or legal representative may repurchase the property from the county. The property may be repurchased, subject to the reservations provided for in [7-8-2305](#), by payment to the county of the full amount of the taxes, assessments, penalties, and interest due on the land at the time of taking the tax deed plus interest on the full amount at the rate provided for in [15-16-102](#) from the date of the tax deed to the date of repurchase as well as the costs of the county in taking the tax deed and additional taxes or assessments due, if any, at the time of repurchase. The purchase and payment may be effected by an installment contract with annual payments as provided for in [7-8-2304](#).

7-8-2304. Terms for sale of tax-deed land. (1) A sale must be made for cash or, in the case of real property, on terms that the board of county commissioners approves.

(2) (a) If the sale is made on terms, at least 20% of the purchase price must be paid in cash at the date of sale and the remainder may be paid in installments extending over a period not to exceed 5 years. All deferred payments bear interest at a rate established by the board of county commissioners. The rate may not exceed more than 4 percentage points a year above the prime rate published by the federal reserve system in its statistical release H.15 Selected Interest Rates for bank prime loans dated within 7 days prior to the date of sale.

(b) If a sale is made on terms, the presiding officer of the board shall execute a contract containing the terms that are provided by a contract approved by the department of revenue.

7-8-2306. Distribution of sale and lease proceeds. The proceeds of each sale or lease under this part or part 25 must be paid over to the county treasurer, who shall apportion and distribute the proceeds in the following manner:

(1) (a) Upon a sale of the property, the proceeds of each sale must be credited to the county general fund for reimbursement of expenditures made from it in connection with the procurement of the tax deed and holding of the sale.

(b) Upon a sale of the property, if there is any money remaining after the payment of the amount specified in subsection (1)(a) and the remainder is:

(i) in excess of the aggregate amount of all taxes and assessments accrued against the property for all funds and purposes, without penalty and interest, then as much of the remaining proceeds must be credited to each fund or purpose as each fund or purpose would have received had the taxes been paid before becoming delinquent, and all excess must be credited to the general fund of the county; or

(ii) less in amount than the aggregate amount of all taxes and assessments accrued against the property for all funds and purposes, without penalty or interest, the proceeds must be prorated between the funds and purposes in the proportion that the amount of taxes and assessments accrued against the property for each fund or purpose bears to the aggregate amount of taxes and assessments accrued against the property for all funds and purposes.

(2) If tax-deed lands have been sold and the county has reserved a royalty interest, any sums of money received from the royalty interest must be credited to the general fund of the county, except that the board of county commissioners may allocate to the county road fund not more than 50% of the money received from reserved royalty interests.

(3) Upon a lease of the property, except as otherwise provided, the amount received as rent, royalty, or otherwise, including interest received on the payments under either a sale or lease, must be apportioned on the current year's levy and must be credited as earnings of tax-deed property and not considered as a credit to tax-deed accrued accounts as in the case of the principal received from sales of tax-deed lands.

EXAMPLES

January Courtesy Letter Sample

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

January 7, 2015



Kiyo Ruhd, Clerk
 406-653-6259

Jenna Harthan, Clerk
 406-653-6244

Lindsey Ellison, Clerk
 406-653-6232

Fax Line
 406-653-6202

COLEMAN MIRANDA

108 MAIN ST
 WOLF POINT MT 59201-1530

RE: DELINQUENT REAL ESTATE PROPERTY TAXES--3 YEARS DELINQUENT OR MORE

Tax Payer ID# 504505017

Just a reminder that the property described below has delinquent taxes dated back to tax year 2011. Listed below are the taxes, penalty and interest by year, as well as a total taxes due for all years if paid by January 30, 2015.

Property Description : Subdiv.-WOP WOLF POINT ORIGINAL TOWNSITE Lot- 014 Block-007
 27N 47E 15 WOLF POINT ORIGINAL
 WOLF POINT ORIGINAL
 TOWNSITE, LT 14 & W 15 FT OF
 LT 15 BLK 7 ORIG WOLF POINT

Year	Taxes Due	Penalty	Interest	Total Due
2014	384.28	3.99	3.34	391.61
2013	394.43	7.87	36.57	438.87
2012	395.62	7.89	76.21	479.72
2011	397.89	7.95	116.45	522.29
2010	410.53	8.19	161.23	579.95
2009	410.41	8.19	202.20	620.80
2008	447.56	8.93	265.21	721.70
2007	445.55	8.89	308.57	763.01
2006	1319.38	26.38	1011.79	2357.55
Total	4605.65	88.28	2181.57	6875.50

PAYMENT OF THESE TAXES WILL PREVENT FURTHER TAX DEED ACTION FROM BEING TAKEN.

Please enclose this letter with your payment to the Roosevelt County Treasurer by January 30, 2015. If you have any questions contact our office at any of the numbers above.

Sincerely,

Betty K. Romo
 Roosevelt County Treasurer

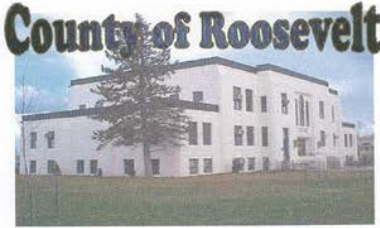
Sample February Courtesy Letter

Betty K. Romo, Treasurer
400 2nd Avenue South Suite 118
Wolf Point MT 59201
406-653-6260

Renee Eggebrecht, Deputy
 406-653-6239

David T. Block, Deputy
 406-653-6238

February 5, 2015



Kiyo Ruhd, Clerk
 406-653-6259
 Jenna Presser, Clerk
 406-653-6244
 Lindsey Ellison, Clerk
 406-653-6232
 Fax Line
 406-653-6202

COLEMAN MIRANDA
 108 MAIN ST
 WOLF POINT MT 59201-1530

Tax ID# 504505017 Re: Delinquent Real Estate Taxes--Tax Deed Process

The taxes on the property below continue to be delinquent. Roosevelt County will continue with the tax deed process until the delinquent taxes are paid or until a tax deed is issued to Roosevelt County.

Legal Description: Subdiv.-WOP WOLF POINT ORIGINAL TOWNSITE Lot- 014 Block- 007
 27N 47E 15 WOLF POINT ORIGINAL TOWNSITE, LT 14 & W 15 FT OF LT 15 BLK 7 ORIG WOLF POINT

Year	Taxes Due	Penalty	Interest	Total Due
2014	384.28	3.99	4.87	393.14
2013	394.43	7.87	39.58	441.88
2012	395.62	7.89	79.23	482.74
2011	397.89	7.95	119.52	525.36
2010	410.53	8.19	164.37	583.09
2009	410.41	8.19	205.34	623.94
2008	447.56	8.93	268.63	725.12
2007	445.55	8.89	312.01	766.45
2006	1319.38	26.38	1021.92	2367.68
Total	4605.65	88.28	2215.47	6909.40

The tax deed process against the property can be stopped if the 2014 taxes and 2011 taxes and any prior years taxes to 2011 are paid in full, plus penalty and interest shown above by February 27, 2015.

After February 27, 2015, an additional \$25.00 will be charged as well as additional interest. Once certified letters have been mailed to all interested parties, payment of ALL taxes, penalties, interest and additional costs for ALL the years through 2014 will need to be collected in order to stop Roosevelt County from pursuing tax deed to your property.

Payment of these taxes will prevent further action from being taken. Please enclose this letter with your remittance to the Roosevelt County Treasurer by February 27, 2015.

Respectfully,

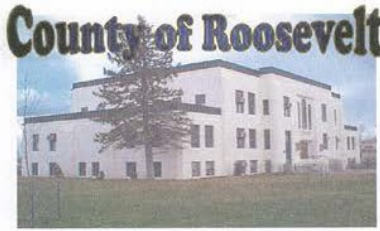

Betty K. Romo
 Roosevelt County Treasurer

Sample March Courtesy Letter

Betty K. Romo, Treasurer
400 2nd Avenue South Suite 118
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

Jenna Presser, Clerk
 406-653-6244

Lindsey Ellison, Clerk
 406-653-6232

Fax Line
 406-653-6202

March 4, 2015

COLEMAN MIRANDA
 108 MAIN ST
 WOLF POINT MT 59201-1530

Tax Payer# 504505017

RE: 2011 Delinquent Real Estate Taxes--Tax Deed Process

The real estate taxes on the legal description below continue to be delinquent. This is the final notice that will be issued from my office. The next notification will be a certified letter from the Roosevelt County Clerk and Recorder's Office sent to all interested parties. Once the CERTIFIED LETTERS are mailed ALL TAXES, penalties, interest, and additional costs will need to be paid in full in order to stop further action.

Legal Description: Subdiv.-WOP WOLF POINT ORIGINAL TOWNSITE Lot- 014 Block- 007
 27N 47E 15 WOLF POINT ORIGINAL
 WOLF POINT ORIGINAL
 TOWNSITE, LT 14 & W 15 FT OF
 LT 15 BLK 7 ORIG WOLF POINT

Year	Taxes Due	Penalty	Interest	Total Due
2014	384.28	3.99	6.62	394.89
2013	394.43	7.87	43.03	445.33
2012	395.62	7.89	82.71	486.22
2011	397.89	7.95	123.02	528.86
2010	410.53	8.19	167.99	586.71
2009	410.41	8.19	208.94	627.54
2008	447.56	8.93	272.53	729.02
2007	445.55	8.89	315.90	770.34
2006	1319.38	26.38	1033.47	2379.23
Total	4605.65	88.28	2254.21	6948.14

MINIMUM ADDITIONAL COSTS \$ 25.00

TOTAL AMOUNT DUE BY MARCH 31, 2015 \$ 6,973.14

The tax deed process will be discontinued, for this year, if the 2014, 2011 and PRIOR tax years and additional costs are paid in full by March 31, 2015. Please enclose this letter with your remittance to the Roosevelt County Treasurer at the above address.

Respectfully,

Betty Romo, Treasurer

TAX LIEN SALE CERTIFICATE # 20100289

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 2010 property taxes on the following described real property were delinquent on June 1, 2011:

Legal Description: Subdiv.-POP POPLAR ORIGINAL TOWNSITE Lot- 004 Block-029
27N 50E 12 POPLAR ORIGINAL TOWNSITE,
POPLAR ORIGINAL TOWNSITE,
PART OF LOT 4 BLK 29

The taxes on the above described property were assessed to:

Tax Payer ID# 500903445
MELBOURNE LINDA

PO BOX 307
POPLAR MT 59255-0307

The Tax Lien Sale was advertised in The Herald News on the following dates June 23, 2011, June 30, 2011, July 07, 2011.

A property tax lien on the property was purchased at a tax lien sale held on July 14, 2011 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
2010	142.88	2.86	5.29	151.03
Total	142.88	2.86	5.29	151.03

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 14, 2014.

Witness my hand and official seal of office this 25th day of July, 2011.


Betty K. Romo
Roosevelt County Treasurer



Redeemed on the _____ day of _____, 20__.

Redemptioner: _____

Sample Abstract Report

COUNTY TAX DEED REPORT

TD-14-10

Prepared for: ROOSEVELT COUNTY
COUNTY COURTHOUSE
400 2ND AVENUE SOUTH
WOLF POINT, MT 59201

To the following described lands in Roosevelt County, Montana, to-wit:

That portion of Lot 4, Block 29, Original Townsite of Poplar, Roosevelt County, Montana, described as follows: Starting at the Northeast corner of Lot 4, Block 29, thence West along the North line of said lot, a distance of 95 2/3rds feet, thence South a distance of 50 feet, thence East a distance of 95 2/3rds feet, thence North a distance of 50 feet to the Point of Beginning, according to the Official map or plat thereof on file and of record in the Office of the Clerk and Recorder of said County.

TAX ID #500903445

RECORD TITLE OWNER: LINDA MELBOURNE

INTERESTED PARTIES TO RECEIVE NOTICE

1. LINDA MELBOURNE
P O BOX 307
POPLAR, MT 59255

2. DORIS BIRD
P O BOX 213
BROCKTON, MT 59213

AC Vacant
City of Poplar

NOTE: This is not an Abstract, merely a Memo of certain instruments of record and title cannot be examined from it. While care is taken in its compilation, no Liability is assumed.

Dated this April 4, 2014 @ 5:00 PM, Roosevelt County, Montana

ROOSEVELT COUNTY ABSTRACT, LLC

Sonja Friesen

By Sonja Friesen

3 @ 700
21 @ certifisw

Sample of MULTIPLE owners for one property. All must be notified individually.

03/24/15	ROOSEVELT COUNTY Property Print 2014	Page: 1

Name	TW Rang SC	Legal Description

425702124		
FAST GLADYS & FUNK DALE A & LARRY D	30N 47E 19 N2NW4, NWNE4	
%TOAVS KELLY S & MICHELLE L	Geocode: 4257-19-1-02-01-0001	
4512 ROAD 1074		
WOLF POINT MT 59201-7215		

NOTICE THAT A TAX DEED MAY BE ISSUED

TO: INTERESTED PARTIES

Linda Melbourne
P.O. Box 307
Poplar, MT 59255
500903445

REGARDING PROPERTY OWNED BY:
TAX PAYER ID# 500903445
MELBOURNE LINDA
MAIL TO DORIS BIRD
PO BOX 213
BROCKTON MT 59213-0213

Pursuant to Montana Code Annotated, Section 15-18-212, NOTICE IS HEREBY GIVEN as follows:

1. As a result of a property tax delinquency, a property tax lien exists on the following described real property in which you may have an interest:

LEGAL DESCRIPTION: Subdiv.-POP POPLAR ORIGINAL TOWNSITE Lot-004 Block-029 27N 50E 12 POPLAR ORIGINAL TOWNSITE, PART OF LOT 4 BLK 29 **ALSO KNOWN AS:** THAT PORTION OF LOT 4, BLOCK 29, ORIGINAL TOWNSITE OF POPLAR, ROOSEVELT COUNTY, MONTANA DESCRIBED AS FOLLOWS: STARTING AT THE NORTHEAST CORNER OF LOT 4, BLOCK 29, THENCE WEST ALONG THE NORTH LINE OF SAID LOT, A DISTANCE OF 95 2/3 FEET, THENCE SOUTH A DISTANCE OF 50 FEET, THENCE EAST A DISTANCE OF 95 2/3 FEET, THEN NORTH A DISTANCE OF 50 FEET TO THE POINT OF BEGINNING, ACCORDING TO THE OFFICIAL MAP OR PLAT THEREOF ON FILE AND OF RECORD IN THE OFFICE OF THE CLERK AND RECORDER OF SAID COUNTY.

2. The property taxes became delinquent on June 1, 2011.
3. The property tax lien attached as the result of a tax lien sale held on July 14, 2011.
4. The property tax lien was purchased at a tax lien sale on July 15, 2011, by Roosevelt County, 400 2nd Avenue South Suite 118, Wolf Point, Montana 59201.

Tax Sale Certificate 20100289

5. The lien was subsequently assigned to N/A.
6. As of the date of this notice, June 9, 2014, the amount due is:

Year	Taxes Due	Penalty	Interest	Total Due
2013	145.00	2.90	3.98	151.88
2012	143.50	2.87	18.28	164.65
2011	71.28	1.43	14.43	87.14
2010	142.88	2.86	46.78	192.52
Total	502.66	10.06	83.47	596.19

ADDITIONAL COSTS \$ 421.00***

TOTAL DUE AS OF JUNE 9, 2014 \$ 1,017.19

*****INTEREST ACCRUES DAILY--SEE ATTACHMENT FOR TAXES, PENALTY, INTEREST AND ADDITIONAL COSTS AS OF AUGUST 29, 2014.*****

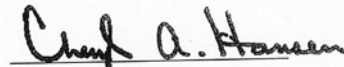
TAX PAYER ID: 500903445---PAGE 2 OF NOTICE

7. For the property tax lien to be liquidated, the total amount listed above, plus additional taxes, penalties, interest and costs, must be paid by August 29, 2014, which is the date that the redemption period expires or expired.
8. If all taxes, penalties, interest and costs are not paid to the County Treasurer on or prior to 5:00 p.m., August 29, 2014, which is the date the redemption period expires, or on or prior to the date on which the County Treasurer will otherwise issue a tax deed, a tax deed may be issued to the purchaser on the day following the date that the redemption period expires or on the date the County Treasurer will otherwise issue a tax deed.
9. The business address and telephone number of the County Treasurer who is responsible for issuing the tax deed is: Betty K. Romo, Roosevelt County Treasurer, 400 2nd Avenue South Suite 118, Wolf Point, Montana 59201 (406)653-6260.

FURTHER NOTICE FOR THOSE PERSONS LISTED ABOVE WHOSE ADDRESSES ARE UNKNOWN:

1. The address of the interested party is unknown.
2. The published notice meets the legal requirements for notice of a pending tax deed issuance.
3. The interested party's rights in the property may be in jeopardy.

Dated at Wolf Point, Montana, this 9th day of June, 2014.



Cheryl A. Hansen
County Clerk and Recorder
Roosevelt County, Montana

Sample Attachment to the Notice of Tax Deed May be Issued of the Cost of Redemption.

ATTACHMENT

REGARDING PROPERTY OWNED BY:

MELBOURNE LINDA
MAIL TO DORIS BIRD
PO BOX 213
BROCKTON MT 59213-0213

Tax Payer ID# 500903445

PROPERTY DESCRIPTION: Subdiv.-POP POPLAR ORIGINAL TOWNSITE Lot-004 Block-029
27N 50E 12 POPLAR ORIGINAL TOWNSITE, PART OF LOT 4 BLK 29

The table below shows the amount due for taxes, penalty, interest and additional costs if paid by August 29, 2014.

Year	Taxes Due	Penalty	Interest	Total Due
2013	145.00	2.90	7.18	155.08
2012	143.50	2.87	21.45	167.82
2011	71.28	1.43	16.00	88.71
2010	142.88	2.86	49.97	195.71
Total	502.66	10.06	94.60	607.32

PLUS ADDITIONAL COSTS \$ 521.00

TOTAL DUE AS OF AUGUST 29, 2014 \$ 1,128.32

Please submit your payment along with this attachment to the: Roosevelt County Treasurer, Betty K. Romo,
400 2nd Avenue South Suite 118, Wolf Point, MT 59201.

Sample Proof of Mailing the Notices

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<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. 		A. Signature X <i>Linda Melbourne</i> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee	
1. Article Addressed to:		B. Received by (Printed Name)	
Linda Melbourne P.O. Box 307 Poplar, MT 59255 500903445		C. Date of Delivery 6/11/14	
		D. Is delivery address different from item 1? If YES, enter delivery address below: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
2. Article Number (Transfer from service label) 7009 0820 0002 2017 4822		3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
PS Form 3811, February 2004		Domestic Return Receipt 102595-02-M-1540	
		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	

Postage \$
 Certified Fee
 Return Receipt Fee (Endorsement Required)
 Restricted Delivery Fee (Endorsement Required)
 Total Postage & Fees \$

Linda Melbourne
 P.O. Box 307
 Poplar, MT 59255
 500903445

2294 2702 2000 0290 6002

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<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. 		A. Signature X <i>Ken Top</i> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee	
1. Article Addressed to:		B. Received by (Printed Name)	
City of Poplar P.O. Box 630 Poplar, MT 59255 500903445		C. Date of Delivery 4/23	
		D. Is delivery address different from item 1? If YES, enter delivery address below: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
2. Article Number (Transfer from service label) 7009 0820 0002 2017 4808		3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
PS Form 3811, February 2004		Domestic Return Receipt 102595-02-M-1540	
		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	

Postage \$
 Certified Fee
 Return Receipt Fee (Endorsement Required)
 Restricted Delivery Fee (Endorsement Required)
 Total Postage & Fees \$

City of Poplar
 P.O. Box 630
 Poplar, MT 59255
 500903445

9094 2702 2000 0290 6002

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<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. 		A. Signature X <i>Doris A. Bird</i> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee	
1. Article Addressed to:		B. Received by (Printed Name)	
Doris Bird P.O. Box 213 Brockton, MT 59213 500903445		C. Date of Delivery 6/1/14	
		D. Is delivery address different from item 1? If YES, enter delivery address below: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
2. Article Number (Transfer from service label) 7009 0820 0002 2017 4815		3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.	
PS Form 3811, February 2004		Domestic Return Receipt 102595-02-M-1540	
		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	

Postage \$
 Certified Fee
 Return Receipt Fee (Endorsement Required)
 Restricted Delivery Fee (Endorsement Required)
 Total Postage & Fees \$

Doris Bird
 P.O. Box 213
 Brockton, MT 59213
 500903445

5194 2702 2000 0290 6002

404840 MISC Pages: 1
STATE OF MONTANA ROOSEVELT COUNTY
RECORDED: 07/08/2014 1:35 KOI: NOTICE MIS
Cheryl A Hansen CLERK AND RECORDER
FEE: \$0.00 BY: *Jan Rankin deputy*
TO: ROOSEVELT COUNTY TREASURER

6732

PROOF OF NOTICE

I, Betty Romo, Roosevelt County Treasurer, 400 2nd Avenue South, Suite 118, Wolf Point, MT 59201, acting as or on behalf of the owner of the property tax lien, have complied with the notice requirements of Title 15, Chapter 18, MCA, as follows:

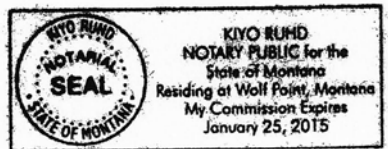
1. A "NOTICE THAT A TAX DEED MAY BE ISSUED" was mailed to the owners, current occupant, and interested parties, as that term is defined in section 15-18-111(3), MCA. A copy of each notice is attached or is on file in the office of the county clerk.
2. The notices were mailed by certified mail, return receipt requested. Copies of the return receipts are attached or are on file in the office of the county clerk.
3. Notice was given to interested parties with unknown addresses by publishing in the official newspaper of the county, which is The Herald News, on June 19, 2014 and June 26, 2014. Proof of publication is attached.

Dated this 8th day of July, 2014.

B. Romo Roosevelt County Treasurer
 Betty Romo, Treasurer
 County of Roosevelt

SUBSCRIBED AND SWORN TO before me this 8th day of July, 2014.

Kiyo Ruld



Affidavit of Publication

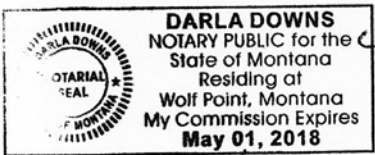
STATE OF MONTANA, }
 County of Roosevelt } ss.

Kate Lynn Smith, being sworn, upon oath says: That she is principle clerk of The Herald-News, a newspaper of general circulation published weekly at Wolf Point, in the County of Roosevelt, State of Montana; That the notice hereunto attached and entitled Notice That A Tax Deed May be Issued was published in said newspaper, The Herald-News, once each week for 2 successive weeks as follows:

The first publication of said notice was on the 14 day of June, 2014;
 The second publication was on the 26 day of June, 2014;
 The third publication was on the _____ day of _____, _____;
 The last publication of said notice was on the _____ day of _____, _____;

That the said notice was published in the regular and entire issue of every number of the said newspaper, The Herald-News, during the period and time of said publication, and in the newspaper proper and not in a supplement.

Sworn and subscribed to before me this 26 day of June, 2014.



Darla Downs
 Notary Public for the State of Montana,
 Residing at Wolf Point, Montana

Cost of Publication: 6 Folios 2 Publications \$ 100

404845 MISC REAL Pages: 1
 STATE OF MONTANA ROOSEVELT COUNTY
 RECORDED: 07/08/2014 1:35 KOI: AFFID/MRE
 Cheryl A Hansen CLERK AND RECORDER
 FEE: \$0.00 BY: Jan Penick, deputy
 TO: ROOSEVELT COUNTY TREASURER

NOTICE THAT A TAX DEED
 MAY BE ISSUED
 TO: LINDA MELBOURNE
 (500903445)
 DORIS BIRD
 CITY OF POPLAR
 ADDRESSES UNKNOWN
 AND OTHER UNKNOWN INTERESTED PARTIES

Pursuant to Montana Code Annotated, Section 15-18-212, NOTICE IS HEREBY GIVEN as follows: 1. As a result of a property tax delinquency, a property tax lien exists on the following described real property in which you may have an interest: LEGAL DESCRIPTION: Subdiv. POP POPLAR ORIGINAL TOWNSITE Lot-004 Block-029 27N 50E 12 POPLAR ORIGINAL TOWNSITE, PART OF LOT 4 BLK 29 ALSO KNOWN AS: THAT PORTION OF LOT 4, BLOCK 29, ORIGINAL TOWNSITE OF POPLAR, ROOSEVELT COUNTY, MONTANA DESCRIBED AS FOLLOWS: STARTING AT THE NORTHEAST CORNER OF LOT 4, BLOCK 29, THENCE WEST ALONG THE NORTH LINE OF SAID LOT, A DISTANCE OF 95 2/3 FEET, THENCE SOUTH A DISTANCE OF 50 FEET, THENCE EAST A DISTANCE OF 95 2/3 FEET, THEN NORTH A DISTANCE OF 50 FEET TO THE POINT OF BEGINNING, ACCORDING TO THE OFFICIAL MAP OR PLAT THEREOF ON FILE AND OF RECORD IN THE OFFICE OF THE CLERK AND RECORDER OF SAID COUNTY.

2. The property taxes became delinquent on June 1, 2011.
 3. The property tax lien attached as the result of a tax lien sale held on July 14, 2011.
 4. The property tax lien was purchased at a tax lien sale on July 15, 2011, by Roosevelt County, 400 2nd Avenue South Suite 118, Wolf Point, Montana 59201.

Tax Sale Certificate 20100289
 5. The lien was subsequently assigned to N/A.
 6. As of the date of this notice, June 9, 2014, the amount due is:
 TAXES: \$ 502.66
 PENALTY \$ 10.06
 INTEREST \$ 83.47
 COSTS \$ 421.00
 TOTAL \$1,017.19

7. For the property tax lien to be liquidated, the total amount listed above, plus additional taxes, penalties, interest and costs, must be paid by August 29, 2014, which is the date that the redemption period expires or expired.

8. If all taxes, penalties, interest and costs are not paid to the County Treasurer on or prior to 5:00 p.m., August 29, 2014, which is the date the redemption period expires, or on or prior to the date on which the County Treasurer will otherwise issue a tax deed, a tax deed may be issued to the purchaser on the day following the date that the redemption period expires or on the date the County Treasurer will otherwise issue a tax deed.

9. The business address and telephone number of the County Treasurer who is responsible for issuing the tax deed is: Betty K. Romo, Roosevelt County Treasurer, 400 2nd Avenue South Suite 118, Wolf Point, Montana 59201 (406)653-6260.

FURTHER NOTICE FOR THOSE PERSONS LISTED ABOVE WHOSE ADDRESSES ARE UNKNOWN:

1. The address of the interested party is unknown.
 2. The published notice meets the legal requirements for notice of a pending tax deed issuance.

3. The interested party's rights in the property may be in jeopardy.
 Dated at Wolf Point, Montana, this 9th day of June, 2014.

Cheryl A. Hansen
 County Clerk and Recorder
 Roosevelt County, Montana
 HN: 6-19, 6-26, 2014

RESOLUTION 2015-9

**RESOLUTION DIRECTING THE COUNTY TREASURER
TO ISSUE TAX DEEDS AND DIRECTING COUNTY
CLERK TO PROVIDE NOTIFICATION**

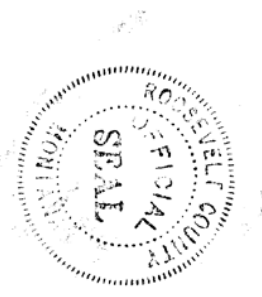
WHEREAS, pursuant to 15-18-211, M.C.A., the County Treasurer may not issue tax deeds to the county (if the purchaser is the county and no assignment has been made) unless the Board of County Commissioners, by resolution, directs the County Treasurer to issue a tax deed; and

WHEREAS, the County Commissioners direct the County Treasurer to issue a tax deed on property, where the county is the purchaser and no assignment has been made, and on which the taxes have not been paid prior to issuance of the tax deed;

NOW, THEREFORE, BE IT RESOLVED:

1. That the County Treasurer shall issue tax deeds to the county for that property where the county is the purchaser and no assignment has been made, as specifically described in attached **Exhibit A**, and on which property the taxes are not paid before issuance of tax deed.
2. Prior to the issuance of tax deeds, the County Clerk shall comply with the notice requirements of 15-18-212, M.C.A.

DATED this 8th day of September, 2014.



BOARD OF COUNTY COMMISSIONERS
ROOSEVELT COUNTY, MONTANA

Duane Nygaard

Duane Nygaard, Presiding Officer

James Shanks

James Shanks, Member

Gary Macdonald

Gary Macdonald, Member

ATTEST:

Cheryl A. Hansen

Cheryl A. Hansen
Clerk and Recorder

405553 Resolution Pages: 2
 STATE OF MONTANA ROOSEVELT COUNTY
 RECORDED: 09/08/2014 1:56 KOI: Resolution
 Cheryl A Hansen CLERK AND RECORDER
 FEE: \$0.00 BY *Janet Beck* Deputy
 TO: ROOSEVELT COUNTY COMMISSIONERS 400-2ND AVE S, WOLF POINT MT

2015-9

EXHIBIT A

Legal Descriptions for Resolution 2015-9

HOLLOM--GEOCODE: 3917-12-1-09-02-0000 TAX ID 500908695: A TRACT OF LAND SITUATED IN LOT 3 AND LOT 4 OF BLOCK 29, ORIGINAL TOWNSITE OF POPLAR, ROOSEVELT COUNTY, MONTANA, BEGINNING AT THE NORTHEAST CORNER OF LOT 3, BLOCK 29, THENCE SOUTH 26.7 FEET, THENCE WEST 95 2/3 FEET, THENCE NORTH 34.6 FEET, THENCE EAST 95 2/3 FEET, THENCE SOUTH 7.9 FEET TO THE POINT OF BEGINNING, ACCORDING TO THE OFFICIAL MAP OR PLAT THEREOF ON FILE AND OF RECORD IN THE OFFICE OF THE CLERK AND RECORDER OF SAID COUNTY.

HUGHES--GEOCODE: 3919-07-2-14-01-0000 TAX ID 500903529: LOT 6 LESS EAST 10 FEET OF NORTH 70 FEET AND ALL OF LOTS 7 AND 8, BLOCK 2, FIRST ADDITION TO POPLAR, ROOSEVELT COUNTY, MONTANA, ACCORDING TO THE OFFICIAL MAP OR PLAT THEREOF ON FILE AND OF RECORD IN THE OFFICE OF THE CLERK AND RECORDER OF SAID COUNTY.

MELBOURNE--GEOCODE: 3917-12-1-09-03-0000 TAX ID 500903445: THAT PORTION OF LOT 4, BLOCK 29, ORIGINAL TOWNSITE OF POPLAR, ROOSEVELT COUNTY, MONTANA DESCRIBED AS FOLLOWS: STARTING AT THE NORTHEAST CORNER OF LOT 4, BLOCK 29, THENCE WEST ALONG THE NORTH LINE OF SAID LOT, A DISTANCE OF 95 2/3 FEET, THENCE SOUTH A DISTANCE OF 50 FEET, THENCE EAST A DISTANCE OF 95 2/3 FEET, THEN NORTH A DISTANCE OF 50 FEET TO THE POINT OF BEGINNING, ACCORDING TO THE OFFICIAL MAP OR PLAT THEREOF ON FILE AND OF RECORD IN THE OFFICE OF THE CLERK AND RECORDER OF SAID COUNTY.

405556 DEEDS Pages: 1
STATE OF MONTANA ROOSEVELT COUNTY
RECORDED: 09/08/2014 1:58 KOI: Tax Deed
Cheryl A Hansen CLERK AND RECORDER
FEE: \$0.00 BY: Jan Parkhurst, deputy
TO: ROOSEVELT COUNTY TREASURER 400 2ND AVE S, WOLF POINT MT

TAX DEED

THIS INDENTURE, Made by and between Betty K. Romo, County Treasurer of the County of Roosevelt in the State of Montana, the party of the first part, and ROOSEVELT COUNTY, Montana, the party of the second part, Witnesseth:

Whereas, there was assessed for the year 2010 in the name of Linda Melbourne that certain tract of land hereinafter described, and the taxes for said year levied against said property amounted to the sum of one hundred forty-two and 88/100 dollars.

And, Whereas, said taxes were not paid and said property was sold for the payment of said taxes to Roosevelt County, Montana, on the 15th day of July, A.D. 2011 for the sum of one hundred forty-two and 88/100 dollars, and certificates of sale were duly issued and filed as required by law;

And, Whereas, said taxes were not paid and the treasurer of said Roosevelt County did on the 15th day of July, 2011, at the delinquent tax lien sale begun and publicly held on the 15th day of July, 2011, expose to public sale, in substantial compliance with law, the real property hereinafter described:

And, Whereas, on the 15th day of July, 2011, when said property was so exposed to public sale, no bids were offered or made by any person or persons for said property and no person or persons offered to pay said taxes upon said property for said year,

and said property was thereupon, and on said 15th day of July, 2011, by said treasurer, in compliance with law, stricken off to said Roosevelt County, as the purchaser thereof, and certificates of sale were duly issued and filed as required by law.

And, Whereas, no redemption from said sale has been made, and the said grantee has given the necessary notice of application for tax deed as required by law, Now, Therefore,

I, Betty K. Romo, County Treasurer of the County of Roosevelt in the State of Montana, for and in consideration of the sum of one thousand one hundred twenty-nine and 69/100 dollars, paid, do grant to Roosevelt County, Montana, all the property situated in Roosevelt County, State of Montana, described as follows:

GEocode: 3917-12-1-09-03-0000 TAX ID 500903445: THAT PORTION OF LOT 4, BLOCK 29, ORIGINAL TOWNSITE OF POPLAR, ROOSEVELT COUNTY, MONTANA DESCRIBED AS FOLLOWS: STARTING AT THE NORTHEAST CORNER OF LOT 4, BLOCK 29, THENCE WEST ALONG THE NORTH LINE OF SAID LOT, A DISTANCE OF 95 2/3 FEET, THENCE SOUTH A DISTANCE OF 50 FEET, THENCE EAST A DISTANCE OF 95 2/3 FEET, THEN NORTH A DISTANCE OF 50 FEET TO THE POINT OF BEGINNING, ACCORDING TO THE OFFICIAL MAP OR PLAT THEREOF ON FILE AND OF RECORD IN THE OFFICE OF THE CLERK AND RECORDER OF SAID COUNTY.

Witness my hand this 8th day of September, A.D. 2014.

STATE OF MONTANA,
County of Roosevelt, ss.

Betty K. Romo, Roosevelt County Treasurer
County Treasurer of Roosevelt County, State of Montana.

On this 8th day of September, in the year two thousand and fourteen, before me, Cheryl A. Hansen the County Clerk in and for said County of Roosevelt, personally appeared the within named Betty K. Romo personally known to me to be the County Treasurer of said County of Roosevelt whose name is subscribed to the annexed instrument as a party thereto, and personally known to me to be the person described in and who executed the foregoing Instrument and subscribed her name thereto as County Treasurer, and who duly acknowledged to me that she, as such County Treasurer, executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, at my office in the County of Roosevelt, the day and year in this Certificate first above written.

Cheryl A. Hansen
County Clerk of Roosevelt County, State of Montana.



REALTY TRANSFER CERTIFICATE

Confidential Tax Document
The information contained in this certificate is confidential by Montana law. Unauthorized disclosure of this information is a criminal offense.

GEOCODE(S) 17-3919-07-2-05-01-0000
ASSESSMENT CODE: 500903445

The Department of Revenue will change the name on ownership records used for the assessment and taxation of real property when this form is fully and accurately completed and signed. (Please read the attached instructions on page 1 for assistance in completing and filing this form).
Montana law requires this form be completed and may impose up to a \$500 penalty for failure to file a Realty Transfer Certificate (15-7-304, 305 and 310, MCA)

PART 1 - DATE OF TRANSFER (SALE)

09/08/2014 (MM/DD/YYYY)

PART 2 - PARTIES Please complete this section in full; if additional space is required, please attach a separate page

Seller (Grantor)
Name ROOSEVELT COUNTY TREASURER - BETTY K. ROMO
Mailing Address 400 2ND AVENUE SOUTH SUITE 118
City WOLF POINT ST MT Zip 59201
SSN 000 - 00 -
FEIN 00 - 000 1422
Daytime Phone (406) 653-6260

Buyer (Grantee)
Name ROOSEVELT COUNTY
Mailing Address 400 2ND AVENUE SOUTH
City WOLF POINT ST MT Zip 59201
SSN 000 - 00 -
FEIN 00 - 000 1422
Daytime Phone
Transfer to Trustee, Custodian, or other Representative:
Trust FEIN 00 - 000
Minor SSN 000 - 00 -

PART 3 - PROPERTY DESCRIPTION Please complete fully; if additional space is required, please attach a separate page

Legal Description SEE ATTACHED Attachment
Add/Sub ORIGINAL TOWNSITE POPLAR Block 29 Lot 4
County ROOSEVELT City/Town POPLAR Section Township Range

PART 4 - DESCRIPTION OF TRANSFER Please complete fully, more than one may apply.

Sale Gift Barter Nominal or No Consideration Part of 1031 or 1033 exchange
 Transfer is subject to a reserved life estate Beneficiary deed
Distressed sales: Sheriff's deed Trustee's deed Deed in lieu of foreclosure Short sale Other

Transfer by Operation of Law
 Termination of joint tenancy by death Termination of life estate by death Court order or decree (except sheriff's sale) Merger, consolidation, or other business entity reorganization

PART 5 - EXCEPTIONS FROM PROVIDING SALES PRICE INFORMATION Please complete fully, more than one may apply

Gift Termination of life estate by death
 Transfer in contemplation of death without consideration Transfer pursuant to court decree (except sheriff's sale)
 Transfer between husband/wife or parent/child for nominal consideration Tax deed
 Transfer of property of the estate of a decedent Merger, consolidation or reorganization of business entity
 Transfer by government agency Land eligible for timberland/forestland classification (15-44-103, MCA)
 Correction, modification, or supplement of previously recorded instrument, no additional consideration Land eligible for agricultural classification (15-7-201, MCA)
 Termination of joint tenancy by death Transfer to a revocable living trust
 Other (Specify Type)

PART 6 - SALE PRICE INFORMATION Please complete fully, more than one may apply

Actual Sale Price \$
Financing: Cash FHA VA Contract Other
Terms: New loan OR Assumption of existing loan
Value of personal property included in sale \$
Value of inventory included in sale \$
Value of licenses included in sale \$
Value of good will included in sale \$
Was an SID payoff included in the sale price? Yes No
Did the buyer assume an SID? Yes No
Amount of SID paid or assumed: \$
Was a mobile home included in the sale? Yes No

PART 7 - WATER RIGHT DISCLOSURE - This Disclosure is only applicable to the property identified in PART 3 above

A. Property is served by a public water supply, i.e., city, irrigation district, or water district provides water. B. Seller has no water rights on record with DNRC to transfer. C. Seller is transferring ALL water rights on record with DNRC to the Buyer. D. Seller is dividing or exempting (reserving) water rights. Seller must file Water Right Update form.

Seller (Grantor) Signature _____ Date _____

PART 8 - PREPARER INFORMATION Preparer's signature is required

Name/Title BETTY K. ROMO, TREASURER (please print) Signature *Betty Romo, Treasurer*
Mailing Address 400 2ND AVENUE SOUTH SUITE 118 Daytime Phone (406) 653-6260
City WOLF POINT ST MT Zip 59201

Clerk and Recorder Use Only

Recording Information: Document # _____ Book _____ Page _____ Date _____

Department of Revenue Copy

THAT PORTION OF LOT 4, BLOCK 29, ORIGINAL TOWNSITE OF POPLAR, ROOSEVELT COUNTY, MONTANA DESCRIBED AS FOLLOWS: STARTING AT THE NORTHEAST CORNER OF LOT 4, BLOCK 29, THENCE WEST ALONG THE NORTH LINE OF SAID LOT, A DISTANCE OF 95 2/3 FEET, THENCE SOUTH A DISTANCE OF 50 FEET, THENCE EAST A DISTANCE OF 95 2/3 FEET, THEN NORTH A DISTANCE OF 50 FEET TO THE POINT OF BEGINNING, ACCORDING TO THE OFFICIAL MAP OR PLAT THEREOF ON FILE AND OF RECORD IN THE OFFICE OF THE CLERK AND RECORDER OF SAID COUNTY.

APPLICATION FOR CANCELLATION OF TAXES

REAL **ABATEMENT**
PERSONAL **NEW BILLING**
MOBILE HOME **CANCEL/REWRITE**

Wolf Point, Montana, October 10, 2014

TO THE BOARD OF COUNTY COMMISSIONERS OF ROOSEVELT COUNTY, MONTANA.

In compliance with the Statutes, I hereby make application for an abatement, new billing or cancel/rewrite of taxes for year(s) 2010, 2011, 2012 and 2013 as follows:

YEAR		APPORTIONMENT		TOTAL
		1 ST HALF	2 ND HALF	
2010	OLD BILL	\$ (71.50)	\$ (71.38)	\$ (142.88)
2011	OLD BILL	\$ -	\$ (71.28)	\$ (71.28)
2012	OLD BILL	\$ (71.82)	\$ (71.68)	\$ (143.50)
2013	OLD BILL	\$ (72.57)	\$ (72.43)	\$ (145.00)
				\$ -
			TOTAL	\$ (502.66)

REASONS FOR NEW BILLING

2014 TAX DEED TO ROOSEVELT COUNTY TO BE ABATED AND FIRST OFFERING AT TAX DEED

TAX ID: 500903445 LINDA MELBOURNE MAIL TO: DORIS BIRD P.O. BOX 213 BROCKTON, MT 59213-0213	POPLAR ORIGINAL TOWNSITE PART OF LOT 4, BLOCK 29
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STATE OF MONTANA, }
COUNTY OF ROOSEVELT } ss.

David T Block, Deputy Treasurer, being duly sworn, says that statement made above is the truth, the whole truth, and nothing but the truth.

David P. Block, Deputy Treasurer

Roosevelt County Treasurer/Deputy

Subscribed and sworn to before me this 10th day of October, 2014.

Date Approved October 10, 2014 *Cheryl A. Hanson*

Roosevelt County Clerk and Recorder/Deputy

David T. Block

Roosevelt County Commissioner

Sample Calendar to Determine Dates for the County Tax Deed Process

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15 60 DAYS PRIOR TO REDEMPTION DATE OF 2010 TAX LIEN CERTIFICATE	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

~ June 2014~

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9 MAIL CERTIFIED RETURN RECEIPT-- NOTICE THAT A TAX DEED MAYBE ISSUED	10	11	12	13	14
15	16	17	18	19 WEEK 1 LASTEST DATE TO PUBLISH NOTICE IN NEWSPAPER WITH SAME REDEMPTION DATE	20	21
22	23	24	25	26 WEEK 2 NEWSPAPER PUBLICATION	27	28
29	30					

~ July 2014 ~

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8 FILED PROOF OF NOTICE WITH C&R	9	10	11	12
13	14 REDEMPTION DATE FROM TAX LIEN SALE CERTIFICATE	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

~ August 2014 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29 REDEMPTION DATE FROM NOTICE	30
31						
~ September 2014 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9 TAX DEED RESOLUTION AND TAX DEED RECORDED	10	11	12 60 DAYS FOLLOWING THE REDEMPTION DATE OF THE TAX LIEN SALE CERTIFICATE	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Extra:

If the assignee fails to begin the tax deed process in a timely manner, the County Treasurer must notify them that they have 120 days to begin the tax deed process or the tax lien will be forfeited. If this happens, the taxes are deemed paid in full and the property remains with the original taxpayer/owner.

Applicable MCA:

15-18-212. Notice -- proof of notice -- penalty for failure to notify. (1) Not more than 60 days prior to and not more than 60 days following the expiration of the redemption period provided in [15-18-111](#), a notice must be given as follows:

(a) for each property for which there has been issued to the county a tax lien sale certificate or for which the county is otherwise listed as the purchaser or assignee, the county clerk and recorder shall notify the parties as required in subsection (4) and the current occupant of the property, if any, that a tax deed may be issued to the county unless the property tax lien is redeemed prior to the expiration date of the redemption period; or

(b) for each property for which there has been issued a tax lien sale certificate to a purchaser other than the county or for which an assignment has been made, the purchaser or assignee, as appropriate, shall notify the parties as required in subsection (4), if any, that a tax deed will be issued to the purchaser or assignee unless the property tax lien is redeemed prior to the expiration date of the redemption period.

(2) (a) Except as provided in subsection (2)(b), if the county is the purchaser, an assignment has not been made, and the board of county commissioners has not directed the county treasurer to issue a tax deed during the period described in subsection (1) but the board of county commissioners at a time subsequent to the period described in subsection (1) does direct the county treasurer to issue a tax deed, the county clerk and recorder shall provide notification to the parties as required in subsection (4) and the current occupant, if any, in the manner provided in subsection (1)(a). The notification required under this subsection must be made not less than 60 days or more than 120 days prior to the date on which the county treasurer will issue the tax deed.

(b) If the county commissioners direct the county treasurer to issue a tax deed within 6 months after giving the notice required by subsection (1)(a), additional notice need not be given.

(3) (a) If a purchaser other than the county or an assignee fails or neglects to give notice as required by subsection (1)(b) and the failure or neglect is evidenced by failure of the purchaser or assignee to file proof of notice with the county clerk and recorder as required in subsection (8), the county treasurer shall notify the purchaser or assignee of the obligation to give notice under subsection (1)(b). The notice of obligation may be sent by certified mail, return receipt requested, to the purchaser or assignee at the address contained on the tax lien sale certificate provided for in [15-17-212](#) or on the assignment form provided for in [15-17-323](#).

(b) If within 120 days after the county treasurer mails the notice of obligation the purchaser or assignee fails to give notice as required by subsection (1)(b), as evidenced by failure to file proof of notice with the county clerk and recorder as required in subsection (8), the county treasurer shall cancel the property tax lien evidenced by the tax lien sale certificate or the assignment. Upon cancellation of the property tax lien, the county treasurer shall file or record with the county clerk and recorder a notice of cancellation on a form provided for in [15-18-217](#).

15-18-217. Form of cancellation. The notice of cancellation required by [15-18-212](#) of a tax lien as evidenced by a tax lien sale certificate or assignment may be made as follows:

I,, the treasurer of County, certify that (name of the purchaser or the purchaser's agent or assignee) of (address), purchased a tax lien (tax lien sale certificate no. or tax lien assignment no.) on property owned by (name of owner of record).

See legal description attached as exhibit "A", Tax Receipt No. on (date).

I further certify that pursuant to [15-18-212](#)(3)(a), notice was given to (name of purchaser or the purchaser's agent or assignee) that the tax lien will be canceled if the purchaser does not comply with provisions of [15-18-212](#) within 120 days from (date of mailing of certified letter).

I further certify that the treasurer of County has no record of notice by the owner of the tax lien in accordance with [15-18-212](#)(8).

Therefore, noncompliance by the assignee has caused the tax lien to be canceled this (date).

.....
Name of County Treasurer

EXAMPLES

NOTICE OF OBLIGATION

Pursuant to Montana Code Annotated 15-18-212 Subsection 1(b)

15-18-212 1(b) for each property for which there has been issued a tax lien sale certificate to a purchaser other than the county or for which an assignment has been made, the purchaser or assignee, as appropriate, shall notify the parties as required in subsection (4), if any, that a tax deed will be issued to the purchaser or assignee unless the property tax lien is redeemed prior to the expiration date of the redemption period.

This law covers the purchase of Tax Lien Sale Certificates. If required notice is not filed within 120 days from the date of this certified mailing the County Treasurer will cancel the property tax lien. Also, if the lien is canceled, the owner of record will be credited with the tax, penalty, and interest and you will no longer hold an interest or lien on this property.

15-18-212 3(b) If within 120 days after the county treasurer mails the notice of obligation the purchaser or assignee fails to give notice as required by subsection (1)(b), as evidenced by failure to file proof of notice with the county clerk and recorder as required in subsection (8), the county treasurer shall cancel the property tax lien evidenced by the tax lien sale certificate or the assignment. Upon cancellation of the property tax lien, the county treasurer shall file or record with the county clerk and recorder a notice of cancellation on a form provided for in [15-18-217](#).

If you have any questions, please contact Betty Romo, Roosevelt County Treasurer at 406-653-6260.

Owner of Record:

Assignee:

Legal Description:

Tax ID Number:

Date of Notice:

Betty K. Romo, Roosevelt County Treasurer