

SB0115S01 compared with SB0115

~~{deleted text}~~ shows text that was in SB0115 but was deleted in SB0115S01.

inserted text shows text that was not in SB0115 but was inserted into SB0115S01.

DISCLAIMER: This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

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: _____

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}~~ 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 ~~{publication in a newspaper;~~

- ▶ ~~requires that;~~ publishing notice on the county ~~{auditor provide notice of a tax sale by publication on the Utah Public Notice Website}~~ auditor's or county's website; and

- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

SB0115S01 compared with SB0115

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.

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

(b) The county auditor shall conduct the tax sale in May or June of the current year.

(c) The tax sale may occur:

(i) at the front door of the county courthouse in the county where the real property is located; or

(ii) through an electronic process if:

(A) the tax sale occurs in the same format as a tax sale would occur at the front door of the county courthouse except that participation is through an electronic means;

(B) members of the public are able to observe and participate, including making bids and payment arrangements, in the tax sale; and

(C) the county auditor includes information about how the public may access the tax sale through the electronic process with the description of the place of the tax sale in the notice provided in accordance with Subsections (2) and (3).

~~[(2) The county auditor shall provide notice of the tax sale as follows:]~~

~~[(a) send by certified and first class mail, or by first class mail and another shipping service that includes tracking and delivery confirmation, to the last-known recorded owner, the occupant of any improved property, and all other interests of record, as of the preceding March~~

SB0115S01 compared with SB0115

~~15, at the last-known addresses; and]~~

~~[(b) publish:]~~

~~[(i) four times in a newspaper published and having general circulation in the county, once in each of four successive weeks immediately preceding the date of sale; and]~~

~~[(ii) in accordance with Section 45-1-101 for four weeks immediately preceding the date of sale; and]~~

~~[(c) if no newspaper is published in the county, post in five public places in the county, as determined by the auditor, at least 25 but no more than 30 days before the date of sale.]~~

~~[(3)] (2) The county auditor shall provide notice of the tax sale by:~~

~~(a) sending notice by certified and first class mail, or by first class mail and another shipping service that includes tracking and delivery confirmation, to the last known address of each of the following persons:~~

~~(i)a the last known recorded owner;~~

~~(ii)b the occupant of any improved property; and~~

~~(iii)c all other interests of record as of the preceding March 15;~~

~~(b);~~

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

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

~~(i) publishing notice on the Utah Public Notice Website created under Section 63A-16-601 for at least four} county auditor's website, or if the county auditor does not have a separate website from the county, on the county's website, at least four weeks before the date of sale; and~~

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

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

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

~~(c)B if no newspaper is published in the county, posting notice} in five public~~

SB0115S01 compared with SB0115

places in the county, as determined by the county auditor, at least 25 but no more than 30 days before the date of sale; and

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

~~(3)4~~ The notice shall be in substantially the following form:

NOTICE OF TAX SALE

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

(Here describe the real estate)

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

County Auditor

County

~~(4)1(5)~~ (a) The notice sent in accordance with Subsection ~~[(2)(a)]~~ (2) shall include:

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

(b) The notice published ~~[in a newspaper in]~~ on the Utah Public Notice Website in accordance with Subsection ~~(2)(b)~~ shall include: in accordance with Subsection (3)(a) or (b) shall include:

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

Section 2. **Effective date.**

SB0115S01 compared with SB0115

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