

# 2023 TERMS OF TAX SALE

Notice is hereby given that on the 25<sup>th</sup> day of May, 2023 at 10:00 a.m. in the Commission Chambers of the Uintah County Courthouse, with a physical address at 147 East Main, Vernal, Uintah County, Utah, the Uintah County Clerk-Auditor, Michael W. Wilkins, will offer for sale at public auction and sell to the highest bidder properties located in Uintah County and now delinquent and subject to tax sale.

The Board of County Commissioners of Uintah County has determined the following method of sale and rules best meet the objectives of protecting the financial interest of the delinquent property owner and collecting delinquent property taxes due. Please review and familiarize yourself with the following rules as each one will be strictly enforced.

## UINTAH COUNTY TAX SALE RULES:

1. In accordance with Utah Law 59-2-1351, on March 15<sup>th</sup> of the current year, the Uintah County Clerk-Auditor sets aside or certifies for tax sale properties which have unpaid property taxes for the proceeding five years.
2. Properties certified for tax sale are advertised in a paper of general circulation for four (4) weeks prior to the sale date.
3. Although the sale date is usually held during the 4<sup>th</sup> week of May of the current year, the tax sale may occur anytime in May or June.
4. All proceeds from the sale of properties go to pay off delinquent property taxes. State Law requires payments on delinquencies to 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. When all interest and administrative costs for the last year are paid, payment is next applied to the penalty charged on the delinquency for the last year included in the delinquent account. After payment of all interest, administrative costs, and penalties for the last year, payment is next applied to the delinquent tax, certification, or attachment for the last year included in the delinquent account. After payment of all delinquencies for the last year included in the delinquent account, payments are applied to the next preceding year in the same sequence described above. As a general practice payments may be first applied to certifications and attachments before any payment is applied to a tax delinquency. If there are multiple categories of delinquencies and one category will trigger certification for tax sale, while others will not trigger certification, the category triggering certification may be paid first.
5. Parcels in bankruptcy are not subject to tax sale or to any collection process except as permitted by federal bankruptcy law.
6. Properties certified for sale may only be redeemed by paying the delinquent property taxes in the Treasurer's office.
7. Any person having a legal interest in the property, or legal representative of an individual with a legal property interest, with a Power of Attorney may redeem tax sale property.
8. All properties at tax sale may be redeemed up to the time scheduled for the tax sale to begin. No redemption may occur once the tax sale is called by the Uintah County Clerk-Auditor.
9. Properties not purchased at the tax sale shall become the property of Uintah County. If a bid amount is accepted yet the bidder does not make payment in accordance with Tax Sale Rule 25, the property shall become the property of Uintah County. Properties struck off to the County may only be sold for fair market value, not the amount of the tax arrearages.

10. Tax sale shall be conducted through a bid process.
11. The bid process is designed to collect the delinquent taxes while protecting as much value as possible to the record fee owner.
12. Any party wishing to bid on property offered for sale must register in advance prior to the offering of any bid amount. Each registered bidder shall be given a number, which number shall be for bidding purposes only. Each bidder shall provide true and correct information concerning identity, including the bidder's current and valid address. This information shall be used for the issuance of deeds.
13. No absentee bidding shall be permitted.
14. Uintah County prohibits collusive bidding which has been interpreted to mean any agreement or understanding between two or more parties that in any way alters the bids the parties would otherwise offer absent the agreement or understanding.
15. No person or party who has a conflict of interest shall be permitted to bid for the tax sale property.
16. A person or party who has a duty to pay taxes may not strengthen title to the property by purchase at a tax sale.
17. The Uintah County Clerk-Auditor shall state the total amount of taxes, penalties, interest, and administrative costs on the parcel being offered for sale, which amount shall be the amount at which bidding shall begin and the lowest possible bid amount that can be made.
18. No bid will be accepted for less than the total accrued taxes, interests, penalties, costs and all accrued assessments and charges that have been certified as a lien against the property.
19. All bids must be clearly understandable and must be reducible to technically correct metes and bounds legal description.
20. The bidder first recognized by the County Clerk-Auditor, as in any auction, will be the first bid recognized and recorded.
21. Upon receipt of a bid amount sufficient to pay taxes, penalties, interest and administrative costs on the parcel, higher bids shall be solicited in no less than one hundred dollar (\$100) increments.
22. The bid received in the highest dollar amount, when no higher bid amounts are tendered upon request of the County Clerk-Auditor, shall be the bid accepted, if such bid is otherwise acceptable under these rules.
23. Once the Clerk-Auditor has closed the sale of a particular piece of property, as result of accepting a bid, the successful bidder or purchaser of the parcel may not unilaterally rescind the bid. Uintah County, after acceptance of a bid, 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.
24. Bidding may be halted at the discretion of the County Clerk-Auditor.
25. Payment in full must be tendered immediately after declaration as an accepted bidder. All bids accepted shall be paid in full, without exception, to the Uintah County Treasurer's Office no later than 3:00 p.m. the day of the tax sale.
26. The successful bidder shall tender payment by cash, cashier's check, or money order only. If payment is made by cashier's check or money order, payment must be made by two separate checks or money orders. One check or money order shall be in the amount of the taxes, penalties, and interest. The other shall be in the amount of the Auditor's fee and any additional bid amount.
27. All bids are accepted conditionally and require the acceptance by the Uintah County Board of Commissioners.
28. Subsequent to the sale, and acting at a regularly scheduled meeting after a ten (10) day protest period, the Uintah County Board of Commissioners shall review said sale and either ratify or reject it.
29. The Uintah County Commission may reject any and all bids on the grounds that none are acceptable.
30. Tax Sales shall follow a policy of Caveat Emptor; the purchaser bids at their own risk.
31. Uintah County offers no warranties, assertions, legal opinions, or advice regarding the property. Uintah 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 Uintah County make any representations regarding whether or if the parcel complies with applicable zoning regulations. Uintah 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.

32. Uintah County accepts no responsibility for verbal statements or representations made by Uintah County personnel regarding neither a bid, nor any assumption or conclusions reached by a prospective bidder as a result of such verbal communications. No verbal communications shall supersede these rules and specifications.
33. Any person wishing to contest any action taken in connection with the tax sale must present such protest, in writing, to the Uintah County Board of Commissioners, within ten (10) days of the sale.
34. 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 Commissioners said sale shall be ratified.
35. All properties sold at tax sale will be conveyed by tax deed. A tax deed IS NOT a warranty deed.
36. Upon ratification of the tax sale, the County Clerk-Auditor shall prepare a tax deed for each parcel sold, and deliver such documents to the Uintah County Recorder.
37. Upon receipt of the tax sale deed, the County Recorder shall record said deed and return them to the County Clerk-Auditor.
38. Any property listed may be subject to a rollback tax under the provisions of “the Farmland Assessment Act” as found in Utah Code Section 59-2-501, *et seq.*
39. Property taxes for the current year are not included in the tax sale. Current year property taxes shall be due November 30<sup>th</sup>, the same year as the tax sale.