

FOUR

Quick State Profiles

“One man’s trash is another man’s treasure.” – anonymous

This chapter provides a brief introduction to tax sales in all the states. The first table profiles states that have tax lien certificates sales. For these states, the rating is based on the interest rate, redemption period and general dedication of a state and its counties to the process. States with high interest rates, quick redemption periods, and helpful information to assist investors score high. States with low interest rates, long redemption periods, and limited information to assist investors score low. Five stars is the highest rating for states that offer tax lien certificates.

The second table profiles states that only have tax deed sales (with no right of redemption after the sale). For these states, the ratings are more reflective of how well sales are advertised and how dedicated a state and its counties appear to be to the overall tax deed sale process. Four stars is the highest rating for states that have tax deed sales.

A few states sell tax deeds with a right of redemption. This means that the previous owner or interested party can still redeem after the sale by paying his/her property taxes. The investor then receives a fee or interest rate, making it look and feel like a tax lien certificate. The third table profiles these states. Four stars is the highest rating for these states.

This is only an introduction to the states. Chapter 9 provides more detailed state and county information regarding tax lien and tax deed sales, including links to county websites, contact information, bidding procedures, and example requirements.

Tax Lien Certificate States

State	Interest Rate	Redemption Period	Rating	Notes
Alabama	12% on the minimum bid	3 years	*** Three Stars	Auctions are usually in May. You do not receive interest on a bid that is over 15% of the appraised value.
Arizona	16%	3 years	**** Four Stars	Auctions are held in February. The investor is responsible for foreclosure and for hiring an attorney if the tax lien is not redeemed. Unsold liens are struck off to the state. Tax deed sales are also held.

State	Interest Rate	Redemption Period	Rating	Notes
Colorado	9% plus federal reserve discount rate as of September 1	3 years	*** Three Stars	Auctions occur on or before the second Monday of December, with most scheduled in October and November. Some counties use a round robin process; in other counties, the highest bidder is awarded the tax lien. Premiums on bids are not refundable, nor do they earn interest.
Florida	18%	2 years	**** Four Stars	Auctions are held on or before June 1. The winning bidder pays 10% of the total tax lien at the sale, and the balance within 48 hours after the lien certificate is prepared. Bidding can proceed downward to as low as ¼% and the bidder still receives a minimum of 5% interest. Florida also has favorable tax deed sales.
Illinois	18% every 6 months, or 36% per year; on farmland, 12% every 6 months or 24% per year. These interest rates are considered penalties (flat rate, not an annual rate).	2 – 2 ½ years, depending upon the property classification	**** Four Stars	May need a lawyer as the court is involved. Two types of sales are held: annual tax lien sales for recently delinquent properties (usually held in the fall); and biennial scavenger (tax deed) sales (held in odd years) for properties delinquent two or more years that were not sold at the annual sale. Pre-register 10 days to 1 month before the sale to bid.
Indiana	Flat 10% on the minimum bid if redeemed in less than six months. Flat 15% on the minimum bid if redeemed in more than six months but less than 1 year. Interest on the overbid amount is 10% per annum.	1 year for "A" and "B" properties; 120 days for "C" properties	***** Five Stars	County requirements can be complicated. Auctions are usually held from August through October. If the owner does not redeem the tax lien certificate, you must apply for a tax deed within six months after the redemption period expires or forfeit your money. Counties can also hold tax deed sales, referred to as surplus auctions.
Iowa	24%	21 months	**** Four Stars	Auctions occur on the third Monday in June. By state law, counties can allow bidders to bid on the percentage of the property they will own, making foreclosure more difficult. The bidding process is commonly done by random round robin.

State	Interest Rate	Redemption Period	Rating	Notes
Kentucky	12%	1 year	*** Three Stars	Kentucky parishes do not emphasize their tax certificate sales, and it is difficult to find information on the Internet.
Maryland	6% to 24%, depending upon the county or city	6 months, or as long as the right of redemption has not been barred by foreclosure	**** Four Stars	Auctions are usually held in May or June. Local variations to the tax lien process can be tricky. The high-bid premium is refundable without interest upon redemption of the tax lien certificate.
Mississippi	18%	2 years	**** Four Stars	Bidders can overbid the minimum bid set, but the overbid is not reimbursed upon redemption and no interest is earned on it.
Missouri	10% on the minimum bid	Up to 1 year, depending upon the property classification (1st - 4th offerings)	**** Four Stars	Auctions in every county are held on the fourth Monday in August. Bidders bid on what they would be willing to pay for the property, assuming the owner never redeems. Fourth offerings are tax deeds - there is no redemption period. First class charter counties may conduct tax deed sales instead of tax lien sales.
Montana	10%	2 to 3 years, depending upon the property classification	*** Three Stars	Not a lot of public information on tax lien certificate sales. Counties may conduct tax deed sales of properties not sold at the tax lien sale.
Nebraska	14%	3 years	*** Three Stars	Auctions are held on the first Monday in March. Bidding is by round robin, with bidders proceeding in order based on the bidding number. Tax deed sales may be held at the county's discretion.
Nevada	12%	120 days for vacant land, 2 years for improved land	*** Three Stars	Tax lien sales (called special assessment sales) are infrequent in most counties. Most counties conduct tax deed sales, also called trustee sales. There is a two-year legal challenge period for trustee sales.
New Jersey	18%	5 years	**** Four Stars	Sale rules are complex, with sales being conducted by the municipalities. Once the interest rate goes to 0%, bidding begins on the property taxes owed. The highest "premium" bidder wins. Tax deed sales are also conducted.

State	Interest Rate	Redemption Period	Rating	Notes
New York	10 to 24%, depending upon the county or municipality	Minimum of 2 years	*** Three Stars	Process varies between governing bodies. Big investors can take over sales, and property values can be high. Governing bodies may hold tax lien and/or tax deed sales. Tax lien sales can be closed to the general public.
Ohio	18%	1 to 3 years	** Two Stars	Tax lien sales are only held in counties with a population greater than 200,000 people. Only institutional investors are allowed to participate in the sales. Tax deed sales also can be held.
Oklahoma	8%	2 years	*** Three Stars	Tax lien sales are held the first Monday of October, and may be conducted by a round robin or rotational process. Tax deed sales (resales), which can also be conducted, are held on the second Monday of June.
South Carolina	12% unless alternative method of taxation used; then 8% penalty the first year plus 4% if redeemed during the second year.	1 year unless alternative method of taxation used; then 18 months	** Two Stars	The winning bidder must pay by the end of the sale day, or can be fined up to \$300. The interest is not paid on a prorated basis, but rather on a schedule. The interest paid cannot exceed the minimum bid.
Vermont	12%	1 year	*** Three Stars	Tax collection and sales are handled by the municipalities. Unless otherwise voted, the first constable is automatically the tax collector.
Washington D.C.	18%	6 months	*** Three Stars	Auctions are held the third Tuesday in July. Bidding begins at the amount of delinquent taxes owed – the winning bid is the highest bid. There is no interest on the overbid. Tax deed sales (called bid off sales) are also held.
West Virginia	12%	17 months	*** Three Stars	Properties left over from the lien sale are certified to the State; if not redeemed, they are sold at "second sales." Buyers at these second sales receive a deed within approximately 90 to 120 days, during which time a property owner can still redeem.

State	Interest Rate	Redemption Period	Rating	Notes
Wyoming	3% minimum penalty fee plus 15% per year for the first year; 18% per year for subsequent years.	4 years	**** Four Stars	Wyoming law prescribes a strict procedure that must be followed in order to properly apply to the Treasurer's Office for a tax deed. It is the burden of the certificate purchaser holder to make sure all the steps are followed properly.

Tax Deed States

State	Rating
Alaska	** Two Stars
California*	*** Three Stars
Idaho	** Two Stars
Kansas	** Two Stars
Maine	** Two Stars
Massachusetts **	*** Three Stars
Michigan	** Two Stars
Minnesota	*** Three Stars
New Hampshire	*** Three Stars
New Mexico	* One Star
North Carolina	*** Three Stars
North Dakota	** Two Stars
Oregon	** Two Stars
Pennsylvania	** Two Stars
Utah	** Two Stars
Virginia	** Two Stars
Washington	** Two Stars
Wisconsin	*** Three Stars

* California is authorized by law to conduct tax lien certificates sales (18% interest rate), but no sales have yet been held.

** Massachusetts is authorized by law to conduct tax lien certificate sales (16% interest rate), but counties hold tax deed sales instead.

Tax Deed States with a Right of Redemption

State	Interest Rate	Redemption Period	Rating	Notes
Arkansas	0%	30 days	*** Three Stars	The State Land Commissioner handles all county tax sale auctions. Mail-in bids are accepted if received 7 days before the sale.
Connecticut	18%	6 months	**** Four Stars	Municipalities handle the sales, so bidding requirements vary. Some municipalities may only offer deeds in bulk purchases, cutting out the small investor.
Delaware	15% to 20%, depending upon the municipality.	60 days or 1 year, depending on the county	** Two Stars	There are only three counties in this state.

State	Interest Rate	Redemption Period	Rating	Notes
Georgia	20% flat interest rate the first year; an additional 10% after the first year.	1 year	**** Four Stars	Georgia is complicated. If redemption does not occur, you must be prepared to pay subsequent taxes and foreclose on the property. Hiring a local attorney if you are serious about investing in this state is a good idea. Auctions occur on the first Tuesday of each month.
Hawaii	12%	1 year	** Two Stars	Hawaii only has five counties. In Kalawao County, tax sales are handled by the State.
Louisiana	12% plus a 5% penalty per year, for a total of 17%	3 years from the date the deed is filed	*** Three Stars	The Sheriff acts as the tax collector for parishes. Buyers may bid for a portion of ownership in some cases.
Rhode Island	10% penalty for the first six months, plus 1% each additional month up to a total of 16% (one year).	1 year	** Two Stars	After one year, the investor automatically is responsible for the property, even before foreclosure.
Tennessee	10%	1 year	** Two Stars	Tax sales must be confirmed by the court.
Texas	Flat 25% the first year, flat 50% the second year: homestead and agricultural properties. Flat 25%: all other properties.	2 years for agricultural and homestead properties; 6 months for all other properties	**** Four Stars	Real property is required by state law to be sold on the first Tuesday of the month.

South Dakota counties do not hold tax lien or tax deed sales. A state law signed in 2006 prohibits the public sale by counties of tax certificates, beginning July 1, 2006. Instead, counties will hold any tax certificates that are issued. This law did not affect any existing tax lien certificate holders.

These tables provide general information about the states that pay the best interest rates on a tax lien certificate or have good county support for tax deed sales, to help you get started investing. You might also want to spend some time researching the tax laws for the states in which you are interested in investing. The following table provides relevant sections of state laws related to tax sales.

State Tax Sale Laws
(including Guam and the Virgin Islands)

Alaska Statutes
Title 29 - Municipal Government, Chapter 29.45, Article 02 - Enforcement of Liens, Sections 29.45.290 – 29.45.500
Title 43 - Revenue and Taxation, Chapter 43.10 - Enforcement and Collection of Taxes, Sections 43.10.032 – 43.10.060
Code of Alabama
Title 40 - Revenue and Taxation, Chapter 10 - Sale of Land, Article 1 - General Provisions, Sections 40-10-1 – 40-10-31; Article 2 - Land Commissioner, Sections 40-10-50 – 40-10-54; Article 3 - Rights and Remedies of Purchasers at Tax Sales, Sections 40-10-70 – 40-10-83; Article 4 - Land Sold for Taxes Not Due at Time of Sale, Sections 40-10-100 – 40-10-105; Article 5 - Redemption of Land Sold for Taxes, Sections 40-10-120 – 40-10-143; Article 6 - Refund of Taxes Paid by Mistake or Error, Sections 40-10-160 – 40-10-166; Article 7 - Sale of Tax Liens, Sections 40-10-180 – 40-10-198
Title 40 - Revenue and Taxation, Chapter 29 - Enforcement of Tax Laws, Article 2 - Collections, Sections 40-29-20 – 40-29-34
Arkansas Code
Title 26 - Taxation, Subtitle 4 - Collection and Enforcement, Chapter 37 - Sale or Forfeiture of Real Property, Subchapter 1 - General Provisions, Sections 26-37-101 – 26-37-109; Subchapter 2 - Sale of Tax-Delinquent Lands, Sections 26-37-201 – 26-37-214; Subchapter 3 - Redemption of Realty to Be Sold for Taxes, Sections 26-37-301 – 26-37-316
Title 26 - Taxation, Subtitle 4 - Collection and Enforcement, Chapter 38 - Confirmation of Tax Sales, Subchapter 1 - General Provisions, Sections 26-38-101 – 26-38-124; Subchapter 2 - Title to Forfeited Lands, Sections 26-38-201 – 26-38-209
Arizona Revised Statutes
Title 42 - Taxation, Chapter 18 - Collection and Enforcement, Article 3 - Sale of Tax Lien for Delinquent Taxes, Sections 42-18101 – 42-18127; Article 4 - Redemption of Tax Liens, Sections 42-18151 – 42-18155; Article 5 - Judicial Foreclosure of Right of Redemption, Sections 42-18201 – 42-18208; Article 6 - Administrative Foreclosure of Right of Redemption, Sections 42-18251 – 42-18258; Article 6.1 - Conveyance to State on Failure to Redeem, Sections 42-18261 – 42-18267; Article 7 - Sale of Land Held by State Under Tax Deed, Sections 42-18301 – 42-18304; Article 8 - Abatement of Tax and Removal of Lien, Sections 42-18351 – 42-18353
California Statutes
Revenue and Taxation Code, Division 1 - Property Taxation, Part 6 - Tax Sales, Chapters 1, 2, 2.2, 7, 8 and 10; Part 7.5 - Tax Certificates, Chapters 1 – 3
Colorado Revised Statutes
Title 39 - Taxation, Property Tax, Collection and Redemption, Article 11 - Sale of Tax Liens, Sections 39-11-101 – 39-11-152; Article 12 - Redemption, Sections 39-12-101 – 39-12-113
General Statutes of Connecticut
Title 12 - Taxation, Chapter 205 - Municipal Tax Liens, Sections 12-157 – 12-159b, and 12-171 – 12-195h
Delaware Code
Title 9 - Counties, Chapter 87 - Collection of Delinquent Taxes, Subchapter I - General Provisions, Sections 8701 – 8711; Subchapter II - Monition Method of Sale, Sections 8721 – 8733; Subchapter III - Attachment of Land in New Castle County, Sections 8741 – 8761; Subchapter IV - Sale of Land for Delinquent Taxes in Kent and Sussex Counties, Sections 8771 – 8779

District of Columbia Code

Division VIII - General Laws, Title 47 - Taxation, Licensing, Permits, Assessments, and Fees, Chapter 13 - Real Property Tax Sales, Sections 47-1301 – 47-1321

Division VIII - General Laws, Title 47 - Taxation, Licensing, Permits, Assessments, and Fees, Chapter 13A - Revised Real Property Tax Sales, Subchapter I - General Provisions, Sections 47-1330 – 47-1335; Subchapter II - Sale, Sections 47-1340 – 47-1355; Subchapter III - Redemption, Sections 47-1360 – 47-1366; Subchapter IV - Foreclosure, Sections 47-1370 – 47-1385

Florida Statutes

Title 14 - Taxation and Finance, Chapter 197 - Tax Collections, Sales and Liens, Sections 197.402 – 197.602

Georgia Code

Title 48 - Revenue and Taxation, Chapter 3 - Tax Executions, Sections 48-3-1 – 48-3-29; Chapter 4 - Tax Sales, Sections 48-4-1 – 48-4-81

Title 23 - Equity, Sections 23-3-60 – 23-3-72

Hawaii Revised Statutes

Title 14 - Taxation, Chapter 246 - Real Property Tax Law: Liens, Foreclosure, Sections 246-55 – 246-63

Idaho Code

Title 28 - Commercial Transactions, Chapter 22 - Money of Account and Interest, Section 28-22-104

Title 60 - Public Printing and Office Notices, Chapter 1 - Contracts for Printing, Publication of Notices, Section 60-106

Title 63 - Revenue and Taxation, Chapter 10 - Collection of Delinquency on Real, Personal and Operating Property, Sections 63-1001 – 63-1015

Illinois Compiled Statutes

Chapter 35 - Revenue, 35 ILCS 200 - Property Tax Code, Title 7 - Tax Collection, Article 21 - Due Dates, Delinquencies, And Enforcement Of Payments, Division 2 - Enforcement Actions, Sections 21-70 – 21-130; Division 3 - Notice and Publication Provisions, Sections 21-135 – 21-145; Division 3.5 - Judgments and Sales, Sections 21-150 – 21-185; Division 4 - Annual Tax Sale Procedure, Sections 21-190 – 21-255; Division 5 - Scavenger Sales, Procedures, Sections 21-60 – 21-290; Division 6 - Indemnity Fund; Sales In Error, Sections 21-295 – 21-340; Division 7 - Redemption Procedures and Notice Requirements, Sections 21-345 – 21-397; Division 8 - Other Procedures, Sections 21-400 – 21-445

Chapter 35 - Revenue, 35 ILCS 200 - Property Tax Code, Title 7 - Tax Collection, Article 22 - Tax Deeds And Procedures, Sections 22-5 – 22-95

Indiana Code

Title 6 - Taxation, Article 1.1 - Property Taxes, Chapter 24 - Sale of Real Property When Taxes or Special Assessments Become Delinquent, Sections IC 6-1.1-24-1 – IC 6-1.1-24-14; Chapter 25 - Redemption of and Tax Deeds for Real Property Sold for Delinquent Taxes and Special Assessments, Sections IC 6-1.1-25-1 – IC 6-1.1-25-19

Iowa Code

Title X - Financial Resources, Subtitle 2 - Property Taxes, Chapter 446 - Tax Sales, Sections 446.1 – 446.45; Chapter 447 - Redemption of Taxes, Sections 447.1 – 447.14; Chapter 448 - Tax Deeds, Sections 448.1 – 448.17A

Kansas Code

Chapter 79 - Taxation, Article 23 - Sale of Real Estate for Taxes, Sections 79-2301 – 79-2326; Article 24 - Redemption of Real Estate and Remission, Compromise or Respread of Real Estate Taxes, Sections 79-2401 – 79-2432; Article 25 - Conveyance of Land Sold for Taxes, Sections 79-2501 – 79-2514; Article 26 - Floating and Federal Liens, Sections 79-2601 – 79-2619; Article 28 - Judicial Foreclosure and Sale of Real Estate by County, Sections 79-2801 – 79-2812; Article 29 - Miscellaneous Provisions, Sections 79-2901 – 79-2977a

Kentucky Revised Statutes
Title XI - Revenue and Taxation, Chapter 134 - Payment, Collection and Refund of Taxes, Sections 420 – 570
Louisiana Revised Statutes
Title 47 - Revenue and Taxation, Chapter 5 - Tax Sales and Redemptions, Part I - Sales, Sections 2171 – 2194; Part II - Redemptions, Sections 2221 – 2230; Part III - Tax Sales and Redemption of Immovable Property Adjudicated for Taxes for 1974 and Subsequent Years, Sections 2251 – 2262
Louisiana Constitution: Article VII, Section 5 - Tax Sales
Maine Revised Statutes
Title 36 - Taxation, Part 2 - Property Taxes, Chapter 107 - Unincorporated and Unorganized Territories, Subchapter 4 - Delinquent Taxes, Sections 1281 – 1288
Maryland Statutes
Tax - Property, Title 14 - Procedure, Subtitle 8 - Collection, Part III - Tax Sales, Sections 14-808 – 14-863
General Laws of Massachusetts
Part I - Administration of the Government, Title IX - Taxation, Chapter 60 - Collection of Local Taxes, <u>Collection by Sale or Taking of Land</u> , Sections 37 – 60; <u>Collection of Taxes Subsequent to Sale or Taking</u> , Sections 61 – 61A; <u>Redemption</u> , Sections 62 – 63; <u>Tax Titles</u> , Sections 64 – 78; <u>Sale of Lands of Low Value Held by City or Town Under Tax Titles</u> , Sections 79 – 81B; <u>Proceedings if Tax Title is Deemed Invalid</u> , Sections 82 – 84A
Michigan Compiled Laws
Chapter 211 - Taxation of Real and Personal Property, The General Property Tax Act - Act 206 of 1893, <u>Sale, Redemption and Conveyance of Delinquent Tax Lands</u> , Sections 211.60 – 211.60a; <u>Notice and Lists of Lands to be Sold</u> , Sections 211.61 – 211.69; <u>Sale by County Treasurer</u> , Sections 211.70, 211.70a – 211.73c; <u>Redemption and Annulment</u> , Sections 211.74 – 211.79a; <u>Tax Lands Held by the State</u> , Sections 211.83 – 211.86
Refund of Purchase Price and Cancellation of Conveyance - Act 130 of 1907, Sections 211.451 – 211.455
Minnesota Statutes
Chapter 279 - Delinquent real estate taxes, Sections 279.001 – 279.37; Chapter 280 - Real estate tax judgment sales, Sections 280.001 – 280.43; Chapter 281 - Real estate tax sales, redemption, Sections 281.01 – 281.67; Chapter 282 - Tax-forfeited land sales, Sections 282.01 – 282.40; Chapter 283 - Refund to purchasers, Sections 283.01 – 283.11
Mississippi Code
Title 27 - Taxation and Finance, Chapter 43 - Ad Valorem Taxes - Notice of Tax Sale to Owners and Lienors, Sections 27-43-1 – 27-43-11; Chapter 45 - Ad Valorem Taxes - Redemption of Land Sold for Taxes, Sections 27-45-1 – 27-45-29; Chapter 47 - Ad Valorem Taxes - Assignment of Tax Liens, Sections 27-47-1 – 27-47-31
Missouri Revised Statutes
Title X - Taxation and Revenue, Chapter 140 - Collection of Delinquent Taxes Generally, Sections 140.010 – 140.855; Chapter 141 - Delinquent Taxes - First Class Counties and St. Louis City, Sections 141.010 – 141.970

Montana Code
Title 7 - Local Government, Chapter 1 - General Provisions, Part 21 - Counties, Section 7-1-2121
Title 7 - Local Government, Chapter 8 - Acquisition, Transfer, and Management of Property and Buildings, Part 23 - Sale of Tax - Deeded Land, Sections 7-8-2301 – 7-8-2308
Title 15 - Taxation, Chapter 17 - Tax Sales, Part 1 - Notice of and Protest of Sale, Sections 15-17-101 – 15-17-131; Part 2 - Sale, Sections 15-17-201 – 15-17-214; Part 3 - Procedure After Sale, Sections 15-17-301 – 15-17-326
Title 15 - Taxation, Chapter 18 - Ownership Interests in Land Sold For Taxes, Part 1 - Redemption, Sections 15-18-101 – 15-18-114; Part 2 - Issuing a Tax Deed, Sections 15-18-201 – 15-18-218; Part 4 - Quiet Title, Sections 15-18-401 – 15-18-413
Laws of Nebraska
Chapter 77 - Revenue and Taxation, Sections 77-1801 – 77-1941
New Hampshire Revised Statutes
Title X - Taxation, Chapter 80 - Collection of Taxes, <u>Proceedings Against Real Estate</u> , Sections 80:18 – 80:42-a; <u>Fees Relative to Collection of Taxes</u> , Sections 80:43 – 80:46; <u>Miscellaneous Provisions</u> , Sections 80:47 – 80:58; <u>Real Estate Tax Liens</u> , Sections 80:59 – 80:91
Title X - Chapter 81 - Taxes in Unincorporated Towns and Unorganized Places, Sections 81:3 – 81:4
New Jersey Permanent Statutes
Title 54 - Taxation, Chapter 5 - Tax Sale Law, Sections 54:5-1 – 54:5-111.4
New Mexico Statutes
Chapter 7 - Taxation, Article 38 - Administration and Enforcement of Property Taxes, Sections 7-38-65 – 7-38-74
Nevada Revised Statutes
Title 21 - Cities and Towns, Chapter 271 - Local Improvement, Sections 271.545 – 271.630
Title 32 - Revenue and Taxation, Chapter 361 - Property Tax, Collection of Taxes, <u>Delinquencies, Trustee's Certificates, Redemption and Sale</u> , Sections 361.5648 – 361.620; <u>Corrections, Cancellations and Miscellaneous Provisions</u> , Sections 361.765 – 361.797
New York Consolidated Laws
Real Property Tax Law, Article 11 - Procedures for Enforcement of Collection of Delinquent Taxes, Title 1 - Short title; definitions; application, Sections 1100 – 1106; Title 2 - Redemption, Sections 1110 – 1114; Title 3 - Foreclosure of tax lien by proceeding in rem, Sections 1120 – 1140; Title 4 - General provisions, Sections 1150 – 1184; Title 5 - Sales of delinquent tax liens, Sections 1190 – 1194
North Carolina General Statutes
Chapter 105 - Taxation, Article 26 - Collection and Foreclosure of Taxes, Sections 105-349 – 105-378
North Dakota Century Code
Title 57 - Taxation, 57-20 - Payment and Collection of Taxes, Sections 57-20-01 – 57-20-28; 57-25 - Procedure for Payment of Tax or Redemption on Division of Real Estate, Sections 57-25-01 – 57-25-05; 57-28 - Rights of County When Lands Not Redeemed, Sections 57-28-01 – 57-28-29; 57-29- Tax Liens on Land Acquired by State, Sections 57-29-01 – 57-29-05; 57-30 - Action by County to Quiet Title, Sections 57-30-01 – 57-30-05
Ohio Statutes
Title LVII - Taxation, Chapter 5721 - Delinquent Lands, Sections 5721.01 – 5721.29; <u>Tax Certificates</u> , Sections 5721.30 – 5721.46; Chapter 5723 - Forfeited Lands, Sections 5723.01 – 5723.19
Oklahoma Statutes
Title 68 - Revenue and Taxation, Article 31, Sections 3101 – 3152

Oregon Revised Statutes

Title 25 - Public Lands, Chapter 275 - County Lands, Public Lands: Management and Disposition of Lands and Resources, Sections 275.020 – 275.318

Title 29 - Revenue and Taxation, Chapter 312 - Foreclosure of Property Tax Liens, Sections 312.005 – 312.990

Pennsylvania Statutes

Real Estate Tax Sale Law, Article I - Short Title; Definitions, Sections 101 – 102; Article II - Tax Claim Bureau, Sections 201 – 208; Article III - Lien of Taxes, Filing of Tax Returns, Adjudication, Sections 301 – 316; Article IV - Sequestration, Sections 401 – 406; Article V - Discharge of Tax Claims Before Sale, Sections 501 – 506; Article VI - Sale of Property, Upset Sale, Sections 601 – 609, Judicial Sale, Sections 610 – 612.2, Private Sale, Sections 613 – 615, Mandatory Judicial Sale, Section 616, Miscellaneous, Sections 617 – 619.1, Repository for Unsold Property, Sections 625 – 630; Article VII - Property Purchases By Taxing District Prior to This Act, Sections 701 – 705; Article VIII - Repeals and Effective Date, Sections 801 – 803

See also:

- Unseated Land for Taxes, P.L. 192, No. 113, Section 1
- Unseated Lands Selling of For Taxes, P.L. 177, No. 128, Sections 1 – 9
- Lands for Taxes Mode of Selling, P.L. 111, No. 89, Section 1
- Lands Being Sold for Non-Payment of Taxes, P.L. 477, No. 502, Sections 1 – 4
- Surplus Bonds at Tax Sales, Recordation, P.L. 47, No. 32, Sections 1 – 2
- Taxes, Land Taken for Non-Payment of, P.L. 81, No. 53, Section 1
- Validating County Taxes, P.L. 580, No. 310, Section 1
- Tax Claims, Compromise, P.L. 1018, No. 229, Sections 1 – 3
- Real Estate, Redemption After Tax Sale, P.L. 1091, No. 356, Sections 1 – 4
- Municipal Property, Tax On, P.L. 787, No. 213, Sections 1 – 4
- Authorizing Sale of Realty for Tax Claim Judgment, P.L. 1100, No. 386, Sections 1 – 6
- Validating Sales by County Commissioners, P.L. 390, No. 36 Cl. 69, Sections 1 – 2
- Validating Conveyance by Third Class Cities, P.L. 703, No. 168, Cl. 69, Sections 1 – 2
- Validating Title to Certain Real Estate, P.L. 837, No. 387 Cl. 69, Sections 1 – 2
- Validating Tax Claim Bureau Deeds, P.L. 355, No. 119 Cl. 69, Sections 1 – 2
- Sale of Land for Taxes, P.L. 71, No. 43, Section 1
- Lands, Sale of For Taxes, P.L. 131, No. 69, Section 1

Rhode Island General Laws

Title 44 - Taxation, Chapter 44-9 - Tax Sales, Sections 44-9-1 – 44-9-56

South Carolina Code of Laws

Title 12 - Taxation, Chapter 49 - Enforced Collection of Taxes Generally, Article 1 - Liens and Suits Generally, Sections 12-49-10 – 12-49-90

Title 12 - Taxation, Chapter 51 - Alternate Procedure for Collection of Property Taxes, Sections 12-51-40 – 12-51-170

Title 12 - Taxation, Chapter 59 - Forfeited Lands, Article 1 - General Provisions, Sections 12-59-10 – 12-59-130

Title 12 - Taxation, Chapter 59 - Forfeited Lands, Article 3 - Title to Lands Forfeited Prior to December 24, 1887 Renounced, Sections 12-59-310 – 12-59-330

South Dakota Codified Law

Title 10 - Taxation, 23 - Sale Of Real Property For Taxes And Assessments, Sections 10-23-1 – 10-23-33; 24 - Redemption From Tax Sales, Sections 10-24-1 – 10-24-17; 25 - Tax Deeds, Sections 10-25-1 – 10-25-44; 26 - Scavenger Tax Law, Sections 10-26-1 – 10-26-10

Revised Code
Title 67 - Taxes and Licenses, Chapter 5 - Property Taxes, Part 25 - Tax Lien, Sale of Property, Sections 67-5-2501 – 67-5-2515; Part 27 - Redemption, Sections 67-5-2701 – 67-5-2706
Texas Statutes
Title 1 - Property Tax Code, Subtitle E - Collections and Delinquency, Chapter 34 - Tax Sales and Redemption, Subchapter A - Tax Sales, Sections 34.01 – 34.08; Subchapter B - Redemption, Sections 34.21 – 34.23
Utah Code
Title 59 - Revenue and Taxation, Chapter 02 - Property Tax Act, Sections 59-2-1338 – 59-2-1364
Vermont Statutes
Title 32 - Taxation and Revenue, Chapter 17 - Fees and Costs, Section 1674; Chapter 133 - Assessment and Collection of Taxes, Sections 4877 – 5263
Code of Virginia
Title 58.1 - Taxation, Chapter 32 - Real Property Tax, Sections 58.1-3340 – 58.1-3345; Chapter 39 - Enforcement, Collection, Refunds, Remedies and Review of Local Taxes, Sections 58.1-3965 – 58.1-3965
Revised Code of Washington
Title 84 - Property Taxes, 84.60 - Lien of taxes, Sections 84.60.010 – 84.60.070; 84.64 - Lien foreclosure, Sections 84.64.040 – 84.64.215; 84.68 - Recovery of taxes paid or property sold for taxes, Sections 84.68.010 – 84.68.150
West Virginia Code
Chapter 11A - Collection and Enforcement of Property Taxes, Article 2 - Delinquency and Methods of Enforcing Payment, Sections 11A-2-1 – 11A-2-19; Article 3 - Sale of Tax Liens and Nonentered, Escheated and Waste and Unappropriated Lands, Parts I - III, Sections 11A-3-1 – 11A-3-74; Article 4 - Remedies Relating to Tax Sales, Sections 11A-4-1 – 11A-4-7
Wisconsin Statutes
Taxation, Chapter 75 - Land Sold for Taxes, Sections 75.001 – 75.69
Wyoming Code
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