

**Representative Douglas R. Welton** proposes the following substitute bill:

**TAX SALE NOTICE AMENDMENTS**

2022 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Douglas R. Welton**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill modifies provisions related to a notice of a tax sale.

**Highlighted Provisions:**

This bill:

▶ as an alternative to certified mail, allows a county auditor to send a notice of a tax sale by any delivery service that includes tracking and delivery confirmation.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**59-2-1351**, as last amended by Laws of Utah 2021, Chapter 386

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*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



26 shall select a date for the tax sale for all real property:

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

28 (ii) that was not previously redeemed; and

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

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

31 (c) The tax sale may occur:

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

34 (ii) through an electronic process if:

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

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

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

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

43 (a) send by certified and first class mail, or by first class mail and another shipping  
44 service that includes tracking and delivery confirmation, to the last-known recorded owner, the  
45 occupant of any improved property, and all other interests of record, as of the preceding March  
46 15, at the last-known addresses; and

47 (b) publish:

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

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

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

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

55 NOTICE OF TAX SALE

56 Notice is hereby given that on \_\_\_\_\_(month\day\year), at \_\_\_ o'clock \_\_. m., at

57 [the physical or electronic address of the tax sale], I will offer for sale at public auction and sell  
58 to the highest bidder for cash, under the provisions of Section 59-2-1351.1, the following  
59 described real property located in the county and now delinquent and subject to tax sale. A bid  
60 for less than the total amount of taxes, tax notice charges, interest, penalty, and administrative  
61 costs which are a charge upon the real estate will not be accepted.

62 (Here describe the real estate)

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

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

65 \_\_\_\_\_  
66 County Auditor

67 \_\_\_\_\_  
68 County

69 (4) (a) The notice sent [~~by certified mail~~] in accordance with Subsection (2)(a) shall  
70 include:

71 (i) the name and last-known address of the last-known recorded owner of the property  
72 to be sold;

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

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

75 (b) The notice published in a newspaper in accordance with Subsection (2)(b) shall  
76 include:

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

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