

RESOLUTION NO 08-11

A RESOLUTION ESTABLISHING METHOD, RULES, AND PROCEDURES FOR THE 2008 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 "DUCHESNE 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 DUCHESNE COUNTY TAX SALE RULES, are hereby adopted to govern the Duchesne County Tax Sale.

PUBLIC NOTICE

Notice is hereby given that on the 22nd day of May, 2008 at 10:00 A.M. in the commission chambers of the Duchesne County Administration Building, 734 North Center, Duchesne City, Duchesne County, Utah, the Duchesne County Clerk-Auditor, Diane Freston, 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 Duchesne 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.

DUCHESNE COUNTY TAX SALE RULES

1. Duchesne County prohibits collusive bidding. "Collusive bidding" is any type of arrangement, agreement, or practice between two or more parties that in any way alters the bidding that results in an unfair advantage or disadvantage to a party, a bidder or Duchesne County. Anyone participating in collusive bidding may, at the discretion of the clerk-Auditor, subject to appeal to the legislative body, be banned from bidding at the present and future sales not to exceed five 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. In the registration, bidder shall properly and clearly identify correct information and address for use in issuance of deeds.
4. If the amount of taxes due are \$200.00 or more a fee in the amount of 8% of the total amount of taxes, penalty and interest will be assessed for "administrative costs" with a minimum of \$100.00 per parcel with additional fees of \$2.00 for preparation of the deed, and \$10.00 for the recording of the deed as per Utah Code 59-2-1351. 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. If the amount of taxes due are less than \$200.00 an administrative fee in the amount of \$50.00 per parcel, with additional fees of \$2.00 for preparation of the deed, and \$10.00 for the recording of the deed as per Utah Code 59-2-1351. 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.
6. The period to redeem property prior to the closing of the books and the beginning of the tax sale shall end on May 21, 2008 at 5:00 P.M.
7. The County Clerk-Auditor shall withdraw from the tax sale any properties that have been redeemed prior to the closing of the books on May 21, 2008, at 5:00 P.M.
8. As a courtesy the tax sale listing will be posted on our website at www.duchesnegov.net. If a payment comes in at 5pm the day before the sale, it will be posted the following morning on the website.
9. If the County Clerk-Auditor 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 Clerk-Auditor shall not sell the property, and the county legislative body shall cause the tax records to reflect the correction in the following year.
10. If the County Clerk-Auditor, 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 Clerk-Auditor shall withdraw the property from the sale.
11. Loud whispering, yelling or talking, other than bids, is not allowed so that accurate records may be

- kept of the proceedings of the sale.
12. The County 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 at the lowest acceptable bid.
 13. 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.
 14. 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 \$10.00 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).
 15. The final bid number announced by the County Clerk-Auditor is the official sale, and the previously registered name and address will be the name that will go on the deed.
 16. 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 and become property of Duchesne County.
 17. Once the County Clerk-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.
 18. Only cash or certified funds will be accepted in payment for property. Payment shall be made to the County Treasurer on or before two (2) hours after the sale ends on the day of the sale.
 19. If the successful bidder does not make proper payment to the County Treasurer prior to two (2) hours after the sale ends, the day of the sale, the next highest bidder shall be offered the opportunity to purchase the property for the amount of their 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.
 20. One deed, and only one deed, will be issued to the successful bidder on each parcel sold.
 21. Any person wishing to contest any action taken in connection with the tax sale must present such protest to the Duchesne County Commissioners, in writing, within ten (10) days of the sale.
 22. 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 (10) day protest waiting period. Once the tax sale has been reviewed by the Board of County Commission said sale shall be ratified.
 23. Upon ratification of the tax sale the County Clerk-Auditor shall prepare the tax deeds and deliver said deeds to the County Recorder.
 24. Upon receiving the tax deeds the County Recorder shall record all said deeds and mail to property owners.
 25. 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.

THE BOARD OF DUCHESNE COUNTY COMMISSIONERS

W.R. Harrison, Chairman

Attest:

Kent R. Peatross, Member

Diane Freston
County Clerk/Auditor

Kirk J. Wood, Member

Passed and Adopted this 24th day of March, 2008 By The Board Of County Commissioners.