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Property Tax Sales

Timeline for Real Property Taxes

from: http://www.utahcounty.gov/Dept/Treas/TaxCalendar.asp

- **Jan 1** — All real property is assessed and liened as of this date.
- **Late July** — (approximately) - The Utah County Auditor mails Valuation Notices to the current owner of record. Opportunity to schedule appointment with Board of Equalization for value adjustments.
- **Aug.-Sep.** — Board of Equalization hearings are held.
- **October** — Property Tax Notices are mailed approx. 3rd week
- **Nov. 30** — REAL PROPERTY TAXES ARE DUE. (U.S. Post Office postmark is accepted, however an office postage meter is NOT considered a valid postmark for the November 30th deadline.)
- **Dec. 1-Jan. 31** — REAL PROPERTY TAXES ARE DUE. (U.S. Post Office postmark is accepted, however an office postage meter is NOT considered a valid postmark for the November 30th deadline.)

What are property tax sales?

Definition 1: *"A Tax Sale is* ***the public auction of any real property with taxes that have been delinquent*** *for four years from the final tax payment deadline (five years including by the date of the sale)."* from http://www.webercountyutah.gov/Clerk_Auditor/tax_sale.php

Definition 2: ***"****Any property not redeemed by March 15th following the lapse of four years from the date when the property became delinquent will be included in the Annual Delinquent Tax Sale held in May.* ***This sale allows the county to recapture taxes due on any parcel that is more than four years delinquent****."*
From http://www.utahcounty.gov/taxsale/FAQ.asp

How the Auction proceeds-Undivided Interest Bidding for Homes and other Improved Property:

"Improved parcels or parcels with homes or other buildings on them are sold for a percentage of the ownership share or Undivided Interest. The term "Undivided Interest" refers to the percentage of ownership the winning bidder will get in the complete or undivided parcel. Utah County does not subdivide parcels through the tax sale process. The bidding will start with an opening bid that includes taxes, penalties, interest, and the administrative cost of the sale for 100% of the undivided interest. ***As bidding continues, the percentage of ownership will be bid down****. The winner bidder will be final remaining bidder who, for the amount of taxes, penalties, interest and fees due, accepts the lowest percentage of ownership in the property. The remaining percentage of ownership not sold will be retained by the original owner."*

Tax Sale Information from Utah County: http://www.utahcounty.gov/taxsale/FAQ.asp

When will I get the deed to the property I bought at the Tax Sale?

"We will mail a Tax Deed to the new owner within thirty days after the sale is ratified by the County Commission."
From http://www.webercountyutah.gov/Clerk_Auditor/tax_sale.php

What form of payment is accepted? Is a financing plan available?

From Weber County

"The successful bidder on a parcel must pay the full amount to the Weber County Treasurer in cash or with bank certified funds. There is no financing available through Weber County.

If the amount of the sale is less than $2,000, the Treasurer may accept a personal check as a deposit at the time of the Tax Sale with the understanding that cash or bank certified funds for the entire amount of the sale will be paid to the County Treasurer by 5:00 p.m. on the day of the sale.

If the amount of the sale exceeds $2,000, the successful bidder must pay a non-refundable deposit of $1,000 cash or bank certified funds on the day of the sale, with the balance due and payable to the County Treasurer by 5:00 p.m. within five (5) business days from the day of the sale."

From: http://www.webercountyutah.gov/Clerk_Auditor/tax_sale.php

Property Tax Sale Cautions

From Utah County:

*"**What ownership rights are granted with a Tax Deed?** County Ordinance 21-5-14. Disclaimers by the County with respect to Sale Procedures and Actions. (a) **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. **Any bidder who wishes to understand exactly what will happen when a Tax Deed is issued by the county for a specific property must consult their own legal counsel** or title company. No employee or elected official of Utah County can provide any type of legal or non-legal advice related to the tax sale. Any information given by phone, mail, or email that conveys information beyond the scope of the procedures of the tax sale will be considered the unqualified personal opinion of the individual and does not officially represent the county's position."*

from: https://www.utahcounty.gov/Dept/auditor/taxadmin/taxsale/formsfaqs.html

From Weber County:

- *"Weber County makes no warranties or representations as to the title or other attributes of the property. If you purchase property, you do so at your own risk.*
- *For example, the County does not guarantee or represent:*
  1. *That the property will not be subject to later redemption by the IRS or other governmental agency;*
  2. *That the property is not involved in current litigation or won't be involved in future litigation;*
  3. *That the property is suitable for habitation, building, or development;*
  4. *That the property complies with zoning laws;*
  5. *That the assessment or description of the property is accurate; or*
  6. *Anything else. You buy at your own risk.*

It is extremely important for each bidder to research the property. The addresses listed on the tax sale list are the property owner's mailing address and not necessarily the property address. The below links are provided for help in researching parcels."

From: http://www.webercountyutah.gov/Clerk_Auditor/tax_sale.php

Notice Requirements Jordan v. Jensen, 2017

- Unless the County gives proper notice to interested parties, the tax sale does not cut off lien holder rights.
- Title insurance underwriters require a quiet title action after a tax sale.
- A summary of Jordan v. Jensen can be found here: https://www.cbclaw.com/Newsletters/Going-Once-Twice-Sold-Maybe-Getting-Title-To-Property-From-A-Tax-Sale-In-Utah-May-2017.shtml