

**TOOELE COUNTY
ORDINANCE 2021-24**

**AN ORDINANCE AMENDING CHAPTER 5, PROPERTY TAX
ADMINISTRATION, OF TITLE 2, TAXATION, OF THE TOOELE
COUNTY CODE**

WHEREAS, Tooele County has historically been governed by a Board of County Commissioners under the county commission form of government; and

WHEREAS, a majority of Tooele County voters who voted in the 2018 general election voted to change the form of Tooele County government from the county commission form of government to the council-manager form of government; and

WHEREAS, the change to the council-manager form of government occurred on January 1, 2021; and

WHEREAS, certain provisions of existing Title 2, Chapter 5 became obsolete on that same date; and

WHEREAS, Title 2, Chapter 5 does not currently contain procedures for online property tax sales; and

WHEREAS, the County Auditor desires to conduct some or all future property tax sales online;

NOW, THEREFORE, BE IT ORDAINED BY THE LEGISLATIVE BODY OF TOOELE COUNTY, UTAH AS FOLLOWS:

SECTION I – CHAPTER AMENDED. Chapter 5, *Property Tax Administration*, of Title 2, *Taxation*, is hereby amended to read as attached hereto, which attachment is, by this reference, made a part hereof.

SECTION II – REPEALER. Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION III – EFFECTIVE DATE. This ordinance shall become effective fifteen (15) days after its passage, provided it has been published, or at such publication date if more than fifteen (15) days after passage.

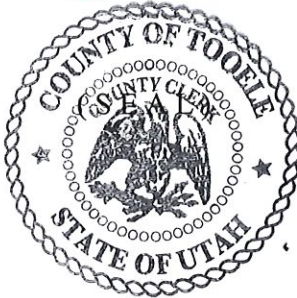
IN WITNESS WHEREOF the Tooele County Council, which is the legislative body of Tooele County, passed, approved and enacted this ordinance this 20th day of April, 2021.

ATTEST:

TOOELE COUNTY COUNCIL:

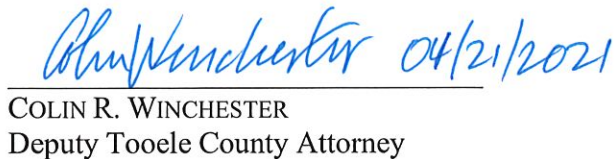

MARILYN K. GILLETTE, Clerk


TOM TRIPP, Chair



Council Member Hamner voted aye
Council Member Hoffmann voted aye
Council Member Thomas voted aye
Council Member Tripp voted aye
Council Member Wardle voted aye

APPROVED AS TO FORM:


COLIN R. WINCHESTER
Deputy Tooele County Attorney

TOOELE COUNTY CODE
TITLE 2
TAXATION

CHAPTER 5
PROPERTY TAX ADMINISTRATION

Section

2-5-1. Repealed.

2-5-2. Purpose.

2-5-3. Waiver of reduction of penalties.

2-5-4. Method of sale.

2-5-5. Real property tax sale rules.

2-5-1. Repealed.

2-5-2. Purpose.

The purpose of this chapter is to establish procedures governing the county's assessment and collection of property taxes.

2-5-3. Waiver or reduction of penalties.

A person who is required to pay a penalty pursuant to Utah Code Section 59-2-307 may petition the council for a waiver or reduction of such penalty. The council may, for good cause shown, waive or reduce the penalty.

2-5-4. Method of sale.

The method of sale that best protects the financial interest of the delinquent property owner and meets the needs of the county to collect delinquent property taxes and tax notice charges due is to accept the highest bid amount for the entire parcel of property. However, a bid will not be accepted for an amount which is insufficient to pay the taxes, penalties, interest and administrative costs.

2-5-5. Real property tax sale rules.

(1) Each parcel being offered for sale may be redeemed in the name of the owner of record until the time the tax sale is commenced.

(2) Elected officials and county employees involved in the administration of the sale, and their staffs, may not bid at the sale.

(3) At the beginning of the sale, the auditor may disclose those parcels withdrawn from the sale and the reasons for the withdrawals.

(4) The auditor will state the amount of taxes, penalties, interest and administrative costs due for each parcel being offered for sale, which is the amount at which bidding will begin and which is the lowest acceptable bid.

(5) (a) For in-person sales, each bidder shall register prior to bidding and be given a bidder identification number. The bidder shall write legibly and provide correct

information on the registration form. The successful bidder's name and address, as stated on the registration form, will be the name and address placed on the tax deed.

(b) For online sales, each bidder shall register online prior to bidding and shall provide correct information on the registration form. The successful bidder's name and address, as stated on the registration form, will be the name and address placed on the tax deed.

(6) Upon receipt of an acceptable bid, higher bids in increments of \$25 will be solicited. The highest bid received, when no higher bids are tendered, shall be accepted if it is otherwise acceptable under these rules.

(7) The bidder first recognized by the auditor will be the first bid recorded. The bid recognized is the one in effect at the time.

(8) The final bid recognized by the auditor is the successful bid.

(9) Collusive bidding is prohibited.

(10) Once the auditor has closed the sale of a particular parcel, the successful bidder may not unilaterally rescind the bid. The council, after acceptance of the successful 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.

(11) (a) For in-person sales, only cash or certified funds will be accepted as payment. Payment shall be made to the treasurer on or before 5:00 p.m. the day of the sale.

(b) For online sales, payment shall be submitted as specified in the registration materials.

(12) Only one tax deed will be issued to the successful bidder for each parcel sold.

(13) All bids shall be considered conditional until reviewed and accepted by the council. The council may decide that none of the bids are acceptable. If the council rejects a bid, the amount paid by the successful bidder will be refunded in full.

(14) Any person wishing to contest any action taken in connection with the tax sale must present such protest to the council in writing within ten days of the sale and file a copy of the protest with the auditor. The council will decide the protest prior to authorizing a tax deed for the affected parcel.

(15) All property sold at the tax sale is sold "as is." The county makes no warranty whatsoever respecting the quality of the title or the condition of the property or improvements. The county will convey title by tax deed. No title insurance will be provided.

(16) The county is not responsible for verbal statements or representations made by county personnel regarding the sale, nor any assumptions or conclusions reached by a prospective bidder as a result of such verbal communications.

(17) The auditor will record the tax deed in the office of the recorder following acceptance of the successful bid by the council.

(18) Any property not sold at the tax sale shall be stricken to the county.

(19) The auditor may prescribe other procedures as deemed necessary.

TOOELE COUNTY CODE
TITLE 2
TAXATION

CHAPTER 5
PROPERTY TAX ADMINISTRATION

Section

2-5-1. ~~Title. Repealed.~~

2-5-2. Purpose.

2-5-3. Waiver of reduction of penalties ~~for failure to file affidavit.~~

2-5-4. Method of sale.

2-5-5. Real property tax sale rules.

2-5-1. ~~Title. Repealed.~~

~~This chapter shall be known as the Property Tax Administration Ordinance of Tooele County, Utah.~~ (Ord. 96-14, 5/23/96)

2-5-2. Purpose.

~~This chapter is for the purpose of establishing procedures for the administration of the county's responsibility for the assessment and collection of property taxes. The purpose of this chapter is to establish procedures governing the county's assessment and collection of property taxes.~~ (Ord. 96-14, 5/23/96)

2-5-3. Waiver or reduction of penalties ~~for failure to file affidavit.~~

~~Persons who are~~ A person who is required to pay a penalty pursuant to Utah Code Section 59-2-307 ~~of the Utah Code for failure to file a required affidavit or for failure to appear and testify when requested by the assessor,~~ may petition the ~~board of county commissioners to obtain council for~~ a waiver or reduction of such ~~a~~ penalty. The ~~board shall consider such petitions at any regular commission meeting and council may,~~ for good cause shown, waive or reduce the penalty ~~imposed by Section 59-2-307 of the Utah Code.~~ (Ord. 96-14, 5/23/96)

2-5-4. Method of sale.

~~Pursuant to Utah Code Annotated 59-2-1351, the Tooele County Board of Commissioners has determined that the~~ The method of sale that best protects the financial interest of the delinquent property owner and meets the needs of the county to collect delinquent property taxes and tax notice charges due is to accept the highest bid amount for the entire parcel of property. However, a bid ~~may will~~ not be accepted for an amount which is insufficient to pay the taxes, penalties, interest and administrative costs. (Ord. 96-14, 5/23/96)

2-5-5. Real property tax sale rules.

(1) Each parcel being offered for sale may be redeemed in the name of the owner of record until the time the tax sale is commenced.

(2) ~~Anyone involved in conducting the sale is prohibited from bidding, including the county commissioners, auditor, treasurer and attorney and their staffs. Elected officials and county employees involved in the administration of the sale, and their staffs, may not bid at the sale.~~

(3) At the beginning of the sale, the ~~county~~ auditor ~~will~~ may disclose those parcels withdrawn from the sale and ~~upon request will disclose~~ the reasons for the withdrawals.

(4) The ~~county~~ auditor will state the amount of taxes, penalties, interest and administrative costs ~~on the due for each~~ parcel being offered for sale, which is the amount at which bidding will begin and which is the lowest acceptable bid.

(5) (a) ~~Each~~ For in-person sales, each bidder shall register prior to bidding and be given a bidder identification number. The bidder shall write legibly and provide correct information on the registration form. The successful bidder's name and address, as stated on the registration form, will be the name and address placed on the tax deed.

(b) For online sales, each bidder shall register online prior to bidding and shall provide correct information on the registration form. The successful bidder's name and address, as stated on the registration form, will be the name and address placed on the tax deed.

(6) Upon receipt of an acceptable bid, higher bids in increments of \$25 will be solicited. The highest bid received, when no higher bids are tendered, shall be accepted if it is otherwise acceptable under these rules.

(7) The bidder first recognized by the auditor will be the first bid recorded. The bid recognized is the one in effect at the time.

(8) The final bid recognized by the auditor is the successful bid.

(9) Collusive bidding is prohibited.

(10) Once the auditor has closed the sale of a particular parcel, the successful bidder may not unilaterally rescind the bid. The council, after acceptance of the successful 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.

(11) (a) For in-person sales, only cash or certified funds will be accepted as payment. Payment shall be made to the treasurer on or before 5:00 p.m. the day of the sale.

(b) For online sales, payment shall be submitted as specified in the registration materials.

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(13) All bids shall be considered conditional until reviewed and accepted by the council. The council may decide that none of the bids are acceptable. If the council rejects a bid, the amount paid by the successful bidder will be refunded in full.

(14) Any person wishing to contest any action taken in connection with the tax sale must present such protest to the council in writing within ten days of the sale and file a copy of the protest in the office of the county with the auditor. The ~~commission~~ council will decide the protest prior to authorizing a tax deed for the affected parcel.

(15) All property sold ~~by the county~~ at the tax sale is purchased by the buyer sold "as is." The county makes no warranty whatsoever respecting the quality of the title or the condition of the property and or improvements. The county will convey title by tax deed. No title insurance will be provided.

(16) ~~Tooele County~~ The county is not responsible for verbal statements or representations made by county personnel regarding ~~this bid the sale~~, nor any assumptions or conclusions reached

by a prospective bidder as a result of such verbal communications. ~~No verbal communication will supersede this section.~~

(17) The auditor will record the tax deed in the office of the ~~county~~-recorder following ~~approval by the board of county commission acceptance of the successful bid by the council.~~

(18) Any property not sold at the tax sale shall be stricken to the county.

(19) The ~~county~~-auditor, ~~in conjunction with the county attorney, the county recorder and the county treasurer,~~ may prescribe other ~~specific May Tax Sale~~ procedures as deemed necessary.
(Ord. 96-14, 5/23/96)