

The list of delinquent properties in Powell County through 2020 is available. The fee for the list is \$15.00. Our office takes payment by check, card and cash.

The current tax properties will not be available until after September of the following year.

Please review the information below for tax assignment information.

For information on tax liens from 2015 or prior, please refer to Montana Code Annotated, Title 15, Chapters 16,17, and 18. For information on tax liens from 2016 going forward, please refer to House Bill 18. For information on tax liens for 2018 and forward please refer to Senate Bill 253.

It is the responsibility of the person interested in an assignment to research each property prior to purchasing any assignment. If you have questions on tax liens, please consult an attorney. Powell County will not assist you with the tax deed action or quiet title action. Contact your personal attorney for further assistance.

Powell County Treasurer's office does not conduct tax sale assignment business during the tax season months of November and May. Tax sale assignment businesses resume when the current postmarked mail is completed.

Powell County will not provide legal advice of any kind. This brief summary does not replace your own reading and research on the Montana Code sections that pertain to assignments and tax deeds. The Powell County Treasurer is not responsible for any errors in filing for assignment or tax deed.

PURCHASING ASSIGNMENTS: Prior to the purchase of an assignment, you must notify the property owner of record by Certified Mail of your intention to purchase the tax lien from Powell County (MCA 15-17-323 (5)). The form of notice, "Notice of Pending Assignment". You must fill out **all** the information in clear and legible writing. These forms cannot be mailed out until 15 days after the county's Tax Lien Attachment. You must allow the property owner at least two (2) weeks from the date of the letter to pay the delinquent taxes.

If the taxes remain unpaid, you may purchase the lien on the property. To do so, **payment of the delinquent taxes plus \$75.00 fee per parcel, proof of owner notification (copy of Notice of Pending Assignment) and proof of Certified Mailing are required to be sent to the county along with the taxes and fees.** If the property owner pays the taxes before your tax lien is completed, the cost of the certified mailing fee will not be reimbursed to you.

Assignments are conducted on first come first serve basis.

It is the responsibility of the person interested in an assignment to research each property prior to purchase.