

Effective 5/10/2016

11-42-502.1 Enforcement of an assessment lien -- Post-May 10, 2016, procedure.

- (1)
 - (a) Except as provided in Subsection (1)(b), the provisions of this section apply to any property that is:
 - (i) located within the boundaries of an assessment area; and
 - (ii) the subject of a foreclosure procedure initiated on or after May 10, 2016, for an assessment or an installment of an assessment that is not paid when due.
 - (b) The provisions of this chapter do not apply to property described in Subsection 11-42-502(1)(b).
- (2) 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:
 - (a) in the manner provided in Title 59, Chapter 2, Part 13, Collection of Taxes, for the sale of property for delinquent general property taxes;
 - (b) by judicial foreclosure; or
 - (c) in the manner described in Title 57, Chapter 1, Conveyances, if:
 - (i) the property is in a voluntary assessment area; and
 - (ii) the owner of record of the property at the time the local entity initiates the process to sell the property in accordance with Title 57, Chapter 1, Conveyances, executed a property owner's consent form described in Subsection 11-42-202(1)(l) that includes a provision described in Subsection 11-42-202(1)(l)(iv).
- (3) Except as otherwise provided in this chapter, each tax sale under Subsection (2)(a) 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.
- (4)
 - (a) The redemption of property that is the subject of a tax sale under Subsection (2)(a) is governed by Title 59, Chapter 2, Part 13, Collection of Taxes.
 - (b) The redemption of property that is the subject of a judicial foreclosure proceeding under Subsection (2)(b) is governed by Title 78B, Chapter 6, Part 9, Mortgage Foreclosure.
 - (c) The redemption of property that is the subject of a foreclosure proceeding under Subsection (2)(c) is governed by Title 57, Chapter 1, Conveyances.
- (5)
 - (a) The remedies described 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 described in this part does not deprive the local entity of any other available remedy or means of collecting the assessment or enforcing the assessment lien.

Enacted by Chapter 85, 2016 General Session