STATE CHART SPECIAL RULES & ACCEPTANCE DATES

UPDATED 8/25/2026 - Please review this chart of acceptable states to work the Tax Surplus Strike Force Program. This chart will tell you what the max acceptable date you can submit files from the sales or foreclosure deed recordation date. We will include a special notes section for states.

For example, if a tax foreclosure sale in Texas was held August 1, 2025, the last day you could submit the file will be February 1, 2026 – Texas has a 6 month max acceptance date.

The reason for the acceptance date is you are not working off surplus funds lists, therefore not verifying funds are still available to be claimed.

States may be added to removed, make sure to check this chart when submitting files. We will also be updating and adding Special Notes and Rules are we see fit.

States with (*) next to them also conduct tax lien certificate sales, which are not workable. Make sure you are looking for tax deed sales only.

ACCEPTABLE STATES	SPECIAL NOTES AND RULES	MAX ACCEPTABLE DATES
Alaska	In Alaska, property tax collection and sales are handled at the local (borough/city) level, not by counties, and sales for delinquent taxes typically happen annually, often in the fall (like September).	6 MONTHS
Arkansas	In Arkansas, counties don't hold regular, frequent tax deed sales; instead, delinquent properties (after 2 years of unpaid taxes) go to the Commissioner of State Lands (COSL), who then holds auctions.	6 MONTHS
Connecticut	Tax deed sales (more accurately described as tax-district-initiated public auctions for "redeemable deeds") in Connecticut typically occur annually on a municipality-by-municipality basis rather than on a strict county-wide schedule.	6 MONTHS
Delaware	In Delaware, counties hold "Monition Sales" (tax deed auctions) periodically, not strictly monthly like some other states	6 MONTHS
Georgia	Counties in Georgia generally hold tax deed sales once a month on the first Tuesday of the month. Some smaller or rural counties may only hold these sales once or twice per year.	6 MONTHS

Hawaii	Hawaii's counties conduct tax deed sales yearly, but the exact timing and process vary by island (county).	6 MONTHS
Idaho	Counties in Idaho generally hold tax deed sales once a year, typically in January or May.	6 MONTHS
Kansas	Kansas counties hold tax deed sales (judicial foreclosure auctions) periodically, often annually or semi-annually. Check local Sheriff or Treasurer sites for exact schedules.	6 MONTHS
Maine	In Maine, tax deed sales are generally held annually.	6 MONTHS
Minnesota	Minnesota counties have periodic tax deed auctions, often held annually or semi-annually (like Spring/Fall)	6 MONTHS
Missouri	Tax deed sales in Missouri counties occur annually on the fourth Monday in August.	6 MONTHS
Nevada*	Nevada counties hold tax deed sales annually, typically in the spring around April to June.	6 MONTHS
New Hampshire	In New Hampshire, counties (which function as towns/cities for tax collection) hold tax deed sales annually or as needed.	6 MONTHS
New Mexico	Tax deed auctions in New Mexico are generally held annually on a rolling, county-by-county basis, rather than on a strictly fixed, regular schedule for all counties.	6 MONTHS
New York*	New York counties hold tax sales, often annually or semi-annually, after a period of tax delinquency, with some selling liens (like Suffolk) and others moving to property deed auctions (like Orange, Oswego, Steuben), but exact timing and frequency depend on the specific county's process and local laws, typically involving published notices months in advance for delinquent properties.	6 MONTHS
North Carolina	Upset bid state, foreclosure deed known as the Commissioner’s Deed is required. Counties in North Carolina don't have a single set schedule for tax deed sales; they happen as needed (case-by-case) throughout the year.	8 MONTHS
North Dakota	Counties in North Dakota hold their tax deed sales annually, specifically on the third	6 MONTHS

	Tuesday of November, as required by state law.	
Ohio*	Tax deed sales for forfeited lands in Ohio are typically held annually, usually in the spring, summer, or fall depending on the county.	6 MONTHS
Pennsylvania	Pennsylvania counties typically hold tax deed sales (called Upset Sales) once a year, usually in September.	6 MONTHS
South Carolina*	Counties in South Carolina typically hold delinquent tax deed sales once per year, generally scheduled in the fall or winter (October, November, or December).	6 MONTHS
Tennessee	Counties in Tennessee generally hold tax deed sales (specifically, judicial tax foreclosure auctions) once or twice per year. However, the frequency varies significantly by county size and the volume of delinquent taxes.	6 MONTHS
Texas	Texas counties holding tax deed sales typically do so once a month on the first Tuesday of the month. While state law allows for monthly auctions, the frequency depends on the county's size and volume of delinquent properties.	6 MONTHS
Utah	Counties in Utah typically hold tax deed sales once per year, generally occurring in May or June.	6 MONTHS
Virginia	In Virginia, counties do not have a set, uniform schedule for tax deed sales; instead, auctions are held periodically.	6 MONTHS
Washington	Counties in Washington hold tax deed sales annually, often in the fall or winter (like January or November), with specific months varying by county.	6 MONTHS
Wisconsin	Wisconsin counties hold tax deed sales at varying frequencies, often annually or semi-annually, typically in the fall, but some may do it more regularly (quarterly/bimonthly)	6 MONTHS