

## Timeline 2018 Taxes

DATE:	ACTION:	COSTS:
March 1, 2019	Unpaid 2018 taxes returned delinquent to the County Treasurer for collection.	4% Administration Fee Plus 1% Interest per month
April 1, 2019- June 1, 2019	First mail notice- County Treasurer sends out notice of delinquency via first class mail to taxpayer of record.	
July 1, 2019- Sept. 1, 2019	Second Mail Notice - County Treasurer sends out notice of delinquency via first class mail to taxpayer of record.	
October 1, 2019	\$15.00 fee- County Treasurer adds \$15.00 certified mail fee to each parcel for which delinquent taxes remain unpaid.	\$15.00
February 1, 2020	Third Mail Notice (Certified) - County Treasurer sends notice of delinquency and pending forfeiture via certified mail to taxpayer of record.	
March 1, 2020	Forfeiture- Property forfeited to County Treasurer:  Treasurer adds \$175.00 title search fee and recording fees. Interest increases from 1% per month to 1.5% per month computed retroactively to March 2019.	1.5% interest retroactive to March 1, 2019 Recording fees \$175.00 title search fee
March 1, 2020- April 15, 2020	Certificate of Forfeiture- County Treasurer records certificates of forfeiture with the Register of Deeds.	
May 1, 2020- Dec. 1, 2020	Title Search- FGU (Foreclosing Governmental Unit) conducts title search of property to identify owners entitled to notice.	
June 15, 2020	Foreclosure Petition- FGU files foreclosure petition with Circuit Court.	
June 15, 2020- Jan. 31, 2021	Certified mail notice of Foreclosure- Notice of foreclosure sent by certified mail at least 30 days before show cause hearing	Certified mail costs

Personal service fees

Personal visit - FGU agent visits each property forfeited and serves copy of notice of foreclosure, and verbally informs occupant of foreclosure; if unoccupied, a notice will be posted.

June 15, 2020-  
Feb. 22, 2021

Published notice- notice by publication for 2 successive weeks.

Publication fee

Show cause hearing - FGU conducts administrative show cause hearing no later than 7 days before foreclosure hearing.

Jan. 30, 2021-  
March 31, 2021

Foreclosure hearing- Circuit court hearing on foreclosure petition. Entry of Judgment- Circuit court enters judgment of foreclosure.

March 31, 2021

LAST DAY TO PAY!

FGU records judgment or notice of judgment with County Register of Deeds.

Recording fee

July - Oct 2021

First Land Auction with set minimum bids; Local government or county may obtain for minimum bid. State, if not FGU, may obtain by paying market value.

Any costs incurred in bringing the property to sale.

July - Nov 2021

Second Land Auction with no minimum bids.

Dec. 1, 2021-  
Dec. 31, 2021

Unsold property may be transferred with consent to city, village, or township.

Dec. 31, 2021

Unsold property not sold or transferred is retained by FGU.