

Property Tax:

The Treasurer's Office is responsible for the billing and collection of property tax in Crook County.

Property tax is an Ad Valorem tax, which means that it is based on the value of the property. The County Assessor's office is responsible for determining the market value of each property in the county, which is then used to figure the taxable amount on each property.

EXAMPLE:

This example illustrates a residential property with a fair market value of \$100,000.00, for the 2007 tax year, located in the City of Sundance, with a levy of 69.5 mills.

Formula:

Fair Market Value multiplied by (x) **level of assessment** equals (=) Taxable Value
Assessed Value multiplied by (x) **MILL LEVY** equals (=) Tax amount

Fair Market Value: \$100, 000.00 Type of Use: residential
\$100, 000.00 x 9.5% = \$9,500.00
Taxable Value: \$9,500.00 Mill Levy: 69.5
\$9,500.00 x 0.0695 = \$660.25

Property Tax Bills are mailed out on or by the 10th of October, after the Treasurer's Office receives the tax roll from the Assessor's Office. Tax bills are itemized to show: **Name and address of property owner as of January 1st of the tax year**, amount due, due date of each installment, distribution of tax throughout the county and legal description of property.

If you purchase a property, or record a deed on or after January 1st, **YOU WILL NOT RECEIVE A TAX BILL IN YOUR NAME.**

Taxpayers are responsible for payment of taxes regardless of billing. This means that if you did not receive a tax bill for any reason, taxes are still due, and if paid late, interest will be collected.

If you do not receive a tax bill by the end of October, contact the Treasurer's Office.

Property Tax Payment:

Tax bills for Crook County are divided into two (2) installments, each installment being fifty percent (50%) of the total tax bill.

Taxes follow the payment schedule:

First Installment- November 10th

Second Installment- May 10th

Or the total tax may be paid by December 31st of the current tax year

Any taxes not paid by the appropriate date are delinquent, and are subject to interest at a rate of eighteen percent (18%) per annum *per W.S. 39-13-108(b)(i)*. Interest due on delinquent property tax is figured on a daily rate, so to insure that the correct amount is remitted, contact the Treasurer's Office to verify interest accrued.

Installments must be paid in full, including any applicable interest, to be accepted.

If an amount is received for a tax which is insufficient to cover the amount and interest due, the payment will be returned, and interest will continue to accrue.

If a check is returned by a financial institution as insufficient, the transaction(s) will be reversed without notice to the taxpayer (or property owner if different).

Tax Relief and Exemptions

Veteran's exemption information may be obtained by contacting the County Assessor's Office.

Applications for the Property Tax Refund Program may be obtained through the County Treasurer's Office.

For information on the Tax Rebate to Elderly and Disabled contact the Wyoming Department of Health (307) 777-6794.

Delinquent tax notices are mailed at the beginning of July, and are the only notice given before the county tax sale. The notice informs the taxpayer of delinquency, and if left unpaid, will be published, once a week, for three (3) weeks in the locally designated newspaper (for Crook County the designated newspaper is *The Sundance Times*) and sold at tax sale. The Notice states a payment amount by date, and date of the tax sale.

The exact date of the tax sale is determined annually by the Treasurer, but is generally held during the latter half of the month of September.

TAX SALE ON DELINQUENT REAL ESTATE

When land has delinquent taxes on it from the previous year's taxes, it is advertised for the tax sale in *The Sundance Times*, Sundance, Wyoming, 82729 the last part of August and the beginning of September, giving the date of the tax sale, amount, description of land, and owner's name and address. The tax sale is in September at the County Treasurer's Office.

Although the term tax sale is used, it may be somewhat misleading. When a person comes in on tax sale day and pays the amount advertised for a parcel of real estate, they will receive a Certificate of Purchase (CP). The CP amounts to a lien on the land: the holder of the CP does not have a right to use said land for **any** purpose at that time. Said person should pay the subsequent taxes for the following years on the land. Four years from the date of the CP, he may start proceedings for a tax deed. During the four years the owner of the real estate may redeem the land by paying the amount of the CP, plus three percent (3%) on the same, plus fifteen percent (15%) per annum on the certificate amount from date of sale and fifteen percent (15%) per annum on subsequent taxes (a mortgagee may also redeem the property). The purchaser of the CP will be paid the amount above by the County Treasurer upon receipt of the original copy of the CP plus the tax receipts and a receipt to the County Treasurer from him, showing the amount of redemption was received.

If the property has not been redeemed prior to the expiration of four years from the date of sale, the holder of the CP must comply with a statutory process to obtain a tax deed. This should be taken care of promptly as there is a certain time element involved and should be completed before six years from the date of the CP issuance. An attorney should be consulted as the process needs to be properly done.

Procedure of Tax Sale:

The tax sale begins promptly at 9:00am *per W.S. 39-13-108(ii)(C)(I)* on the day of the sale as advertised in *The Sundance Times*, at the Crook County Courthouse Treasurer's Office.

To register: Obtain, and fill out a form from the treasurer's office to get a number in the tax sale.

Registration begins at 8:00am, and closes prior to the beginning of the tax sale.

NO LATE REGISTRATIONS WILL BE ACCEPTED.

Registration does not guarantee a property

The Treasurer will explain the tax sale and how it will proceed at the initiation of the tax sale.

Numbers will be drawn at random

When an individual's number is drawn, they pick a property they wish to purchase the tax lien on.

Once a person's number has been drawn, it will not be reentered until all other numbers have been drawn.

If the number of properties exceeds the number of participants, all numbers will be reentered and randomly drawn again.

Numbers will be drawn until all properties have been selected.

Payments will be collected at the end of the tax sale.

Payments must be a personal check, in the name of the certificate purchaser, or cash.

PLEASE RETAIN ALL DOCUMENTS RECEIVED AT TAX SALE AND PERTAINING TO ANY CERTIFICATE OF PURCHASE HELD.