

Superseded 5/10/2016

11-42-502 Enforcement of an assessment lien -- Methods of enforcing lien -- Redemption of property -- Remedies are cumulative to other remedies.

- (1) If an assessment or an installment of an assessment is not paid when due, the local entity may sell the property on which the assessment has been levied for the amount due plus interest, penalties, and costs, in the manner provided:
 - (a) by resolution or ordinance of the local entity;
 - (b) in Title 59, Chapter 2, Part 13, Collection of Taxes, for the sale of property for delinquent general property taxes; or
 - (c) in Title 57, Chapter 1, Conveyances, as though the property were the subject of a trust deed in favor of the local entity.
- (2) Except as modified by this chapter, each tax sale under Subsection (1)(b) shall be governed by Title 59, Chapter 2, Part 13, Collection of Taxes, to the same extent as if the sale were for the sale of property for delinquent general property taxes.
- (3)
 - (a) In a foreclosure under Subsection (1)(c):
 - (i) the local entity may bid at the sale;
 - (ii) the local entity's governing body shall designate a trustee satisfying the requirements of Section 57-1-21;
 - (iii) each trustee designated under Subsection (3)(a)(ii) has a power of sale with respect to the property that is the subject of the delinquent assessment lien;
 - (iv) the property that is the subject of the delinquent assessment lien is considered to have been conveyed to the trustee, in trust, for the sole purpose of permitting the trustee to exercise the trustee's power of sale under Subsection (3)(a)(iii);
 - (v) if no one bids at the sale and pays the local entity the amount due on the assessment, plus interest and costs, the property is considered sold to the local entity for those amounts; and
 - (vi) the local entity's chief financial officer may substitute and appoint one or more successor trustees, as provided in Section 57-1-22.
 - (b) The designation of a trustee under Subsection (3)(a)(ii) shall be disclosed in the notice of default that the trustee gives to commence the foreclosure, and need not be stated in a separate instrument.
- (4)
 - (a) The redemption of property that is the subject of a tax sale under Subsection (1)(b) is governed by Title 59, Chapter 2, Part 13, Collection of Taxes.
 - (b) The redemption of property that is the subject of a foreclosure proceeding under Subsection (1)(c) is governed by Title 57, Chapter 1, Conveyances.
- (5)
 - (a) The remedies provided for in this part for the collection of an assessment and the enforcement of an assessment lien are cumulative.
 - (b) The use of one or more of the remedies provided for in this part may not be considered to deprive the local entity of any other remedy or means of collecting the assessment or enforcing the assessment lien.