



2021 Summit County Tax Sale Rules

BIDDERS – PLEASE ARRIVE THIRTY MINUTES PRIOR TO THE SALE FOR REGISTRATION

1. **All persons in attendance at the sale shall comply with any applicable state and local health orders, maintain social distancing and wear a face mask during the duration of the sale.**
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. The Auditor's office does not maintain an "Excess Funds" list.

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. The County Auditor will state the total amount due (taxes, penalties, interest and administrative costs) on the parcel being offered for sale. Bidding will begin at the stated number and is the lowest acceptable bid.
5. Upon receipt of a bid sufficient to pay the total amount due (including taxes, penalties, interest and administrative costs), higher bids will be solicited. The highest bid tendered when no higher bids are offered upon request by the County Auditor, shall be the accepted bid.
6. Payment(s) for the sold parcels must be received in U.S. Dollars only and paid to the Summit County Treasurer on or before 5:00 p.m. MDT on the day of the sale.
7. Once the County Auditor has declared a parcel sold, the successful bidder will not be permitted to unilaterally rescind their bid. The Summit County Council may enforce the terms of the sale via legal action up to and including obtaining a legal judgement against the bidder for the amount of the bid including additional interest and attorney fees.

8. 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 ratified the results of the Tax Sale.
9. The bidder first recognized by the Summit County Auditor will be the first bid recorded. Subsequent bids will be recorded as noted. The bid currently recognized is the one in effect.
10. The final bid announced by the Summit County Auditor constitutes the sale price of the parcel. Once the parcel is declared as sold, the successful bidder will then state their name and address for the public record.
11. 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.
12. The Summit County Council may reject any and/or all bids if it is determined that any/all bids are not acceptable.
13. A fee in the amount sufficient to cover all administrative costs of the tax sale is assessed for each parcel.
14. 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.
15. 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.
16. 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.

Michael Howard
Summit County Auditor