



2023 Summit County Tax Sale Rules

1. **The Summit County 2023 Tax Sale will be hosted online by Public Surplus. The link to the Summit County Auction is:** <https://www.publicsurplus.com/sms/summitcore.ut/list/current?orgid=973661>

2. Method of Sale: Pursuant to U.C.A. § 59-2-1351.1 the Summit County Council has determined that the following method of sale best meets the objectives of: (1) protecting the financial interests of the delinquent property tax owner, and (2) facilitating the collection of delinquent taxes due:

Acceptance of the highest bid for the entire parcel of property

A bid will not be accepted for an amount which is insufficient to pay the outstanding taxes, penalties, interest and administrative costs of the sale. Any amount received in excess of the total amount due will be treated as surplus property and forwarded to the office of the Utah State Treasurer.

3. Parcels are sold "as-is." No warranty or guarantee of ability to obtain title insurance is offered, nor will be offered. A tax deed does not guarantee that title insurance may be obtained. Buyers are advised to conduct due-diligence prior to bidding on any parcel.
4. One deed, and only one deed, will be issued to the successful bidder(s) for each parcel sold. **Deeds will be issued once the Summit County Council has accepted the results of the Tax Sale.**
5. All sales shall be considered conditional regardless of any contestation until reviewed and accepted by the Summit County Council at a regularly scheduled public meeting.
6. The Summit County Council may reject any and/or all bids if it is determined that any/all bids are not acceptable.
7. A fee in the amount sufficient to cover all administrative costs of the tax sale is assessed for each parcel.
8. Any individual wishing to contest any action taken with regards to the tax sale must present such protest in writing to the Summit County Council, no later than ten (10) days after the conclusion of the sale.
9. The period for a delinquent taxpayer to redeem property ends at 10:00 a.m. MDT on the date of the tax sale. U.C.A § 59-2-1346.

10. Any parcel offered for sale may be subject to a roll-back tax under the provisions of "The Farmlands Assessment Act of 1969." U.C.A. § 59-2-501 - § 59-2-515.

Cindy Keyes
Summit County Auditor