

57 ~~[(3)]~~ (2) The county auditor shall provide notice of the tax sale by sending notice by
58 certified and first class mail, or by first class mail and another shipping service that includes
59 tracking and delivery confirmation, to the last known address of each of the following persons:

- 60 (a) the last known recorded owner;
- 61 (b) the occupant of any improved property; and
- 62 (c) other interests of record as of the preceding March 15.

63 (3) In addition to the mailing requirements described in Subsection (2):

64 (a) a county auditor in a county of the first class shall provide notice by:

65 (i) publishing notice on the county auditor's website, or if the county auditor does not
66 have a separate website from the county, on the county's website, at least four weeks before the
67 date of sale; and

68 (ii) advertising the date of the tax sale and the web address for the notice described in
69 Subsection (3)(a)(i) in a newspaper published and having general circulation in the county at
70 least four weeks before the date of the sale ~~It~~ → **[the following information]** ← ~~It~~ ; or

71 (b) a county auditor in a county of the second, third, fourth, fifth, or sixth class shall
72 provide notice by:

73 (i) (A) publishing notice four times in a newspaper published and having general
74 circulation in the county, once in each of the four successive weeks immediately preceding the
75 date of sale; or

76 (B) if no newspaper is published in the county, posting in five public places in the
77 county, as determined by the county auditor, at least 25 but no more than 30 days before the
78 date of sale; and

79 (ii) publishing notice in accordance with Section 45-1-101 for four weeks immediately
80 preceding the date of sale.

81 (4) The notice shall be in substantially the following form:

82 NOTICE OF TAX SALE

83 Notice is hereby given that on _____(month\day\year), at ___ o'clock __. m., at
84 [the physical or electronic address of the tax sale], I will offer for sale at public auction and sell
85 to the highest bidder for cash, under the provisions of Section 59-2-1351.1, the following
86 described real property located in the county and now delinquent and subject to tax sale. A bid
87 for less than the total amount of taxes, tax notice charges, interest, penalty, and administrative