

ORDINANCE NO. 2015-3-1

AN ORDINANCE ESTABLISHING POLICIES AND PROCEDURES  
FOR CONDUCTING TAX SALES

WHEREAS, Sevier County is required to conduct annual tax sales to collect delinquent taxes; and

WHEREAS, a uniform procedure and written policies will facilitate the sales;

BE IT HEREBY ORDAINED BY THE BOARD OF SEVIER COUNTY COMMISSIONERS that:

SECTION 1: An ordinance establishing method, rules, and procedures for the annual Tax Sale.

1.1. Purpose

In order to facilitate the sale of the properties certified for the annual real property tax sale and to provide for a consistency of procedure. When, pursuant to Utah Code Annotated, Title 59, the County Auditor conducts the annual real property tax sale, the sale shall be conducted in accordance with the provisions of state law and this ordinance.

1.2. Redemption Rights

Property may be redeemed on behalf of the record owner by any person at any time prior to the beginning of the Tax Sale. Only Cash or Certified funds will be accepted in payment.

1.3. Bidder Registration Procedures

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.

1.4. Prohibition of Collusive Bidding

Collusive bidding is prohibited. Collusive bidding is defined as any agreement or understanding reached by two (2) or more parties that changes the bids the parties would otherwise offer absent the agreement or understanding. The County Clerk/Auditor and/or the Board of County Commissioners have the right to reject any bid deemed collusive.

1.5. Conflict of Interest Prohibitions

Any person or persons who would be in a position which is a conflict of interest shall not be permitted to bid for any tax sale properties.

#### 1.6. Criteria for Accepting or Rejecting Bids

The Clerk/Auditor 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. The bidder first recognized by the County Clerk/Auditor shall be the first bid recorded, etc. As in any auction, the bid recognized is the one in effect at the time. The County Clerk/Auditor may specify bidding increments. The last bid received in the highest dollar amount, when the County Clerk/Auditor calls 'sold', shall be the bid accepted if such bid is otherwise acceptable under these rules. Once the County Clerk/Auditor has closed the sale of a particular parcel of property as a result of accepting a bid on the parcel, the successful bidder or purchaser of the property may not unilaterally rescind the bid. The Board of County Commissioners, after the acceptance of the 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.

#### 1.7. Criteria for granting bidder preference

There shall be no preference given to any bidder.

#### 1.8. Criteria for striking properties to the County

Once the County Clerk/Auditor has offered for sale all properties on the tax sale list, all remaining properties that did not receive a bid shall be struck off and become property of Sevier County. The County Clerk/Auditor shall publicly declare substantially as follows: "All property here offered for sale which has not been struck off to a private purchaser is hereby struck off and sold to the County of Sevier, and I hereby declare the fee simple title of the property to be vested in the County."

#### 1.9. Payment methods and Procedures.

Only cash or certified funds will be accepted in payment for property. Payment shall be made to the County Clerk/Auditor by 3:00 p.m. on the day of the sale. No personal checks shall be accepted.

#### 1.10. Contesting bids.

Any person wishing to contest any action taken in conjunction with the annual real property tax sale must file a written protest with the Board of County Commissioners of Sevier County within ten (10) days after the date of the annual real property tax sale. The Board of County Commissioners will not grant hearings for purposes of contesting a bid or sale, but will instead render a decision based upon all information following a review of submissions. The Board may award the property to one of the bidders, reject all bids and order it re-offered for sale, or, upon a finding that it is in the best public interest, withdraw the property from the sale.

#### 1.11. Sale Ratification.

All bids accepted by the County Clerk/Auditor at the annual real property tax sale shall be submitted to the Board of County Commissioners for ratification. Any bid not ratified shall be deemed rejected and the bid amount paid shall be refunded to the bidder. Upon ratification of the tax sale, the County Clerk/Auditor shall prepare the tax deeds using the name and address as written on the bidder form, and deliver said deeds to the County Recorder. (The fee for recording shall be included in the administrative costs of the sale.) One deed, and only one deed, will be issued to the successful bidder on each parcel sold.

1.12. Disclaimers by the County with respect to Sale procedures and Actions.

Properties sold during the annual real property tax sale shall be conveyed by Tax Deed. This form of deed is not a warranty deed. The County makes no representations as to the title conveyed, nor as to the purchaser's right of possession of the property. Similarly, 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 the property complies with applicable zoning regulations. The County does not warrant or represent that any property purchased during the Tax Sale is habitable or in any particular condition. The County also 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.

1.13. Miscellaneous Procedures.

a. 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.

b. The County Clerk/Auditor shall have the right and authority to remove any parcel of property from the annual real property tax sale for any reason at any time before or during the sale. Disclosure will be made of all properties withdrawn from the sale for reasons other than redemption during a regular County Commission meeting.

c. Loud whispering, yelling or talking, other than bids, is not allowed so that accurate records may be kept of the proceedings of the sale.

d. All individuals and entities participating in the annual real property tax sale shall be subject to the Sevier County tax sale procedures enumerated herein, together with all additional instructions delivered by the Sevier County Clerk/Auditor at the time of the annual real property tax sale.

SECTION 2: REPEALER.

The provisions of this ordinance shall be cumulative to other ordinances not in conflict with it and shall not operate to repeal any such other ordinances.

SECTION 3: EFFECTIVE DATE.

This ordinance shall take effect and be enforced from and after its passage, publication and posting according to law, but not less than fifteen days after passage.


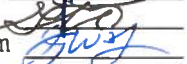

PASSED BY THE Sevier County Board of Commissioners on the 9<sup>th</sup> day of March, 2015.

  
CHAIRMAN  
Sevier County Board of  
County Commissioners

ATTEST:

  
SEVIER COUNTY CLERK

Voting History:

Commissioner Mason   
Commissioner Ogden   
Commissioner Topham 

APPROVED AS TO FORM:

  
SEVIER COUNTY ATTORNEY