

59-2-1351.3 No purchaser at tax sale -- Property struck off to county.

- (1) Any property offered for sale for which there is no purchaser shall be struck off to the county by the county auditor, who shall then:
 - (a) publicly declare substantially as follows: "All property here offered for sale which has not been struck off to a private purchaser is hereby struck off and sold to the county of _____ (naming the county), and I hereby declare the fee simple title of the property to be vested in the county";
 - (b) make an endorsement opposite each of the entries in the delinquency tax sale record described in Section 59-2-1338 substantially as follows: "The fee simple title to the property described in this entry in the year of _____, sold and conveyed to the county of _____ in payment of general taxes charged against the property"; and
 - (c) sign the auditor's name to the record.
- (2) The fee simple title to the property shall then vest in the county.
- (3) After following the procedures in Subsection (1), the auditor shall deposit the tax sale record with the county recorder. The record shall become a part of the official records of the recorder and is considered to have been recorded by the recorder.
- (4) The recorder shall make the necessary entries in the index, abstract record, and plat book showing the conveyance of all property sold and conveyed to the county pursuant to this section.

Amended by Chapter 75, 2000 General Session