

Statutory Dates Associated to the Tax-Delinquent Property Forfeiture and Foreclosure Cycle

Date Following Tax Delinquency	Statute	Action
March	211.78a(2)	Taxes levied in the immediately preceding year that remain unpaid returned as delinquent for collection.
March 1	211.78a(3)	Administration fee of 4% and interest computed at a non-compounded rate of 1% per month or fraction of a month added to delinquent parcel.
June 1	211.78b	Deadline for county treasurer to send notice by first-class mail to taxpayer or owner.
September 1	211.78c	Deadline for county treasurer to send notice by first-class mail to taxpayer or owner.
October 1	211.78c	County treasurer adds a \$15.00 fee .
November 1	211.78e	County treasurer prepares a list of all property subject to forfeiture for delinquent taxes.
February 1	211.78f	The county treasurer sends a notice by certified mail to taxpayer and, if different, the owner AND by first-class mail to occupant.
February 1	211.78f(3)	County treasurer may publish notices in a newspaper.
March 1	211.78g(1)	Property that is delinquent is forfeited to the county treasurer.
March 1	211.78g(1)	The county treasurer adds a \$175.00 fee to the parcel.
March 1	211.78g(3)(b)	Redemption requires additional interest computed at a non-compounded rate of 1/2% per month from March 1.
March 1	211.78g(3)(c)	Redemption requires addition of all recording fees and all fees for service of process or notice from March 1 (i.e. \$45 inspection fee).
April 15	211.78g(2)	Not more than 45 days after property is forfeited, the county treasurer records a certificate of forfeiture.
May 1	211.78i(3)	FGU initiates title search and personal visit to forfeited property.
June 15	211.78h(1)	Deadline for FGU to file petition for foreclosure with listing of forfeited property with the clerk of the circuit court AND clerk shall immediately set the date, time and place for hearing the petition for foreclosure.
June - December	211.78i(3)	Personal visits to forfeited property conducted by Treasury.
December - January	211.78i(2)	FGU sends certified mail notice of show cause hearing (scheduled not less than 7 days prior to judicial hearing), no less than 30 days before the show cause hearing, to owners of interest.
December - January	211.78i(5)	FGU publishes notice when unable to ascertain the address of owners of interest (all interests in all unredeemed parcels are actually published).
January – February	211.78k(1)	Not later than the date of the hearing, the foreclosing governmental unit files proof of service of show cause and foreclosure hearings, proof of personal visit to property and proof of publication.
March 30	211.78k(5)	Deadline for circuit court to enter judgment on a petition for foreclosure.
March 31	211.78k	Title vests solely in the FGU, liens other than future installments of special assessments, liens filed by governmental agencies for environmental issues, severed or leased oil and gas interests, visible or recorded easements and private deed restrictions are extinguished.
July (first Tuesday)	211.78m(1)	Deadline for governmental agency right of refusal purchase.
July (third Tuesday)	211.78m(2)	First opportunity to offer property at auction. At least two auctions must be conducted with the last one at least 28 days after the previous one, with newspaper publication at least 30 days prior.
November (first Tuesday)	211.78m(2)	Deadline for completion of all auctions.
December 1	211.78m(6)	Deadline for FGU to transfer list of unsold parcels to the clerk of the city, township or village.
December 1	211.78g(3)(c)	County treasurer adds a \$50.00 publication fee .
December 30	211.78m(6)	Deadline for city, township or village to reject property transfer and date title transfers to the local unit or, in the case of objection, to the land bank fast track authority.
December 31	211.78m(12)	All taxes due are canceled for parcels purchased by the state or transferred to the local unit or fast track land bank authority after not selling at auction.
December 31	211.78m(12)	All liens for costs of demolition, safety repairs, debris removal, or sewer or water charges due on the property as of the December 31 immediately succeeding the sale, transfer, or retention of the property are canceled.