

# **Procedures for Final Tax Sale**

## **Emery County, State of Utah**

The Board of County Commissioners of Emery County, pursuant to Section 59-2-1351.1 and Utah Admin. Rules R884-26P-55, hereby establishes by rule these procedures for the sale of delinquent property, having determined that they best protect the financial interest of the owner(s) of such property and meet the needs of local governments to collect delinquent property taxes. These rules and procedures are intended to supplement those established by State Law, set forth in Chapter 2, Title 59, Utah Code Annotated, and shall govern in cases where the provisions of said statute permit.

### **METHOD OF SALE**

The Board of County Commissioners of Emery County has determined the following method of sale best meets the objectives of protecting the financial interests of the delinquent property owners and collecting delinquent property taxes due:

The parcel will be sold to the bidder with the highest bid amount for the entire parcel of property. However, a bid may not be accepted for an amount which is insufficient to pay the taxes, penalties, interest and administrative costs. Any amount received in excess of the taxes due to all local governments and any administrative costs by the County shall be treated as surplus property and paid to the State Treasurer.

### **EMERY COUNTY TAX SALE RULES**

1. **REDEMPTION & COSTS**: The period to redeem property shall end the day preceding the tax sale, prior to the closing of the books at the Treasurer's Office at 5 p.m. as the sale will commence at 9 a.m. the following day. Payment of the delinquent property tax together with all taxes subsequently assessed, all interest, penalty and costs which need to be paid by March 15, otherwise, the redemption payment shall include an additional \$400.00 as administrative costs.
2. **ENTIRE PARCEL SOLD**: No less than the entire parcel of property shall be sold.
3. **BIDS NOT RESCINDABLE**: No bid, once accepted, may be withdrawn except with the consent of the Auditor (or other person conducting the sale). After the Auditor has proceeded to other properties or the general sale has been concluded, all bids accepted by Auditor are irrevocable, and the County may enforce the terms thereof by obtaining a judgment against the purchaser in the amount of the bid, plus interest and attorney's fees, or by whatever means, such as foreclosure, as are permitted by law.
4. **FORM AND TIME OF PAYMENT**: The properties listed will be sold for **cash or cashier's check** and must be presented at the office of the Emery County Treasurer at or before 12:00 p.m. on the day of the sale.
5. **REGISTRATION**: Each bidder shall pre-register prior to bidding and be given a number for bidding purposes. In the registration, each bidder shall properly and clearly identify correct information and address for

use in issuance of deeds.

6. **NO GUARANTEES:** This tax deed will not guarantee a clear title. Emery County offers no warranties, assertions, legal opinions, or advice regarding the property. Emery County makes no representations as to the title conveyed, nor as to the purchaser's right of possession of the property. Additionally the County makes no warranties or representations as to whether the property is buildable, or developable, nor does the County make any representations regarding whether or not if the parcel complies with applicable zoning or land use regulations. Emery County does not warrant or represent that any property purchased during tax sale is habitable or in any particular condition. The County makes no warranties or representations regarding the accuracy of the assessment of the property or the accuracy of the description of the real estate or improvements thereon.
7. The final bid number announced by the Clerk/Auditor is the official sale, and the registered name and address will be the name that will go on the deed.
8. All bids shall be considered conditional, whether or not the bid is contested, until reviewed and accepted by the Board of County Commissioners, acting at a regularly scheduled meeting. The County Commissioners may reject any and all bids on the grounds that none are acceptable. Bids may not be withdrawn unilaterally by the successful bidders(s). The County Commission may enforce the terms of the bid by obtaining a legal judgment against the successful bidder in the amount of the bid, plus interest and attorney's fees.
9. The County Commission reserves the right to reject any and all bids.
10. Upon any final bid being rejected, the next previous acceptable bid may be accepted and the property sold to such bidder.
11. A fee in the amount of \$300 will be assessed for "administrative cost" per parcel.
12. Any person wishing to contest any action taken in connection with the Emery County Tax Sale must present such protest to the Emery County Commission, in writing, within ten (10) days of the sale.
13. Property may be redeemed on behalf of the record owner by an person at any time prior to the tax sale, by paying all delinquent taxes, interest, penalties, and administrative costs that have accrued on the property to the Emery County Treasurer. Redemption must be paid by cash or certified funds. The period to redeem property shall end the day preceding the tax sale, prior to the closing of the books at the Treasurer's Office at 5 p.m. (MST), as the tax sale will commence at 9 a.m. the following day.

State law requires payments on delinquencies be applied first to the interest and administrative costs accrued on the delinquencies for the last year included in the delinquent account at the time of payment, then payment is applied to the penalty charged for the last year included. After, payments are applied in the same manner to the delinquent year prior to the last year included on the tax sale, payment going towards the most recent year of interest, penalties, and delinquent taxes until paid in full.

A parcel will not be withdrawn from the tax sale unless the year of delinquent taxes triggering the inclusion of the parcel on the tax sale list, with its corresponding penalties and interest are

paid in full.

14. Any property listed may be subject to a roll-back tax under the provisions of "THE FARMLAND ASSESSMENT ACT" Utah Code Section 59-2-501 through 59-2-515.
15. Parcels subject to bankruptcy shall be withdrawn from the sale.
16. Properties not purchased at the tax sale shall be struck off to the County by the Clerk/Auditor, becoming property of Emery County, subject to approval and acceptance of the Board of County Commissioners. If a successful bidder fails to tender payment as required, the property may, at the discretion of the Board of County Commissioners, be struck off to the County. Properties struck off to the County may only be sold for fair market value, not the amount of the tax arrearage, the excess sale proceeds being treated according to the State law and unclaimed property requirements.
17. No absentee or collusive bidding shall be permitted.
18. No person or party who has a conflict of interest shall be permitted to bid. Emery County employee(s) or official(s) may bid on a parcel, subject to these rules.
19. The County Clerk/Auditor or Board of Commissioners shall withdraw a parcel from the tax sale, due to the discovery of irregular or erroneous assessment, deficient legal description, or may withdraw a parcel if withdrawal is in the best interest of the County. If the County Clerk/Auditor withdraws a parcel based on it being in the best interest of the County, the Clerk/Auditor must issue a written finding as to the reason for withdrawal, which then must be approved by the Board of County Commissioners, pursuant to State law.
20. The County Clerk/Auditor shall disclose the properties withdrawn from the tax sale, for reasons other than redemption, at the regularly convened meeting of the Board of Commissioners, preceding the tax sale and the meeting after the tax sale.
21. The Board of County Commissioners may reject acceptance of property stricken off to the County by the County Clerk/Auditor.
22. There shall be no preference given to any bidder.
23. Property taxes for the current year are not included in the tax sale, as they are not considered delinquent at the time of the tax sale.