

**Senator Keith Grover** proposes the following substitute bill:

**NOTICE OF TAX SALE REQUIREMENTS**

2023 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Keith Grover**

House Sponsor: Tyler Clancy

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**LONG TITLE**

**General Description:**

This bill modifies the notice requirements for a tax sale.

**Highlighted Provisions:**

This bill:

- ▶ makes changes to how a county auditor in a county of the first class provides notice of a tax sale;
- ▶ allows a county auditor in a county of the first class to provide notice of a tax sale by publishing notice on the county auditor's or county's website; and
- ▶ makes technical and conforming changes.

**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 2022, Chapter 15

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



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

27 **59-2-1351. Sales by county -- Notice of tax sale -- Entries on record.**

28 (1) (a) Upon receiving the tax sale listing from the county treasurer, the county auditor  
29 shall select a date for the tax sale for all real property:

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

31 (ii) that was not previously redeemed; and

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

33 (b) The county auditor shall conduct the tax sale in May or June of 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) The county auditor shall provide notice of the tax sale as follows:]~~

46 ~~[(a) send by certified and first class mail, or by first class mail and another shipping  
47 service that includes tracking and delivery confirmation, 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 the last-known addresses; and]~~

50 ~~[(b) 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, post in five public places in the county,  
56 as determined by the auditor, at least 25 but no more than 30 days before the date of sale.]~~

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 ~~to~~ **[the following information]** ~~to~~ ; 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

88 costs which are a charge upon the real estate will not be accepted.

89 (Here describe the real estate)

90 IN WITNESS WHEREOF I have hereunto set my hand and official seal on

91 \_\_\_\_\_(month\day\year).

92 \_\_\_\_\_  
93 County Auditor

94 \_\_\_\_\_  
95 County

96 [~~(4)~~] (5) (a) The notice sent in accordance with Subsection [~~(2)~~(a)] (2) shall include:

97 (i) the name and [~~last-known~~] last known address of the [~~last-known~~] last known  
98 recorded owner of the property to be sold;

99 (ii) the parcel, serial, or account number of the delinquent property; and

100 (iii) the legal description of the delinquent property.

101 (b) The notice published [~~in a newspaper in accordance with Subsection (2)(b) shall~~  
102 ~~include:~~] in accordance with Subsection (3)(a) or (b) shall include:

103 (i) the name and [~~last-known~~] last known address of the [~~last-known~~] last known  
104 recorded owner of each parcel of property to be sold; and

105 (ii) the street address or the parcel, serial, or account number of the delinquent parcels.

106 Section 2. **Effective date.**

107 If approved by two-thirds of all the members elected to each house, this bill takes effect  
108 upon approval by the governor, or the day following the constitutional time limit of Utah  
109 Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto,  
110 the date of veto override.