

# Flathead County Treasurer

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County Treasurer

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935 1<sup>st</sup> Ave W Ste T  
Kalispell, MT 59901

Tax Dept. (406) 758-5680  
Fax (406) 758-5864

[http://flathead.mt.gov/property\\_tax](http://flathead.mt.gov/property_tax)

**Please note:** The Flathead County Treasurer's office does not conduct tax sale assignment business during the tax season months of May and November; resuming when the processing of current postmarked mail is complete.

## STATUTES PERTAINING TO AN ASSIGNMENT OF A TAX SALE CERTIFICATE AND ISSUANCE OF A TAX DEED

The following is a brief outline of statutes pertaining to assignments of tax sale certificates and tax deeds. It is recommended that you contact your personal attorney regarding further assistance, or for an interpretation of the statutes. **This office is prohibited from advising you in any manner concerning the process for obtaining an Assignment.**

Delinquent real property taxes are a lien on the real property. The lien is offered for sale at a 'Tax Sale' the summer following the year for which the taxes are owing. If no one purchases the lien at the tax sale, the county is considered the purchaser. A third party may purchase the county's interest or lien by paying the delinquent taxes and costs the county has incurred up to the time of payment, after mailing a notice of the proposed payment to the person to whom the property was assessed. The third party then receives from the Treasurer, an Assignment of the county's interest in the property tax lien. The owner of the property, or any interested person, may redeem the property at any time during the redemption period. If the property is not redeemed, a tax deed is issued to the purchaser or assignee of the lien upon completion of the requirements set forth in the statutes.

FOLLOWING ARE STATUTES PERTAINING TO THE PROCESS:

1. **NOTICE OF PENDING TAX SALE (15-17-122, MCA)**  
The County Treasurer must publish or post a notice of pending tax sale.
2. **COPY OF NOTICE TO BE FILED WITH THE COUNTY CLERK - AFFIDAVIT (15-17-123, MCA)**
3. **LIST OF PROPERTY ON WHICH TAXES ARE DELINQUENT (15-17-122, MCA)**
4. **CONDUCT OF SALE (15-17-211, MCA)**
5. **COSTS (15-17-121, MCA)**
6. **TAX SALE CERTIFICATE (15-17-212, MCA)**
7. **ASSIGNMENT OF RIGHTS (15-17-323, MCA)**
8. **TIME FOR REDEMPTION (15-18-111, MCA)**
9. **WHO MAY REDEEM (15-18-111, MCA)**

STATUTES FOR TAX DEED IF PROPERTY IS NOT REDEEMED:

1. **NOTICE OF ISSUANCE OF TAX DEED (15-18-212, MCA)**
2. **CONTENTS OF NOTICE (15-18-212 AND 15-18-215, MCA)**
3. **PROOF OF NOTICE OF ISSUANCE OF TAX DEED (15-18-212, MCA)**
4. **ISSUANCE OF TAX DEED (15-18-211, MCA)**

**NOTICE OF PENDING ASSIGNMENT**

(Pursuant to 15-17-212(3) and 15-17-323, MCA) (Section 42.19.1302, ARM)

**NOTICE EXPIRES 60 DAYS FROM DATE OF NOTICE**

**THIS NOTICE IS VERY IMPORTANT** with regard to the purchase of the Tax Sale Certificate, which Flathead County holds on the following property. If the delinquent taxes are not paid in full within **2 WEEKS** from the date of the mailing of this notice, an assignment of Tax Sale Certificate will be purchased. **THIS COULD RESULT IN THE LOSS OF YOUR PROPERTY LISTED BELOW.**

Please direct any questions to:

Flathead County Treasurer  
Property Tax Department  
935 1<sup>st</sup> Ave West Ste T  
Kalispell MT 59901

Phone: (406) 758-5680

Fax: (406) 758-5864

[http://flathead.mt.gov/property\\_tax](http://flathead.mt.gov/property_tax)

PLEASE FILL IN THE FOLLOWING INFORMATION:

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*Owner of Record*

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*Mailing address of owner of record*

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*Legal description*

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*Parcel number / Assessor number*

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*Geocode (s)*

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*Date of notice*

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*Printed Name of Interested Assignee*

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*Signature of Interested Assignee*

**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 and Address (if unknown please state so)*

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:

\_\_\_\_\_  
\_\_\_\_\_

*Legal Description*

- 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 and 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          | _____ |
| <b>TOTAL:</b> | _____ |

- 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:

FLATHEAD COUNTY TREASURER  
935 1<sup>ST</sup> AVE WEST STE T  
KALISPELL MT 59901  
406-758-5680

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.

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*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:

A "Notice of Issuance of Tax Deed" 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.

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.

Notice was given to interested parties with unknown addresses by publishing in the official newspaper of the county, which is \_\_\_\_\_,  
*Official newspaper of Flathead County*

on \_\_\_\_\_  
*Date of first publication*

and \_\_\_\_\_.  
*Date of second publication*

Proof of publication is attached.

\_\_\_\_\_  
*Dated*

\_\_\_\_\_  
*Signature*

SUBSCRIBED AND SWORN TO before me

This \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_

\_\_\_\_\_  
*Notary Signature*

\_\_\_\_\_  
*Notary Printed Name*

\_\_\_\_\_  
*Notary Public for the State of*

\_\_\_\_\_  
*Residing at*

My commission expires \_\_\_\_\_