

90 remainder.

91 (iii) If the bid accepted is for less than the entire parcel, the auditor shall note the fact,
92 with a description of the property covered by the bid, upon the tax sale record and the balance
93 of the parcel not affected by the bid shall be considered to have been redeemed by the owner.

94 (5) The county legislative body may decide that none of the bids are acceptable.

95 (6) Once the county auditor has [~~closed the sale of a particular parcel of property as a~~
96 ~~result of accepting~~] accepted a bid on the parcel, the successful bidder or purchaser of the
97 property may not unilaterally rescind the bid. The county legislative body, after acceptance of
98 a bid, may enforce the terms of the bid by obtaining a legal judgment against the purchaser in
99 the amount of the bid, plus interest and attorneys' fees.

100 (7) A county auditor may not close a sale under this section before the expiration of the
101 time period prescribed by Section 59-2-1346 for redeeming property.

102 [~~(7)~~] (8) Any sale funds ~~H→~~ [~~which~~] that ~~←H~~ are in excess of the amount required to
102a satisfy the

103 delinquent taxes, penalties, interest, and administrative costs of the delinquent property shall be
104 treated as unclaimed property under Title 67, Chapter 4a, Unclaimed Property Act ~~H→~~ , and
104a transferred to the Division of Unclaimed Property after the time period described in
104b Section 67-4a-210 ←H .

105 [~~(8)~~] (9) All money received upon the sale of property made under this section shall be
106 paid into the county treasury, and the treasurer shall settle with the taxing entities as provided
107 in Section 59-2-1366.

108 [~~(9)~~] (10) (a) The county auditor shall, after acceptance by the county governing body,
109 and in the name of the county, execute deeds conveying in fee simple all property sold at the
110 public sale to the purchaser and attest this with the auditor's seal. Deeds issued by the county
111 auditor under this section shall recite the following:

112 (i) the total amount of all the delinquent taxes, penalties, interest, and administrative
113 costs which were paid in for the execution and delivery of the deed;

114 (ii) the year for which the property was assessed, the year the property became
115 delinquent, and the year the property was subject to tax sale;

116 (iii) a full description of the property; and

117 (iv) the name of the grantee.

118 (b) When the deed is executed and delivered by the auditor, it shall be prima facie
119 evidence of the regularity of all proceedings subsequent to the date the taxes initially became
120 delinquent and of the conveyance of the property to the grantee in fee simple.