

Effective 5/8/2018

59-2-1351.1 Tax sale -- Combining certain parcels -- Acceptable bids -- Deeds.

- (1)
 - (a) At the time specified in the notice the auditor shall:
 - (i) attend at the place appointed, offer for sale, and sell all real property for which an acceptable bid is made; and
 - (ii) refuse to offer a parcel of real property for sale if the description of the real property is so defective as to convey no title.
 - (b) The auditor may post at the place of sale a copy of the published list of real property to be offered and cry the sale by reference to the list rather than crying each parcel separately.
- (2)
 - (a) The tax commission shall establish, by rule, minimum procedural standards applicable to tax sales.
 - (b) For matters not addressed by commission rules, the county legislative body, upon recommendation by the county auditor, shall establish procedures, by ordinance, for the sale of the delinquent property that best protect the financial interest of the delinquent property owner and meet the needs of local governments to collect delinquent property taxes and tax notice charges due.
- (3) The county governing body may authorize the auditor to combine for sale two or more contiguous parcels owned by the same party when:
 - (a) the parcels are a single economic or functional unit;
 - (b) the combined sale will best protect the financial interests of the delinquent property owner; and
 - (c) separate sales will reduce the economic value of the unit.
- (4) The governing body may accept any of the following bids:
 - (a) the highest bid amount for the entire parcel of property, however, a bid may not be accepted for an amount which is insufficient to pay the taxes, tax notice charges, penalties, interest, and administrative costs; or
 - (b) a bid in an amount sufficient to pay the taxes, tax notice charges, penalties, interest, and administrative costs, for less than the entire parcel.
 - (i) The bid which shall be accepted shall be the bid of the bidder who will pay in cash the full amount of the taxes, tax notice charges, penalties, interest, and administrative costs for the smallest portion of the entire parcel.
 - (ii) The county auditor at the tax sale or the county legislative body following the tax sale shall reject a bid to purchase a strip of property around the entire perimeter of the parcel, or a bid to purchase a strip of the parcel which would prevent access to the remainder of the parcel by the redemptive owner or otherwise unreasonably diminish the value of that remainder.
 - (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)
 - (a) Once the county auditor has closed the sale of a particular parcel of property as a result of accepting a bid on the parcel, the successful bidder or purchaser of the property may not unilaterally rescind the bid.
 - (b) 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 attorney's fees.

- (7) Any sale funds which are in excess of the amount required to satisfy the delinquent taxes, tax notice charges, penalties, interest, and administrative costs of the delinquent property shall be treated as unclaimed property under Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.
- (8) 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 and tax notice charge entities as provided in Section 59-2-1366.
- (9)
- (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.
- (b) Deeds issued by the county auditor under this section shall recite the following:
- (i) the total amount of all the delinquent taxes, tax notice charges, 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 or a tax notice charge was listed, 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.
- (c) When the deed is executed and delivered by the auditor, it shall be prima facie evidence of the regularity of all proceedings subsequent to the date the taxes or tax notice charges initially became delinquent and of the conveyance of the property to the grantee in fee simple.
- (d) The deed issued by the county auditor under this section shall be recorded by the county recorder.
- (e) The fee for the recording shall be included in the administrative costs of the sale.
- (f) The deed shall be substantially in the following form:

TAX DEED

____ County, a body corporate and politic of the state of Utah, grantor, hereby conveys to
____, grantee, of ____ the following described real estate in ____ County, Utah:

(Here describe the property conveyed)

This conveyance is made in consideration of payment by the grantee of \$____,
representing the total amount owing for delinquent taxes, delinquent tax notice charges,
penalties, interest, and administrative costs constituting a charge against the real property for
nonpayment of general taxes assessed against it for the years ____ through ____ in the sum
of \$____.

Dated _____(month\day\year).
(Auditor's Seal)

County _____
By _____
County Auditor

Amended by Chapter 197, 2018 General Session