

Timeline 2019 Taxes

DATE:	ACTION:	COSTS:
March 1, 2020	Unpaid 2019 taxes returned delinquent to the County Treasurer for collection.	4% Administration Fee Plus 1% Interest per month
April 1, 2020- June 1, 2020	First mail notice- County Treasurer sends out notice of delinquency via first class mail to taxpayer of record.	
July 1, 2020- Sept. 1, 2020	Second Mail Notice - County Treasurer sends out notice of delinquency via first class mail to taxpayer of record.	
October 1, 2020	\$15.00 fee- County Treasurer adds \$15.00 certified mail fee to each parcel for which delinquent taxes remain unpaid.	\$15.00
By Feb 1, 2021	Third Mail Notice (Certified) - County Treasurer sends notice of delinquency and pending forfeiture via certified mail to taxpayer of record.	
March 1, 2021	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 2020.	1.5% interest retroactive to March 1, 2020 Recording fees \$175.00 title search fee
March 1, 2021- April 15, 2021	Certificate of Forfeiture- County Treasurer records certificates of forfeiture with the Register of Deeds.	
May 1, 2021- Dec. 1, 2021	Title Search- FGU (Foreclosing Governmental Unit) conducts title search of property to identify owners entitled to notice.	
June 15, 2021	Foreclosure Petition- FGU files foreclosure petition with Circuit Court.	
June 15, 2021- Jan. 31, 2022	Certified mail notice of Foreclosure- Notice of foreclosure sent by certified mail at least 30 days before show cause hearing	Certified mail costs

June 15, 2021- Jan 31, 2022	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.	Personal Service Fee
June 15, 2021- Feb. 22, 2022	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, 2022- March 31, 2022	Foreclosure hearing- Circuit court hearing on foreclosure petition. Entry of Judgment- Circuit court enters judgment of foreclosure.	
March 31, 2022	LAST DAY TO PAY!	
	FGU records judgment or notice of judgment with the County Register of Deeds.	Recording fee
July - Oct 2022	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 2022	Second Land Auction with no minimum bids.	
Dec. 1, 2022- Dec. 31, 2022	Unsold property may be transferred with consent to city, village, or township.	
Dec. 31, 2022	Unsold property not sold or transferred is retained by FGU.	