May 31: Second half property taxes due.

Notice: As provided in 7-1-2121.

Extra time: Taxpayers who are in the property tax assistance program have 20 additional days to pay property taxes without penalty or interest.



Third Monday in June:

Treasurer reports to clerk and recorder a list of properties with delinquent taxes.

• Depending on the year, this report may be required before the 20 additional penalty-and interest-free days granted to those in the property tax assistance program.



On or Before Last Monday in

June: First notice must be published of pending attachment of tax lien.

Notice: As provided in 7-1-2121.



Redemption: Owner, holder of unrecorded or improperly recorded interest, occupant, or any interested party may redeem the tax lien before August 3, 3 years after attachment of tax lien.

(Redemption period for certain subdivided property with no structure subject to special or rural special improvement assessments ends **August 3, 2 years after attachment of tax lien**).



On or After First Working Day in

October: County treasurer must assign tax lien to a person providing notification and making a payment of the delinquent taxes, penalties, interest, and costs.

Notification: Must be mailed by would-be assignee at least 2 weeks prior to date of the payment but not before August 15.



First Working Day in August:

County treasurer attaches tax lien

Notification: Notice of pending attachment of tax lien to person to whom property was assessed 2 weeks before attachment of tax lien.



Tax deed: Purchaser of tax lien may receive tax deed after expiration of redemption period

Notification: Required to those listed on a property title guarantee and the occupant of the property. Notification must occur **between May 1 and May 30 in year in which redemption period expires.**

County may also take a tax deed after expiration of the redemption period, notification, and approval by the county commission.



Quiet title: unless the holder of the tax deed obtains a quiet title in court, the deed is not held free and clear and may not be transferred for **5 years.**

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