

**LOCAL TAX SALES AMENDMENTS**

2021 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Craig Hall**

Senate Sponsor: Ronald M. Winterton

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**LONG TITLE**

**General Description:**

This bill modifies the requirements for holding a tax sale of real property.

**Highlighted Provisions:**

This bill:

- ▶ provides the circumstances under which a county auditor may conduct a tax sale of real property electronically;
- ▶ updates the location information for the tax sale in the notice requirement; and
- ▶ makes technical changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**59-2-1351**, as last amended by Laws of Utah 2018, Chapter 197

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **59-2-1351** is amended to read:

**59-2-1351. Sales by county -- Notice of tax sale -- Entries on record.**

(1) (a) Upon receiving the tax sale listing from the county treasurer, the county auditor



28 shall select a date for the tax sale for all real property:

29 (i) on which a tax or tax notice charge delinquency exists;

30 (ii) that was not previously redeemed; and

31 (iii) upon which the period of redemption is expiring in the nearest tax sale.

32 (b) The county auditor shall conduct the tax sale [~~shall be conducted~~] in May or June of  
33 the current year.

34 (c) The tax sale may occur:

35 (i) at the front door of the county courthouse in the county where the real property is  
36 located; or

37 (ii) through an electronic process if:

38 (A) the tax sale occurs in the same format as a tax sale would occur at the front door of  
39 the county courthouse except that participation is through an electronic means;

40 (B) members of the public are able to observe and participate, including making bids  
41 and payment arrangements, in the tax sale; and

42 (C) the county auditor includes information about how the public may access the tax  
43 sale through the electronic process with the description of the place of the tax sale in the notice  
44 provided in accordance with Subsections (2) and (3).

45 (2) [~~Notice~~] The county auditor shall provide notice of the tax sale [~~shall be provided~~]  
46 as follows:

47 (a) [~~sent~~] send by certified and first class mail to the last-known recorded owner, the  
48 occupant of any improved property, and all other interests of record, as of the preceding March  
49 15, at [~~their~~] the last-known [~~address~~] addresses; and

50 (b) [~~published~~] publish:

51 (i) four times in a newspaper published and having general circulation in the county,  
52 once in each of four successive weeks immediately preceding the date of sale; and

53 (ii) in accordance with Section 45-1-101 for four weeks immediately preceding the  
54 date of sale; and

55 (c) if no newspaper is published in the county, [~~posted~~] post in five public places in the  
56 county, as determined by the auditor, at least 25 but no more than 30 days [~~prior to~~] before the  
57 date of sale.

58 (3) The notice shall be in substantially the following form:

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NOTICE OF TAX SALE

Notice is hereby given that on \_\_\_\_\_(month\day\year), at \_\_ o'clock \_\_. m., at  
[~~the front door of the county courthouse in \_\_\_\_\_ County, Utah~~] [the physical or electronic  
address of the tax sale], I will offer for sale at public auction and sell to the highest bidder for  
cash, under the provisions of Section 59-2-1351.1, the following described real property  
located in the county and now delinquent and subject to tax sale. A bid for less than the total  
amount of taxes, tax notice charges, interest, penalty, and administrative costs which are a  
charge upon the real estate will not be accepted.

(Here describe the real estate)

IN WITNESS WHEREOF I have hereunto set my hand and official seal on  
\_\_\_\_\_(month\day\year).

\_\_\_\_\_  
County Auditor  
\_\_\_\_\_  
County

- (4) (a) The notice sent by certified mail in accordance with Subsection (2)(a) shall  
include:  
(i) the name and last-known address of the last-known recorded owner of the property  
to be sold;  
(ii) the parcel, serial, or account number of the delinquent property; and  
(iii) the legal description of the delinquent property.  
(b) The notice published in a newspaper in accordance with Subsection (2)(b) shall  
include:  
(i) the name and last-known address of the last-known recorded owner of each parcel  
of property to be sold; and  
(ii) the street address or the parcel, serial, or account number of the delinquent parcels.