

Part 4

Tax Deed Process

In September of each year, a Tax Certificate is issued, for each parcel that is delinquent taxes owing for the current tax year. Within 90 days of the issuance of the Tax Certificate, a Notice of Issuance of Tax Certificate is mailed out to taxpayers showing the tax and interest due. The earliest the Tax Deed Process can begin is two years after the Tax Certificate is issued. Example: In September of 2015 the Tax Certificate will be issued for delinquent 2014 taxes. The Notice of Issuance of Tax Certificate will be mailed within 90 days of the Tax Certificate issuance. The earliest date the Tax Deed Process can begin on tax year 2014 will be September 2017.

In the spring of each year a notice of delinquent taxes is published in the county's official newspaper to let taxpayers know that if taxes remain unpaid their property could be conveyed to the County by Tax Deed.

When the Tax Deed Process begins on a parcel, a warning letter is sent to the taxpayer. A Tax Deed Search is requested of the title company. The tax deed search provides the full legal description of the parcel, all owners, mortgage holders, land contract holders. IRS liens, State Tax liens and Child Support liens are also checked. Notice of Application for Tax Deed is sent by certified mail to the land owners, mortgage holders and any others. If the land owner or any that were notified fails to sign for the certified notice, the notice will be published in the County's official newspaper for three weeks. The land owner has 90 days after the signing of the Application for Tax Deed or after the publication to redeem their property by paying the tax, interest and fees that have accrued.

The tax deed search fee, the certified mailing fees and publication fees are added to the amount of tax and interest that is due.

After the 90 day redemption period has ended if the taxes, interest and fees remain delinquent, the file is given to the County Clerk's Office. They will send another letter to the land owner giving the landowner 30 days to pay the tax, interest and fees. If the tax, interest and fees still remain delinquent on the parcel, a resolution is presented to the Administration Committee for their approval of recording a Tax Deed. If approved by the Administration Committee, the resolution is presented to the County Board for the final approval of recording a Tax Deed. When the Tax Deed is recorded in the Register of Deeds Office, the owner of the property becomes Burnett County.