

ASSIGNMENT OF TAX LIEN

1. **2 WEEK NOTICE OF PENDING ASSIGNMENT – 15-17-323(5)** Prior to making a payment under subsection (1), a person shall send notice of the proposed payment, by **certified mail**, to the person to whom the property was assessed. The notice must have been mailed at least 2 weeks prior to the date of the payment, **but not earlier than August 15th**. The person making the payment shall provide **proof of the mailing**.

2. **Assignee shall issue the County Treasurer:**
 - a. **COPY** of the Notice of Pending Assignment
 - b. **COPY** of the certified mail receipt that shows the date the notice was mailed.

3. **Assignment of Rights Form 15-17-323.**
 - a. A **tax lien sale certificate** or other official record in which the county is listed as the purchaser **must be assigned by the county treasurer to any person** who, after providing **proof of mail notice** to the person to whom the property was assessed, as required by subsection(5), **pays to the county the amount of the delinquent taxes**, including penalties, interest, and costs, accruing from the date of delinquency.
 - b. A \$25.00 Assignment fee will be part of the cost.