



Delinquent Property Tax Timeline

Delinquency Year One

March 1st

- Unpaid taxes from the previous year become delinquent and payable to the Macomb County Treasurer.
- 4% Administrative Fee added
- Interest begins to accrue at 12% (1% per month)

June 1st

- Notice sent via first class mail

September 1st

- Notice sent via first class mail

October 1st

- \$15 fee added

February 1st

- Notice sent certified mail informing parties of interest that property will be forfeited with additional fees and interest added

Delinquency Year Two

March 1st

- Property forfeited – Process of foreclosure begins
- Minimum of \$175 title search fee added plus recording fee
- Interest rate increased to 18% (1½ per month) retroactive to March 1st of the first year

Mid June

- Foreclosure filed in Circuit Court

September/October

- Personal Visit Fee added
- Each property visited by Treasurer's Office Staff

December

- Notice of Show Cause and Judicial Foreclosure sent certified mail
- Forfeited parcels published in local newspaper

January

- Show Cause Hearing by Treasurer to contest tax or negotiate payment plan

Foreclosure Year Three

February

- Circuit Court Foreclosure Hearing and entry of foreclosure judgment

February/March

- Additional property visits by the Treasurer's office staff

March 31st

- Property Foreclosed – Ability to redeem property expires
- Foreclosure Judgment Recorded

July

- Owners interest and all liens removed from property
- Prepare Property for auction sale
- July 1st deadline to file notice of intent to claim surplus

After Foreclosure

January 31st

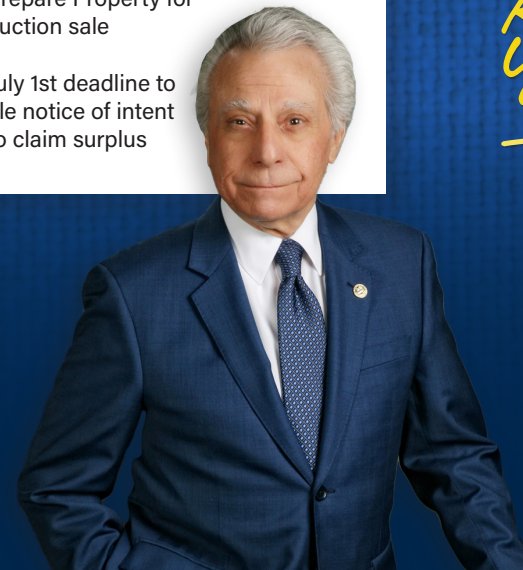
- County sends notice to claimants to file a Motion in Circuit Court for any excess sale proceeds

May 15th

- Deadline to file surplus claims by motion in Circuit Court
- Circuit Court will set future hearing date

**Don't wait
Let us help you**

***Keep Macomb
Your Home!***



**LAWRENCE ROCCA
MACOMB COUNTY TREASURER**

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