



**ANSWERS TO COMMON QUESTIONS REGARDING  
REAL PROPERTY TAX SALE  
CERTIFICATE OF PURCHASE  
TAX DEEDS**

**PROVIDED BY:**

**TETON COUNTY TREASURER OFFICE  
KATIE SMITS, TETON COUNTY TREASURER  
200 S. WILLOW STREET  
P.O. Box 585  
JACKSON, WY 83001  
307-733-4770**

**[www.tetoncountywy.gov/treas](http://www.tetoncountywy.gov/treas)**

## WHAT IS SOLD AT A TAX SALE?

The County Treasurer will proceed to collect any delinquent taxes by sale of a tax lien at a tax sale. This sale would include all real property tax accounts unpaid for the current tax year, including those sold at a tax sale in prior years.

## HOW DO I FIND OUT WHEN THE SALE WILL BE HELD?

The dates and times of the tax sale will be advertised in the legal section of the Jackson Hole News and Guide. They will also be listed on the Teton County Treasurer web page: [www.tetoncountywy.gov/treas](http://www.tetoncountywy.gov/treas)

## WHO CAN BUY AT THE TAX SALE?

Individuals (no representatives or companies) who have completed pre-registration at the Treasurer Office on the Monday or Tuesday prior to the date of tax sale can obtain a Certificate of Purchase if their number is drawn and they accept to purchase the parcel. The only exception is when an account is offered for sale because a certificate holder did not pay the current year taxes; the certificate holder is disqualified from purchasing the same account at the sale. A property owner cannot obtain a certificate of purchase on their own account(s). Representatives of pre-registered individuals or anyone under the age of eighteen (18) are not allowed to attend the tax sale.

## WHEN DOES THE TAX SALE TAKE PLACE?

The tax sale for Teton County generally occurs either the first or second Wednesday in August. Each county has the opportunity to set a date for their tax sale between the dates of May 11<sup>th</sup> and October 1<sup>ST</sup>.

**For 2020's delinquent taxes, the sale will be on Wednesday, August 4, 2021, at the Teton County Fair Building located at 350 W. Snow King Avenue, at 9 am.**

## HOW DO I FIND OUT WHAT IS FOR SALE?

The property taxes that are for sale are advertised for three (3) consecutive weeks in the legal section of the Jackson Hole News & Guide. They will also be listed on the Teton County Treasurer web page, [www.tetoncountywy.gov/treas](http://www.tetoncountywy.gov/treas). The web page listing is updated daily. The listing will describe the real property to be sold; containing the name of the owner on record; enumerate the year or years for which taxes are delinquent; the amount of taxes, and interest and penalties due.

## **HOW DOES THE TAX SALE WORK?**

The delinquent taxes will be for sale at 9:00 am sharp and will run until all properties are sold. Pre-registration is the Monday & Tuesday before the date of sale. You must register in person at the Teton County Treasurer's Office. You will need to bring the pre-registration paperwork to the sale to be checked in. No one is allowed into the venue if they have not registered for the sale. No registration is allowed at the door the day of the sale. No children allowed in room during the tax sale, unless prior permission given by Treasurer.

A computer software program generates a random draw (lottery) of participant assigned numbers, the participant will be asked to verbally confirm "yes" or "no" to the purchase. If "yes", that person purchases the taxes and the next random number is generated.

If "no", the software will draw another participant. If you answer "no", your lottery number is out of the current round until we have proceeded through all registered participants numbers. The process will be repeated until all parcels are sold. 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.

You must be present at the tax sale in order to participate

## **IS THE OWNER OF THE LAND NOTIFIED BEFORE THE TAX SALE?**

Although there is no statutory requirement to notify delinquent property owners by mail, it has been the policy of this office to send a notice of delinquency to the owner of record prior to the tax sale. The notice is sent as soon as possible after May 11<sup>th</sup>. Also, publication of all delinquent taxes in the legal section of the Jackson Hole News & Guide runs for three (3) consecutive weeks prior to the Tax Sale.

## **WHAT IS A CERTIFICATE OF PURCHASE?**

A Certificate of Purchase entitles the holder to a lien on the property. Following completion of the sale the County Treasurer, upon payment of the fee, will post the payment and a Certificate of Purchase will be given to CP Holder. The Certificate will describe the real property purchased, taxes, and costs paid and shall state the amount of any special assessments for local or public improvement.

Certificates may be assigned to another person by the owner, which would grant the assignee all rights of the original purchaser. However, they cannot be reassigned until thirty (30) days after the tax sale and the cost is \$20.00 to reassign to another person.

## **HOW MUCH WILL IT COST TO PURCHASE A CERTIFICATE AT THE SALE?**

The cost of each parcel is advertised with the description. To receive a certificate of purchase, the person 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. Accepted forms of payment are: Cash, Bank Checks or Credit Cards - Discover/AmEx/MC or Visa (all credit cards are subject to an additional convenience fee). No Realty Companies, Company or Corporate names will be accepted on checks or credit cards.

## **ONCE I HAVE A CERTIFICATE OF PURCHASE WHAT DO I HAVE TO DO?**

As a holder of a certificate, you will be notified every June as to how much the current years taxes are on the account you have purchased. Although it is not required that you pay the subsequent years taxes, the property will be sold again at the tax sale if you do not. If you pay the taxes after they become delinquent, you will be required to pay interest. After the redemption period has expired and you apply for a tax deed, you will be required to pay all taxes, penalties, and interest due before a deed is issued.

## **WHAT RIGHTS TO THE PROPERTY DOES THE CERTIFICATE HOLDER HAVE?**

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. The lien is superior to all other liens except those created by junior tax sales of payment of subsequent taxes by another person.

## **IF THE PROPERTY IS REDEEMED, HOW MUCH MONEY DO I GET BACK?**

Real Property sold for delinquent taxes may be redeemed by the legal owner by paying to the County Treasurer the amount of the delinquent taxes plus the current year's taxes. A person redeeming real property from a person holding a certificate of purchase shall pay: the amount for which the property was sold at the tax sale plus three percent (3%); plus interest at fifteen percent (15%) per annum. You are also reimbursed the advertising fee and Certificate of Purchase fee which is a total of \$40.00.

## **WHEN CAN I APPLY FOR A DEED TO THE REAL PROPERTY?**

Unless redemption is made by the property owner in the 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.

## **WHAT DO I NEED TO DO TO APPLY FOR A TAX DEED?**

To apply for a deed, several strict requirements must be met: Written notice must have been sent to the owner of record three months prior to applying for the tax deed. If no person occupies the property, notice must be published in a county newspaper once a week for three weeks. Notices must contain the date the applicant purchased the real property, in whose name the property was taxed, when the time of redemption will expire, and when the application for tax deed will be made. Notices must also be sent by certified or registered mail to all lien holders and mortgagees, if any, if their addresses are known or can be found in the public record. All taxes, interest and penalties must be paid in full before a tax deed is issued. Please refer to Wyoming Statutes 39-13-108 (iii)(v)

## **IF I RECEIVE A TAX DEED, WHO IS RESPONSIBLE FOR LIENS ON THE PROPERTY?**

Wyoming statutes are clear that a tax lien on real property is the first lien, senior to all mortgages, state and federal liens, judgment liens, etc. The tax lien is superior to all other liens except those created by junior tax sales or payment of subsequent taxes by another person. It would be desirable for a potential certificate holder to ask for the counsel of a lawyer or expert in land conveyance before purchasing an account with large liens filed against it. It is the responsibility of the buyers to check for liens against a property before offering to purchase it at a tax sale.

\*\* Owner redemption and other specific statutory provisions relating to the overall tax sale process can be found under Wyoming Statutes §39-13-108 (e).

\*\* Office personnel are not authorized to provide legal advice, nor answer questions pertaining to legality issues.