

DELINQUENT TAXES - OTHER DELINQUENT TAX DUTIES

Apportion Estimated Taxes That Are a Lien on Property Acquired by the State - \$319.20

Attach Copy of Delinquent Tax Contract from County Treasurer to
Delinquent Tax Certificates or Lists - \$323.31

Calculate 5% Fee on Delinquent Property Tax Collections - \$321.261

Certify Continuation of Lien Arising from Delinquent Personal Property Taxes
to County Recorder - \$2305.26

Charge Cost to Advertise & Sell Nonproductive Delinquent Land to Electing Subdivisions - \$5722.03

Compile or Certify List of Abandoned Land - \$323.67

Duties in Regards to Delinquent Lands - \$5721.01 et seq.; \$319.49

Duties in Regards to Forfeited Lands - \$5723.01 et seq.

Give Release to Claim for Delinquent Taxes on Parcel Acquired for
Redevelopment by Political Subdivision - \$5722.21

Issue Warrants for Refund or Redemption Delinquent Property Tax Certificates - \$5731.38

Maintain List of Real Estate & Public Utility Lots and Plats Returned
Uncollectible by County Treasurer - \$319.48

Make & Certify Conservancy District List of Delinquent Assessments - \$6101.60

Prepare Abstract of Delinquent Property Tax Lists - Personal Property - \$319.52

Prepare Abstract of Delinquent Property Tax Lists - Real Estate - \$319.52; \$5721.01

Prepare Delinquent Personal and Classified Property Tax List / Duplicate - \$5719.04

Prepare Duplicate of Delinquent Personal Property Taxes in
Excess of \$100 for Inclusion on Recorder's Lien List - \$5719.04

Remove from Cumulative Tax List Delinquencies Deemed Uncollectible by
Board of Revision & Prosecuting Attorney - \$5719.06

At the same time the Delinquent Personal Property Tax List is prepared, the Auditor also prepares a list of every delinquent taxpayer who owes more than \$100. This list is then filed with the Recorder's office, which enters it onto the Lien Record. These liens accrue against both personal property of the delinquent taxpayer and any real property the delinquent taxpayer may own. The Auditor also prepares the Abstract of Delinquent Property Tax Lists for Personal Property and for Real Estate. These abstracts summarize the total amount of delinquencies by taxing district and type.

The Auditor must certify to the County Prosecutor each delinquent tract of land, city or town lot, or part of a lot that has been certified as delinquent for one year. The Auditor must sign the certificates and file them with the Prosecutor who can then foreclose on the properties. The Auditor must maintain a record of these certificates until such time as allowed by law. The law allows the Auditor the option of issuing one certificate per parcel or a single master list of all delinquent parcels.

If the Treasurer is unable to sell any delinquent lands after two public auctions, the Prosecutor petitions the Court to allow the lands to be forfeited to the State. Upon order of the Court, these lands are certified to the Auditor. The Auditor may then sell these lands at public auction for whatever amount the Auditor may receive. Often this auction is in two parts. During the first part, the Auditor sets as the minimum bid the amount due for taxes, penalties and costs. During second part, the Auditor removes the floor from any properties that did not sell during the first part. The Auditor prepares and issues the deeds for every property that is sold at the Forfeited Land Sale.

