

TAX SALE NOTICE AMENDMENTS

2022 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Douglas R. Welton

Senate Sponsor: _____

LONG TITLE

General Description:

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

Highlighted Provisions:

This bill:

▶ 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:

None

Utah Code Sections Affected:

AMENDS:

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

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;



- 28 (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 another shipping service that includes
- 44 tracking and delivery confirmation, to the last-known recorded owner, the occupant of any
- 45 improved property, and all other interests of record, as of the preceding March 15, at the
- 46 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.