

## RESOLUTION NO. 15-11

### A RESOLUTION ESTABLISHING METHOD, RULES, AND PROCEDURES FOR THE 2014 TAX SALE AND ALLOCATING ADMINISTRATIVE COSTS TO DELINQUENT PROPERTIES.

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

**WHEREAS** the following "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 following PUBLIC NOTICE, METHOD OF SALE, and DAGGETT COUNTY TAX SALE RULES, are hereby adopted to govern the Daggett County Tax Sale.

### PUBLIC NOTICE

Notice is hereby given that on the 28<sup>th</sup> day of May, 2015 at 10:00 a.m. in the commission chambers of the Daggett County Courthouse, 95 North 1<sup>st</sup> West, Manila, Daggett County, Utah, the Daggett County Auditor/Recorder, Keri Pallesen, will offer for sale at public auction and sell to the highest bidder for CASH OR CERTIFIED FUNDS 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 said 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 shall be accepted; however, a bid may not be accepted for an amount that 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 pursuant to Utah State Law.

## DAGGETT COUNTY TAX SALE RULES

1. Daggett County prohibits collusive bidding. "Collusive bidding" is any type of arrangement, agreement, or practice between two (2) or more parties that in any way alters the bidding that results in an unfair advantage or disadvantage to a party, a bidder or Daggett County. Anyone participating in collusive bidding may, at the discretion of the Auditor/Recorder, subject to appeal to the legislative body, be banned from bidding at the present and future sales not to exceed five (5) years.
2. Any person or persons who would be in a position of conflict of interest shall not be permitted to bid for any tax sale properties.
3. A bidder shall pre-register prior to bidding and be given a number for bidding purposes. Bidder shall properly and clearly identify correct information and address for use in issuance of deeds in the registration.
4. A fee in the amount of five percent (5%) of the total amount of taxes, penalties and interest will be assessed for "administrative costs" with a minimum of \$200.00 per parcel. Said fee shall be added to the taxes, penalties and interest outstanding on each delinquent property to cover a proportional share of the costs of such administration.
5. The period to redeem property prior to the closing of the books and the beginning of the tax sale shall end on May 27, 2015, at 5:00 p.m.
6. The County Auditor/Recorder shall withdraw from the tax sale any properties that have been redeemed prior to the closing of the books on May 27, 2015, at 5:00 p.m.
7. As a courtesy, the tax sale listing will be posted on our website at [www.daggettcountry.org](http://www.daggettcountry.org). If a payment comes in at 5:00 p.m. the day before the sale, it will be posted the following morning on the website.
8. If the County Auditor/Recorder discovers before the tax sale that because of an irregular or erroneous act or assessment, legal description or amount due, said property should not be sold, the County Auditor/Recorder shall not sell the property, and the county legislative body shall cause the tax records to reflect the correction in the following year.
9. If the County Auditor/Recorder, subject to approval by the county legislative body, issues a written finding that it is in the best interest of the public to withdraw a property from the tax sale, the County Auditor/Recorder shall withdraw the property from the sale.
10. So that accurate records may be kept of the proceedings of the sale, loud whispering, yelling or talking, other than bids, is not allowed.
11. The County Auditor/Recorder shall state the amount of taxes, penalties, interest, and administrative costs on the parcel being offered for sale, which shall be the lowest acceptable bid at which bidding will begin.
12. The bidder first recognized by the County Auditor/Recorder shall be the first bid recorded, etc. As in any auction, the bid recognized is the one in effect at the time.
13. Upon receipt of a bid sufficient to pay taxes, penalties, interest and administrative costs on the parcel, higher bids shall be solicited in no less than fifty dollar (\$50.00) increments. The last bid received in the highest dollar amount, when the County Auditor/Recorder calls "sold", shall be the bid accepted (if such bid is otherwise acceptable under these rules).
14. The final bid number announced by the County Auditor/Recorder is the official sale, and the previously registered name and address will be the name that will go on the deed.
15. Once the County Auditor/Recorder has offered for sale all properties on the tax sale list, all remaining properties that did not receive a bid shall be struck and become property of Daggett County.
16. Once the County Auditor/Recorder 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.

17. Only cash or certified funds will be accepted in payment for property. Payment shall be made to the County Treasurer on or before twenty-four (24) hours after the sale ends. If paying with certified funds, two (2) separate checks need to be presented to the County Treasurer. One payment is for the amount of the administrative costs associated with the property and the second payment is for the amount due in taxes, penalties and interest.
18. If the successful bidder does not make proper payment to the County Treasurer within twenty-four (24) hours after the sale ends, the next highest bidder shall be offered the opportunity to purchase the property for the amount of his/her bid, and so on, until a successful bidder is found, or until the minimum acceptable bid is reached. Original successful bidders who fail to pay for the property bid upon shall be liable as set forth in paragraph 17 above and UCA 59-2-1351.1 (6) and, in addition, shall be required to post a \$500 (five hundred dollar) bond prior to being allowed to bid in future sales.
19. One (1) deed, and only one (1) deed, will be issued to the successful bidder on each parcel sold.
20. Any person wishing to contest any action taken in connection with the tax sale must present such protest to the Daggett County Commissioners, in writing, within ten (10) days of the sale.
21. 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 after the above said ten (10) day protest waiting period. Once the tax sale has been reviewed by the Board of County Commission, said sale shall be ratified.
22. Upon ratification of the tax sale, the County Auditor/Recorder shall prepare the tax deeds, record said deeds, and mail to property owners.
29. Any property listed may be subject to a rollback tax under the provisions of "THE FARMLAND ASSESSMENT ACT", Utah Code Section 59-2-501 thru 59-2-515.

Passed and Adopted this 28<sup>th</sup> day of April, 2015 by the Board of County Commissioners.

### THE BOARD OF DAGGETT COUNTY COMMISSIONERS

  
\_\_\_\_\_  
Karen Perry, Chairman

Attest:

  
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Clyde Slaugh, Member

  
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Sue Olorenshaw  
County Clerk/Treasurer

  
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Jack Lytle, Member

