

**TAX SALE NOTICE AMENDMENTS**

2022 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Douglas R. Welton**

Senate Sponsor: Michael K. McKell

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**LONG TITLE**

**General Description:**

This bill modifies provisions related to a notice of a tax sale.

**Highlighted Provisions:**

This bill:

- ▶ as an alternative to certified mail, allows a county auditor to send a notice of a tax sale by any delivery service that includes tracking and delivery confirmation.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**59-2-1351**, as last amended by Laws of Utah 2021, Chapter 386

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

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

(ii) that was not previously redeemed; and

- 29 (iii) upon which the period of redemption is expiring in the nearest tax sale.
- 30 (b) The county auditor shall conduct the tax sale in May or June of the current year.
- 31 (c) The tax sale may occur:
- 32 (i) at the front door of the county courthouse in the county where the real property is
- 33 located; or
- 34 (ii) through an electronic process if:
- 35 (A) the tax sale occurs in the same format as a tax sale would occur at the front door of
- 36 the county courthouse except that participation is through an electronic means;
- 37 (B) members of the public are able to observe and participate, including making bids
- 38 and payment arrangements, in the tax sale; and
- 39 (C) the county auditor includes information about how the public may access the tax
- 40 sale through the electronic process with the description of the place of the tax sale in the notice
- 41 provided in accordance with Subsections (2) and (3).
- 42 (2) The county auditor shall provide notice of the tax sale as follows:
- 43 (a) send by certified and first class mail, or by first class mail and another shipping
- 44 service that includes tracking and delivery confirmation, to the last-known recorded owner, the
- 45 occupant of any improved property, and all other interests of record, as of the preceding March
- 46 15, at the last-known addresses; and
- 47 (b) publish:
- 48 (i) four times in a newspaper published and having general circulation in the county,
- 49 once in each of four successive weeks immediately preceding the date of sale; and
- 50 (ii) in accordance with Section 45-1-101 for four weeks immediately preceding the
- 51 date of sale; and
- 52 (c) if no newspaper is published in the county, post in five public places in the county,
- 53 as determined by the auditor, at least 25 but no more than 30 days before the date of sale.
- 54 (3) The notice shall be in substantially the following form:

55 NOTICE OF TAX SALE

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

62 (Here describe the real estate)

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

65 \_\_\_\_\_  
 66 County Auditor  
 67 \_\_\_\_\_  
 68 County

69 (4) (a) The notice sent [~~by certified mail~~] in accordance with Subsection (2)(a) shall  
 70 include:

- 71 (i) the name and last-known address of the last-known recorded owner of the property
- 72 to be sold;
- 73 (ii) the parcel, serial, or account number of the delinquent property; and
- 74 (iii) the legal description of the delinquent property.

75 (b) The notice published in a newspaper in accordance with Subsection (2)(b) shall  
 76 include:

- 77 (i) the name and last-known address of the last-known recorded owner of each parcel
- 78 of property to be sold; and
- 79 (ii) the street address or the parcel, serial, or account number of the delinquent parcels.

80 **Section 2. Effective date.**

81 If approved by two-thirds of all the members elected to each house, this bill takes effect  
 82 upon approval by the governor, or the day following the constitutional time limit of Utah

83 Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto,  
84 the date of veto override.