

Summit County Tax Sale Rules

1. Method of sale: Pursuant to U.C.A., 59-2-1351.1 The County Council of Summit County has determined the following method of sale best meets the objectives of protecting the financial interests of the delinquent property owner and of collecting delinquent taxes due:
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 and administrative costs of the sale. Any amount received in excess of the above stated items shall be treated as surplus property and paid to the State Treasurer.
2. The County does not attach any guarantee, to the properties in the sale, for any reason. A tax deed does not guarantee that title insurance may be obtained
3. The County Auditor will state the amount of taxes, penalties, interest and administrative costs on the parcel being offered for sale, which will be the amount at which bidding will begin and the lowest acceptable bid.
4. Upon receipt of a bid sufficient to pay taxes, penalties, interest and administrative costs on the parcel, higher bids will be solicited. The bid received in the highest dollar amount, when no higher bids are tendered upon request by the Auditor, shall be the bid accepted.
5. Payment will be made to the County Treasurer on or before 5:00 p.m. the day of the sale.
6. Once the auditor has closed the sale on a particular parcel the successful bidder will not be permitted to unilaterally rescind their bid. The county governing body 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 fees.
7. One deed, and only one deed, will be issued to the successful bidder on each parcel sold, once the county legislative body has accepted the bids.

8. The bidder first recognized by the County Auditor will be the first bid recorded, etc. As in any auction, the bid recognized is the one in effect at the time.
9. The final bid announced by the Auditor is the official sale, and that bidder, must at the time, give his/her name and address.
10. All bids shall be considered conditional, whether or not the bid is contested, until reviewed and accepted by the County Council, acting at a regularly scheduled meeting.
11. The County Council may reject any bids on the grounds that none are acceptable.
12. A fee in the amount sufficient to cover all administrative costs of the tax sale is assessed for each parcel.
13. Any person wishing to contest any action taken in connection with the Tax Sale must present such protest to the Summit County Council, in writing, within ten (10) days of the sale.
14. The period to redeem property pursuant to U.C.A., 59-2-1346 shall end at 10:00 a.m. the day of the Tax Sale.
15. Any property listed may be subject to a roll-back tax under the provisions of "THE FARMLAND ASSESSMENTS ACT OF 1969," Utah Code Section 59-2-501 through 59-2-515.

Blake L. Frazier

Summit County Auditor

ALL Bidders. Arrive 1 hour prior to sale to pre-register.