

Effective 1/1/2026

59-2-1343 Tax sale listing.

- (1)
- (a) If any property is not redeemed by March 15 following the lapse of four years from the date when any item in Subsection (1)(b) became delinquent, the county treasurer shall immediately file a listing with the county auditor of all properties whose redemption period is expiring in the nearest forthcoming tax sale to pay all outstanding property taxes and tax notice charges.
 - (b) Except as provided in Subsection (1)(c), a delinquency of any of the following triggers the tax sale process described in Subsection (1)(a):
 - (i) property tax; or
 - (ii) a tax notice charge.
 - (c) A property tax or a tax notice charge that is deferred in accordance with Section 59-2a-801 is delinquent only if full payment of the property tax and any tax notice charges is not made before the end of the five-year deferral period.
- (2) The listing is known as the "tax sale listing."

Amended by Chapter 172, 2025 General Session