



APPROVED  
MAY 02 2023

Tax Lien Sale  
Rules and Regulations

## Date of Tax Sale

The dates and times of the annual tax sale will be advertised in the legal section of the Basin Republican Rustler, Greybull Standard and Lovell Chronicle. They will also be posted on the Big Horn County website. The tax sale will be held at the Big Horn County Fairgrounds in Basin, in the multi-purpose building.

## Tax Lien Sale Rules

1. You must pre-register for the Big Horn County tax sale. Pre-registration may take place in person at the Big Horn County Treasurer's Office in Basin, or by calling the Treasurer's office at 307-568-2578.
2. You must check in with the tax sale staff at the venue, upon arrival. Registration **WILL NOT** be allowed at the door, on the day of the sale.
3. No one is allowed into the venue unless they have pre-registered and checked in. No children are allowed in the room during the tax sale, unless given permission by the Big Horn County Treasurer or their designee.
4. The tax lien sale will begin promptly at 9:00 A.M. **LATE ARRIVALS WILL NOT BE PERMITTED.**
5. The name on the registration form must be the same name under which the payment is made.
6. Tax buyers must be present at the sale to participate. Parents, relatives, business associates, friends, etc., **cannot** purchase in the name of another individual.
7. Only one buyer for each taxpayer ID number is allowed. For example, a business may only have one (1) buyer, **not** multiple buyers.
8. Buyers must be 18 years of age by the date of the sale in order to participate.
9. Each buyer will be assigned a number upon check-in at the venue. Only one number per buyer will be allowed.
10. **Purchasing Rounds:** A computer software program will generate a random draw (lottery) of participant assigned numbers. Participants will be asked to verbally confirm "yes" or "no" to a purchase.
  - a. **1<sup>st</sup> Round:** If your number is drawn you will be asked to verbally confirm the purchase for the first piece of property on the list. If you say "yes" you will purchase the taxes and the next random number is generated for the next piece of property. If you say "no" the software will randomly select another participant for that parcel of property. If you answer "no", your lottery number is out of the current round until we have proceeded through all the registered participant numbers.

- b. **Continuing Rounds:** Continuing rounds will be used as needed. If there are more parcels than numbers, the computer software will keep repeating rounds. If there are more participants than parcels, there will only be one round.
  - c. Any time a purchaser leaves the room during a round, they forfeit their number for that round. **YOU MUST BE PRESENT IN THE ROOM AT ALL TIMES. IF YOUR NUMBER IS DRAWN AND YOU ARE NOT PRESENT, ANOTHER NUMBER WILL BE DRAWN AND YOU FORFEIT YOUR TURN IN THAT PARTICULAR ROUND.**
11. Once you have verbally answered "yes" to purchase, there will be **NO** trading parcels between buyers.
  12. All purchases must be paid for, in full, by 5:00 p.m. on the day of the sale.
    - a. Accepted payment methods include only:
      - i. Cash
      - ii. Check
      - iii. Money Order
      - iv. Visa, MasterCard, and bank debit cards. \*
        1. \*All credit and debit card transactions are subject to a 2.55% convenience fee with a minimum fee of \$2.00
    - b. No Realty Companies, Company or Corporate names will be accepted on checks or credit cards.
  13. Any real property not sold for the amount of taxes, interest, penalties and costs may be bid in for the county by the Big Horn County Treasurer.

### **Certificates of Purchase**

1. No reassignments will be allowed on the date of the sale. Reassignments will **NOT** be accepted until thirty (30) days after the tax sale.
2. The cost of each parcel is advertised with the description. To receive a certificate of purchase, the purchaser must pay all taxes, interest, penalties and costs due on any real property offered for sale. They also have to pay the advertising fee and Certificate of Purchase Fee which is a total of \$40.00.
3. Following the thirty (30) day wait period, certificates may be assigned to another person by the certificate of purchase holder, which would grant the assignee all rights of the original purchaser. A reassignment fee of \$25.00 will be charged by the Treasurer's office.
4. The issuance of a Treasurer's Deed is \$25.00.
5. When a Certificate has been purchased and the holder does not pay subsequent taxes, the property shall be advertised with all the other delinquent taxes and sold at the next regular tax sale as if no previous sale had been made. The new Certificate can be purchased by another individual or the County.

6. The Big Horn County Treasurer's Office will retain the original Certificate of Purchase and a copy will be mailed to the buyer within a reasonable time frame.

## General Information

The holder of a certificate of purchase is entitled only to a lien on the property, and has no rights to make improvements or use of the property until the period of redemption has expired and a lawful tax deed is issued by the treasurer.

Real property sold for delinquent taxes may be redeemed by the legal owner by paying to the County Treasurer the amount of delinquent taxes plus the current year's taxes. If the legal owner of the property does redeem the certificate of purchase holder is also reimbursed the amount for which the property was sold at the tax sale plus three percent (3%); plus, interest at fifteen percent (15%) per annum. A certificate holder is also reimbursed the advertising fee and Certificate of Purchase fee which is a total of \$40.00.

Unless redemption is made by the property owner in a manner provided by law, the Purchaser of the tax lien may make application for a tax deed not less than four (4) years nor more than six (6) years from the date of the original sale of the taxes. There are several strict requirements that must be met in order to apply for a tax deed. Please refer to Wyoming Statute 39-13-108(e) for more information.

**\*\*\* IT IS THE RESPONSIBILITY OF BUYERS TO CHECK FOR LIENS AGAINST A PROPERTY BEFORE OFFERING TO PURCHASE IT AT A TAX SALE. \*\*\***

**\*\*\*STATUTORY PROVISIONS RELATING TO THE OVERALL TAX SALE PROCESS CAN BE FOUND UNDER WYOMING STATUTE 39-13-108(e). BIG HORN COUNTY TREASURER PERSONNEL ARE NOT AUTHORIZED TO PROVIDE LEGAL ADVICE, NOR ANSWER QUESTIONS PERTAINING TO LEGAL ISSUES. \*\*\***