

TOOELE COUNTY TAX SALE RULES

METHOD OF SALE

Pursuant to Utah Code Annotated 59-2-1351, the Tooele County Board of Commissioners has determined that 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 due is to accept the highest bid amount for the entire parcel of property. However, a bid may not be accepted for an amount which is insufficient to pay the taxes, penalties, interest and administrative costs.

TAX SALE RULES

1. Each parcel being offered for sale may be redeemed in the name of the record owner 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.
3. At the beginning of the sale, the county auditor will disclose those parcels withdrawn from the sale and upon request will disclose the reason for the withdrawal.
4. The county auditor will state the amount of taxes, penalties, interest and administrative costs on the parcel being offered for sale, which is the amount at which bidding will begin and which is the lowest acceptable bid.
5. 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.
6. Upon receipt of an acceptable bid, higher bids in increments of \$25.00 will be solicited. The highest bid received, when no higher bids are tendered upon request by the auditor, shall be the bid accepted, if such bid is otherwise acceptable under these rules.

7. The bidder first recognized by the county auditor will be the first bid recorded. The bid recognized is the one in effect at the time.
8. The final bid number announced by the auditor is the official sale. The registered name and address will be the name and address that will go with the deed.
9. Collusive bidding is prohibited. "Collusive bidding" means any agreement or understanding reached by two or more parties that in any way alters the bids the parties would otherwise offer absent the agreement or understanding.
10. Once the county 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 may not unilaterally rescind the bid. The county commission 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 fee.
11. Only cash or certified fund will be accepted in payment for property. Payment shall be made to the county treasurer on or before 5:00 p.m. the day of the sale.
12. Only one deed will be issued to the successful bidder on each parcel sold.
13. 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. The county commission may decide that none of the bids are acceptable.
14. Any person wishing to contest any action taken in connection with the tax sale must present such protest to the Tooele County Commission in writing within ten days of the sale. Such person shall concurrently file a copy of the protest in the office of the county auditor. The commission will decide the protest prior to authorizing a tax deed for the affected property.
15. All property sold by the county at the tax sale is purchased by the buyer "as is." The county makes no warranty whatsoever respecting the

condition of the property and improvements. The county will convey title by tax deed. No title insurance will be provided.

16. Tooele County is not responsible for verbal statements or representations made by county personnel regarding this bid, nor any assumptions or conclusions reached by a prospective bidder as a result of such verbal communication. 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 commissioners.
18. Any property not sold at the tax sale shall be stricken to the county.
19. The county auditor, in conjunction with county attorney, the county recorder and the county treasurer, may prescribe other specific May Tax Sale procedures as deemed necessary.