

59-2-1303 Seizure and sale -- Method and procedure.

Unless taxes or uniform fees on personal property assessed by the county assessor are paid or secured as provided under Section 59-2-1302, the assessor or, if this duty has been reassigned in an ordinance under Section 17-16-5.5, the treasurer shall collect the taxes, including accrued interest and penalties, by seizure or seizure and subsequent sale of any personal property owned by the person against whom the tax is assessed. The assessor or treasurer, as the case may be, may seize that personal property on which a delinquent property tax or uniform fee exists at any time in order to protect a county's interest in that personal property. The sale of personal property shall be made in the following manner:

- (1)
 - (a) For all personal property, except manufactured homes and mobile homes as provided in Subsection (1)(b), the sale shall be made:
 - (i) at public auction;
 - (ii) of a sufficient amount of property to pay the taxes, or uniform fees and interest, penalties, and costs;
 - (iii) when practicable, in the city, town, or precinct where the property was seized; and
 - (iv) after one week's notice of the time and place of the sale, given by:
 - (A)
 - (I) publication in a newspaper having general circulation in the county; and
 - (II) publication in accordance with Section 45-1-101; and
 - (B) posting in three public places in the county.
 - (b) For manufactured homes and mobile homes that are used as a residence and that are listed on the personal property roll of the county, the sale shall be made:
 - (i) at public auction;
 - (ii) when practicable, in the city, town, or precinct where the property was seized;
 - (iii) no sooner than one year after the taxes on the property became delinquent as determined in Section 59-2-1302;
 - (iv) after publication of the date, time, and place of sale:
 - (A) in a newspaper having general circulation in the county, once in each of two successive weeks immediately preceding the date of the sale; and
 - (B) in accordance with Section 45-1-101 for two weeks immediately preceding the date of the sale; and
 - (v) after notification, sent by certified mail at least 10 days prior to the first date of publication under Subsection (1)(b)(iv), to the owner of the manufactured home or mobile home, all lien holders of record, and any other person known by the assessor to have an interest in the manufactured home or mobile home, of the date, time, and place of the sale.
- (2) For seizing or selling personal property the assessor or treasurer, as the case may be, may charge in each case the actual and necessary expenses for travel and seizing, handling, keeping, selling, or caring for that property.
- (3) Upon payment of the price bid for any personal property sold under this section, the delivery of the property, with a bill of sale, vests title in the purchaser.
- (4) All sale proceeds in excess of taxes, or uniform fees and interest, penalties, and costs shall be returned to the owner of the personal property, and until claimed shall be deposited in the county treasury and made subject to the order of the owner, the owner's heirs, or assigns.
- (5) The unsold portion of any property may be left at the place of sale at the risk of the owner.
- (6) If there is no acceptable purchaser of the property, the property shall be declared the property of the county. The county executive may sell or rent any property held in the name of the county at any time after the sale upon terms determined by the county legislative body.

Amended by Chapter 388, 2009 General Session