

Resolution 05-03

A RESOLUTION ESTABLISHING METHOD, RULES, AND PROCEDURES FOR THE 2005 TAX SALE AND ALLOCATING ADMINISTRATIVE COSTS TO DELINQUENT PROPERTIES.

WHEREAS the Daggett County Commission is charged under Utah Law with determination of the method of sale of delinquent properties for delinquent taxes; and

WHEREAS, the attached "**METHOD OF SALE**" AND "**DAGGETT COUNTY TAX SALE RULES**" appear to facilitate the objectives of protecting the financial interest of the delinquent owner while meeting the county's need to collect delinquent taxes due; and

WHEREAS, the tax sale creates costs of administration including advertising, recording, noticing, offering, mailing, etc;

NOW THEREFORE, BE IT RESOLVED THAT THE ATTACHED **PUBLIC NOTICE, METHOD OF SALE, AND DAGGETT COUNTY TAX SALE RULES**, are hereby adopted to govern the Daggett County 2005 Tax Sale, and be it further resolved that a fee in the amount of 5% of the total amount of taxes, penalty and interest be assessed for "administrative costs" with a minimum of \$150.00 per parcel, and be it further resolved said fee be added to the taxes, penalties and interest outstanding on each delinquent property to cover a proportional share of the costs of such administration.

Adopted this 18th day of April 2005

Attest:

Dikey M. Kee
County Clerk



DAGGETT COUNTY COMMISSION

Chad L. Reed
Chad L. Reed, Chairman

Craig W. Collett
Craig W. Collett

Stewart Leith
Stewart Leith

TAX SALE RULES

PUBLIC NOTICE

Notice is hereby given that on the 19th day May, 2005 at 10:00 A.M. in the commission chambers at the Daggett County Courthouse, Daggett County Auditor, RaNae Wilde, will offer for sale at public auction and sell to the highest bidder for CASH pursuant to the provisions of Section 59-2-1351 Utah Code, the following described real property located in said County and now delinquent and subject to tax sale. A bid for less than the total amount of taxes, interest, penalty and administrative costs which are a charge upon the real estate will not be accepted. **NO PERSONAL CHECKS WILL BE ACCEPTED IN PAYMENT OF BID.**

METHOD OF SALE

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

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 due the County shall be treated as surplus property and paid the State Treasurer.

DAGGETT COUNTY TAX SALE RULES

1. The County Auditor will state that amount of taxes, penalties, interest and administrative costs on the parcel being offered for sale, which is the amount at which the bidding will begin and the lowest acceptable bid.
2. Upon receipt of a bid sufficient to pay taxes, penalties, interest and administrative costs on the parcel, higher bids shall be solicited. The bid received in the highest dollar amount, when no higher bids are tendered upon request by the Auditor, shall be the bid accepted (If such bid is otherwise acceptable under these rules).
3. Only cash or certified funds will be accepted in payment for property. Payment shall be made to the County Treasurer immediately after the sale.
4. One deed; and only one deed, will be issued to the successful bidder on each parcel sold.

5. The bidder first recognized by the County Auditor will be the first bid recorded. As in any auction, the bid recognized is the one in effect at the time.
6. Loud whispering, yelling or talking, other than bids must be avoided so that accurate records may be kept of the proceedings of the sale.
7. All bids shall be considered conditional, whether or not the bid is contested, until reviewed.
8. Once the County Auditor has closed the sale of a particular parcel of property as a result of accepting a bid on a parcel, the successful bidder or purchaser of the property may not unilaterally rescind the bid. The county legislative body, after acceptance of a bid, may enforce the terms of the bid by obtaining a legal judgment against the purchaser in the amount of the bid, plus interest and attorney's fees.
9. A fee in the amount of 5% of the total amount of taxes, penalties and interest be assessed for "administrative costs" with a minimum of \$150.00 per parcel.
10. Any person wishing to contest any action taken in connection with the tax sale must present such protest to the Daggett County Commission, in writing, within ten (10) days of the sale.
11. The period to redeem property at the beginning of the Tax Sale shall end on May 19, 2005, at 10:00 A.M.
12. Any property listed may be subject to roll-back tax under the provisions of "THE FARMLAND ASSESSMENT ACT" Utah Code Section 59-2-501 thru 59-2-515.
13. The County Auditor may combine for sale two or more contiguous parcels owned by the same party when:
 - a) the parcels are a single economic or functional unit;
 - b) the combined sale will best protect the financial interest of the delinquent property owner; and
 - c) separate sales will reduce the economic value of the unit.
14. The County Commission may reject any and all bids of the grounds that none are acceptable.