

May 28, 2026

Yellowstone County  
Board of Commissioners

Dear BOCC:

Please find attached the lists of Real Estate, Mobile Home, and Business Personal Property taxes that have been delinquent for five + years.

*Pursuant to MCA 15-16-701, (1) (a) The county treasurer shall prepare and submit to the board of county commissioners of the county, on or before the first Monday in June of each year, a list of personal property taxes that are not a lien on real estate and that have been delinquent for 5 years or more. And (2) (a) a list of the real property taxes that have been delinquent for 5 years or more.*

This list contains 2020 Tax Year Real Estate, Mobile Homes, and Business Personal Property Taxes.

*Pursuant to MCA 15-16-702: (1) Within 30 days of receiving any list prepared under 15-16-701, the board of county commissioners shall examine the list and make any necessary corrections. After examining the list, the board shall make its order canceling all personal property taxes and contractual obligations contained in the list or lists, as corrected, that are required by this part to be canceled and, subject to subsection (2), canceling real property taxes.*

*(2) The board may cancel any or all delinquent real property taxes contained in the list prepared under 15-16-701 as corrected under subsection (1) of this section. If the board cancels any real property taxes under this subsection, the cancellation must be included in the order provided for in subsection (1).*

*(3) The order made under subsection (1) must be included in the board's minutes. The order and minutes may include only a reference for the proper identification of any list included in the order. When the order is made, the original or a copy of the list or lists, as corrected, must be filed with the records of the board. One legible copy of any list included in the order must be filed with the county clerk and recorder as a public record, and one legible copy of any list included in the order must be filed with the county treasurer as a permanent record of the treasurer's office.*

*Pursuant to MCA 15-16-703: Adjustment of accounts after cancellation. Upon notification of the order for cancellation, the county clerk and recorder and county treasurer shall adjust their taxes-receivable accounts to conform to the order of cancellation.*

Respectfully,

Hank Peters  
Yellowstone County Treasurer