

# Stillwater County

## *Delinquent Tax Payment Policy*

In accordance with **Montana State Law 15-16-102(5)**, if you are paying Delinquent Taxes for prior Tax Years (2013 and Before) the following rules apply:

- 1) Both halves of your current year's taxes ***must*** be paid ***first*** before any payments can be applied to any prior year(s) delinquent taxes.
- 2) If you decide to pay just the first half of your current year's property taxes, we will accept the payment and apply that payment to the current year's property tax. **However, your property will still appear on the delinquent tax rolls and will be subject to subsequent tax sale and tax lien.**
- 3) Only after payment of the first and second half of your property taxes will you be permitted to pay any portion of your delinquent property taxes.
- 4) All delinquent taxes ***must be paid in full before*** that property is removed from the delinquent tax rolls and no longer be subject to tax sale and tax lien.
- 5) Please be sure and check to see if there are any assignments on your property that should be paid while paying your taxes. These will not show on your tax bill and will not place your property on the delinquent list.

If you have any questions concerning the above policy please feel free to ask me or any of my staff.

Sincerely,

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*Jerry L. Friend, MBA*  
*Stillwater County Treasurer*