PROPERTY TAX SALES REVISIONS
2013 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Earl D. Tanner
Senate Sponsor:
LONG TITLE
General Description:
This bill amends provisions addressing the redemption of property from a tax sale.
Highlighted Provisions:
This bill:
 extends the time period for redeeming property from a tax sale;
 provides that a county auditor may not take certain actions before the expiration of
the time period for redeeming property; $\hat{\mathbf{H}} \rightarrow [\mathbf{and}]$
addresses the disposition of sale funds that are in excess of the amount required to
satisfy delinquent taxes, penalties, interest, and administrative costs; and ←Ĥ
 makes technical and conforming changes.
Money Appropriated in this Bill:
None
Other Special Clauses:
This bill takes effect on January 1, 2014.
Utah Code Sections Affected:
AMENDS:
59-2-1346, as last amended by Laws of Utah 1995, Chapter 181
59-2-1351.1, as last amended by Laws of Utah 2000, Chapter 75
59-2-1351.3 , as last amended by Laws of Utah 2000, Chapter 75



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Section 1. Section **59-2-1346** is amended to read:

remainder.

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- (iii) If the bid accepted is for less than the entire parcel, the auditor shall note the fact, with a description of the property covered by the bid, upon the tax sale record and the balance of the parcel not affected by the bid shall be considered to have been redeemed by the owner.
 - (5) The county legislative body may decide that none of the bids are acceptable.
- (6) Once the county auditor has [closed the sale of a particular parcel of property as a result of accepting] accepted a bid on the parcel, the successful bidder or purchaser of the property may not unilaterally rescind the bid. The county legislative body, after acceptance of a bid, may enforce the terms of the bid by obtaining a legal judgment against the purchaser in the amount of the bid, plus interest and attorneys' fees.
- (7) A county auditor may not close a sale under this section before the expiration of the time period prescribed by Section 59-2-1346 for redeeming property.
- 102 [(7)] (8) Any sale funds $\hat{\mathbf{H}} \rightarrow [\mathbf{which}]$ that $\leftarrow \hat{\mathbf{H}}$ are in excess of the amount required to satisfy the
- delinquent taxes, penalties, interest, and administrative costs of the delinquent property shall be treated as unclaimed property under Title 67, Chapter 4a, Unclaimed Property Act $\hat{\mathbf{H}} \rightarrow \underline{\mathbf{,}}$ and
- 104a <u>transferred to the Division of Unclaimed Property after the time period described in</u> 104b <u>Section 67-4a-210</u> ←Ĥ .
 - [(8)] (9) All money received upon the sale of property made under this section shall be paid into the county treasury, and the treasurer shall settle with the taxing entities as provided in Section 59-2-1366.
 - [(9)] (10) (a) The county auditor shall, after acceptance by the county governing body, and in the name of the county, execute deeds conveying in fee simple all property sold at the public sale to the purchaser and attest this with the auditor's seal. Deeds issued by the county auditor under this section shall recite the following:
 - (i) the total amount of all the delinquent taxes, penalties, interest, and administrative costs which were paid in for the execution and delivery of the deed;
 - (ii) the year for which the property was assessed, the year the property became delinquent, and the year the property was subject to tax sale;
 - (iii) a full description of the property; and
 - (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.