

NOTICE OF TAX SALE REQUIREMENTS

2023 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Keith Grover

House Sponsor: _____

LONG TITLE

General Description:

This bill modifies the notice requirements for a tax sale.

Highlighted Provisions:

This bill:

- ▶ removes the requirement that the county auditor provide notice of a tax sale by publication in a newspaper;
- ▶ requires that the county auditor provide notice of a tax sale by publication on the Utah Public Notice 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

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.



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:

58 (a) sending notice by certified and first class mail, or by first class mail and another

59 shipping service that includes tracking and delivery confirmation, to the last known address of
60 each of the following persons:

- 61 (i) the last known recorded owner;
- 62 (ii) the occupant of any improved property; and
- 63 (iii) all other interests of record as of the preceding March 15;
- 64 (b) publishing notice on the Utah Public Notice Website created under Section
65 63A-16-601 for at least four weeks immediately preceding the date of sale; and
- 66 (c) posting notice in five public places in the county, as determined by the county
67 auditor, at least 25 but no more than 30 days before the date of sale.

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

69 NOTICE OF TAX SALE

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

76 (Here describe the real estate)

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

79 _____
80 County Auditor

81 _____
82 County

83 (4) (a) The notice sent in accordance with Subsection (2)(a) shall include:

- 84 (i) the name and [~~last-known~~] last known address of the [~~last-known~~] last known
85 recorded owner of the property to be sold;
- 86 (ii) the parcel, serial, or account number of the delinquent property; and
- 87 (iii) the legal description of the delinquent property.

88 (b) The notice published [~~in a newspaper in~~] on the Utah Public Notice Website in
89 accordance with Subsection (2)(b) shall include:

90 (i) the name and last-known address of the last-known recorded owner of each parcel
91 of property to be sold; and

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

93 Section 2. **Effective date.**

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