

Perkins County Tax Deed Auction Policy

NOTICE TO BE READ BEFORE TAX DEED SALE

All delinquent taxes, penalties and interests are abated and are not the responsibility of the new owner of deed. All special assessments, except for delinquent municipal special assessments (SDCL 10-25-12), are abated from the property. Only municipal special assessments, delinquent, current and future, stay with the property and are the responsibility of the new owner. As per SDCL 10-25-12, the property is also subject to any claim that the state may have in the property for taxes, liens, or encumbrances. It is presumed that existing federal liens remain against the property. Any information or questions or negotiations on these liens need to be directed to the appropriate form of government, not the County.

The issuance of a tax deed pursuant to SDCL 10-25-12 appears to release all other liens of record *against the property*, not the person. Examples are: county liens, mechanic liens, special assessments of all non-municipal governments, judgments and mortgages.

At the conclusion of this sale, Perkins County will issue and file a Quit Claim Deed to the property in the name requested by the purchaser. Perkins County makes no guarantee of absolute fee simple marketable title to the property. It is recommended by the marketable title standards that the purchaser of a County quit claim deed pursue a QUIET TITLE ACTION in order to acquire marketable title to the property (SDCL Chapter 43-30, title standards 26-01 & 26-02).