**Delinquent taxes, what happens?**

Taxes become delinquent on January 15 and start accruing interest at 1.5% per month until the tax is paid.

If a personal tax remains unpaid, the owner’s name is advertised in May of each year and the tax becomes a lien on June 30th on any property they own. The County Sheriff is then given a list of the delinquent personal taxes to collect by issuing Tax Warrants. This could result in the confiscation of property to be sold to pay the tax warrant.

If a real estate tax or special assessment tax remains unpaid, the County will place a lien on the property on the first Monday of October. If the tax remains unpaid for a period of 2 years and 8 months, it will be sold at public auction to the highest bidder, on the second Monday of June.