

Most states are categorized as either tax lien or tax deed states. Real estate investors in tax lien states often purchase tax lien certificates to make a profit from their investments, because the property owners must pay the delinquent taxes, interest and any additional penalty and court fees to remove the tax lien.

Tax lien states are:

Alabama <http://revenue.alabama.gov/advalorem/sections/land.cfm>

Arizona – each County has a list; check the county you are interested in for details

Colorado – Each county has a list. Check the county you are interested in for details

Florida - Each county has a list. Check the county you are interested in for details

Illinois - Each county has a list. Check the county you are interested in for details

Indiana - Each county has a list. Check the county you are interested in for details

Iowa - Each county has a list. Check the county you are interested in for details

Kentucky <http://revenue.ky.gov/property+tax/>

Maryland - Each county has a list. Check the county you are interested in for details

Mississippi <https://www.dor.ms.gov/StateTaxLienRegistryInformation.html>

Missouri - Each county has a list. Check the county you are interested in for details

Montana - Each county has a list. Check the county you are interested in for details

Nebraska - Each county has a list. Check the county you are interested in for details

New Jersey - Each county has a list. Check the county you are interested in for details

North Dakota <http://www.ndaco.org/about-ndaco/faq/6691/>

Ohio - Each county has a list. Check the county you are interested in for details

Oklahoma - Each county has a list. Check the county you are interested in for details

South Carolina - Each county has a list. Check the county you are interested in for details

South Dakota - Each county has a list. Check the county you are interested in for details

Vermont - Check the city or township you are interested in for details.

West Virginia <https://www.wvsao.gov/countycollections/STI/Default.aspx>

Wyoming - Each county has a list. Check the county you are interested in for details

District of Columbia (Washington, D.C.) <http://otr.cfo.dc.gov/page/annual-real-property-tax-sale>