

**MILLVILLE CITY CODE**  
**TITLE 3 - REVENUE AND FINANCE**  
**CHAPTER 3.24 - SPECIAL IMPROVEMENTS**

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### **3.24.010: PURPOSE**

It is the purpose of this chapter to supplement and provide details necessary to implement the powers and procedures whereby the municipality may levy, assess and collect special taxes for special improvements under the provisions of the Utah municipal improvement district act. (Ord. 2000-5 § 2)

### **3.24.020: DELINQUENCY; NOTICE OF SALE**

After the date of delinquency, as fixed in the levy and notice of tax adopted by the governing body in connection with the creation of a special improvement district and the levy of taxes necessary to pay for the project, the treasurer shall proceed to make up a list of all property upon which the special tax remains due and unpaid and cause the same to be published at least once in some newspaper having general circulation in the municipality at least ten (10) days prior to the date of sale. The delinquency list shall contain a description of the property delinquent according to lots, blocks, or parcels, together with the owner's name or names, if known, and if not known, in lieu thereof, the words "unknown owner" with the amount of taxes due on each separate parcel exclusive of costs, and shall be accompanied by a notice of sale substantially in the following form:

#### *NOTICE OF SALE FOR SPECIAL TAXES*

*Notice is hereby given that special taxes for (here insert briefly the purpose of the tax) are due and unpaid in amounts and upon the lands set forth and described in the delinquent list hereto attached. Unless the taxes, including interest, together with the cost of publication, are paid on or before the day of (here fix a day at least 12 days from the date of first publication), the real property upon which such taxes are a lien will, on that day, be sold for the taxes, interest, costs of advertising, and expenses of sale, at the front door of the (here insert name of building and address) beginning at the hour of 12:00 o'clock noon, and continuing until all of the property shall have been sold.*

(Prior code § 6-212)

### **3.24.030: COSTS**

The treasurer shall tax against each parcel of land advertised as delinquent the sum to be set by resolution for the cost of advertising the delinquency and shall, after the first publication, in all instances of payment, collect such amount in addition to the tax. (Prior code § 6-213)

### **3.24.040: EXPENSE OF SALE**

In case of a sale of any land for special taxes, the treasurer shall add to the amount of tax and costs of advertising the further sum to be set by resolution as the expense of sale and shall, in all instances of sale or redemption, collect such sum. (Prior code § 6-214)

### **3.24.050: MINIMUM SALE PRICE**

In no case shall lands advertised for sale for delinquent special taxes be sold for less than the amount of such special taxes, interest, the cost of advertising, and expense of sale. (Prior code § 6-215)

### **3.24.060: SALE**

On the day fixed for the sale, the treasurer, in person or by deputy, shall appear at the hour and place named in the notice of sale and at public auction, and there offer to the highest responsible bidder sufficient of the delinquent real estate for a sum sufficient to pay the taxes, interest and costs. The offer of sale shall be substantially in the following language:

*There is delinquent upon (here describe the piece of property as in the notice) special taxes amounting to dollars with interest, costs, and expenses of dollars.*

*What is the smallest portion of this property which you will take and pay the taxes, interest, costs, and expenses.*

If the sale is not concluded by four o'clock (4:00) P.M., of the day advertised it may be, by the treasurer, continued until twelve o'clock (12:00) noon of the next succeeding business day and thereafter in the same manner proceeded with and continued until completed. (Prior code § 6-216)

### **3.24.070: FEES**

The treasurer shall collect a fee of an amount set by resolution for each certificate issued, which fee shall be paid into the treasury. (Ord. 2000-5 § 2)

### **3.24.080: INTEREST**

Interest at the rate of ten percent (10%) per year shall be charged on the special tax due from the date of delinquency until date of sale and interest at the rate of ten percent (10%) per year shall be charged on the full amount for which the property was sold from the date of sale. (Prior code § 6-218)

### **3.24.090: TAX SALE RECORD**

- A. The treasurer shall make a record of all sales of real property in a book to be kept by him or her for that purpose. The record shall be kept substantially in the same order as that for which the property was advertised for sale, but shall list, as applicable, in separate columns, a description of the property, the amount of the tax, interest, costs, expenses, how much of what part of each tract was sold, by whom purchased, the date of sale, and the date of redemption.
  
- B. At the end of each calendar year, the book shall be endorsed "\_Treasurer, Special Tax Sale Record for the Year 20\_" and it shall then be filed in his or her office. Whenever thereafter any portion of property so sold shall be redeemed, the fact of redemption shall be entered by the treasurer opposite the description of the property in the tax sale record. At the expiration of three (3) years from the date of filing in his or her office, the treasurer shall file each yearly tax sale record in the office of the recorder. (Prior code § 6-219)

### **3.24.100: CERTIFICATE OF SALE**

When real estate is sold for special taxes, the treasurer shall make out, sign, acknowledge, and deliver a certificate of sale which shall recite the facts of sale as in the tax sale record, and what payment has been made therefor, and which certificate shall be substantially in the following form:

*(name of municipality)*

*TREASURER'S OFFICE*

*CERTIFICATE OF SALE FOR SPECIAL TAX*

*THIS CERTIFIES, That on the day of 20 in pursuance of law and ordinance. I, as treasurer and collector of special taxes for Utah, sold to subject to redemption, as provided by law, the*

*following property in (name of municipality) for delinquent special taxes assessed against the property in the name of (delinquent taxpayer) to-wit:*

**DESCRIPTION**

*Ext. No. Page*

*Frontage abutting the improvement to the full depth back therefrom (or other depth)*

*\_Feet  
of Lot Block Plat*

**TAX AND COSTS**

*Amount of tax \$  
Interest to date of sale \$  
Advertising \$  
Expense of Sale \$  
Certificate of Sale \$  
Total tax and costs at date of sale \$*

*treasurer and collector of special taxes*

*DATED. (name of municipality)  
(acknowledgement in statutory form)*

(Prior code § 6-220)

**3.24.110: CERTIFICATE OF SALE TO MUNICIPALITY**

When property is sold to the municipality for special taxes, the treasurer shall make out, sign, acknowledge and deliver the certificate of sale above described to the recorder whose duty it shall be to see that such certificate is properly recorded in the office of the county recorder, and it shall thereafter be kept as a part of the records of the recorder's office. (Prior code § 6-221)

**3.24.120: SALE TO MUNICIPALITY**

Where no bid at least equal to the amount of the tax, interest, cost of advertising and expenses of sale on each separate parcel is received as each separate parcel is offered for sale, the

municipality shall be deemed to have bid for such property, and the property shall be deemed by the treasurer to the municipality for the amount of the tax, interest, cost of advertising and expenses of sale. The sale shall have the same effect as if made to an individual. The recorder shall draw a check or warrant on the special improvement guarantee fund for which the special tax was levied in the amount necessary. (Prior code § 6-222)

### **3.24.130: GENERAL TAXES ON DELINQUENT PROPERTY**

- A. Between November 15 and December 15 in each year, the recorder shall ascertain, by examination of the county records, which, if any, of the property sold to this municipality is delinquent and about to be sold for general taxes, and report the property and the amount of taxes in each instance to the governing body, with the request that the amount thereof be appropriated to the county.
- B. It is the duty of the governing body to appropriate the amount recommended by the recorder. The treasurer shall thereon draw a warrant in favor of the county for the total sum of such delinquent taxes, and the recorder shall deliver the warrant to the county treasurer, taking duplicate receipts therefor for each separate piece or parcel of property upon which the general taxes are thus paid. The recorder shall thereon deliver one of each such receipts to the treasurer and file and attach the other to the corresponding certificate of sale in his or her office.
- C. On receiving such receipt, the treasurer shall make entry on his or her tax sale record, opposite the corresponding property, of the date and amount of taxes paid. Such taxes shall thereafter draw interest at the rate of ten percent (10%) per year, and shall be included in the amount required to be paid for redemption of such property. (Prior code § 6-223)

### **3.24.140: REDEMPTION**

Real estate sold for special taxes may be redeemed by any person interested therein, at any time within three (3) years after the date of the sale thereof, by such person paying to the treasurer, for the use of the purchaser or his or her legal representative, the amount paid by such purchaser and all costs and expenses, including the cost of the certificate of sale, together with the sum of an amount set by resolution for the redemption certificate, and all special taxes that have been accrued thereon and which have been paid by the purchaser after his or her purchase to the time of redemption, together with interest at the rate of one percent (1%) per month on the whole from the date of payment to the date of redemption, provided, that:

- A. In all cases where property has been sold to this municipality and general taxes thereon have been thereafter paid by this municipality, it shall be necessary for a redemptioner to pay the amount or such general taxes, so paid as aforesaid, with interest thereon from the date of payment to the date of redemption, at the rate of ten percent (10%) per year; and
- B. When two (2) or more parties are interested in a piece of property which has been sold for taxes, either party may redeem the property in which he or she is interested, upon payment of that proportion of the taxes, interest and costs which his or her property bears to the whole property sold, together with the sum of an amount set by resolution for a redemption certificate. (Ord. 2000-5 § 2)

### **3.24.150: INSTALLMENT REDEMPTION**

- A. Any property sold to this municipality, on which tax sale certificates have been issued but for which no tax deed has been issued to the municipality, may be redeemed by any person having an interest in such property on the payment in installments of the unpaid principal, interest and all costs and charges, provided that the installments shall be paid within such time and in such amounts as will discharge the indebtedness within the period in which the right to be redeemed from such tax sale shall expire.
- B. Credit shall be given for each installment as paid, and the interest shall be reduced proportionately.
- C. Interest shall be paid at the rate of ten percent (10%) per year on the unpaid balance due under this section.
- D. There is imposed the sum of an amount set by resolution per installment payment to cover the additional bookkeeping expenses incurred by any person taking advantage of this section, and such charge shall not be credited against the delinquent assessment.
- E. Every person who takes advantage of this section shall enter into an agreement with the municipality which shall be substantially in the following form:

#### *AGREEMENT OF INSTALLMENT REDEMPTION*

*The undersigned hereby:*

1. *Acknowledges that he is delinquent in the payment of the special improvement taxes levied against the property described below in the amount of \$\_ which*

*amount is the total of the unpaid tax, principal and interest, costs of advertising and expense of sale.*

- 2. Agrees and promises to pay the above-stated amount in equal installments of \$\_ which payment will be made on or before the day of each month from the period beginning 20\_ to and including 20\_.*
- 3. Acknowledges having received and read a copy of section 6-225 of the "Revised Ordinances of and understands the same.*
- 4. Agrees that should he fail to make payment of the installments when due, the right of the municipality to receive a tax deed for the property below described shall not be impaired thereby and the undersigned shall not be entitled to receive any refund of any amount paid hereunder.*

*The property covered by the provisions of this agreement is described as follows:*

*DATED this day of 20\_*

*Mayor*

*ATTEST:*

*Recorder*

(Ord. 2000-5 § 2: prior code § 6-225)

### **3.24.160: CERTIFICATE OF REDEMPTION**

The treasurer shall, when any property is fully redeemed, make the proper entry in the tax sale record file in his or her office, and issue a certificate of redemption, which certificate shall be by him or her acknowledged, and which entry or certificate shall be prima facie evidence of such redemption. (Prior code § 6-226)



### **3.24.170: NOTICE OF REDEMPTION**

In all cases where property sold to this municipality is fully redeemed, the treasurer shall issue a formal notice of such redemption in writing and file the same with the recorder, whose duty it shall to be to attach such notice to the corresponding certificate of sale on file in his or her office, and endorse on the filing face of such certificate in red ink the word "REDEEMED" and the date of redemption. (Prior code § 6-227)

### **3.24.180: TAX DEED**

- A. If any property sold as aforesaid is not fully redeemed within the time and in the manner in this chapter provided, on the deposit of the tax sale record for the year in which the property was sold by the treasurer with the recorder, the recorder shall, on presentation of the treasurer's certificate of sale, make and acknowledge a deed conveying the property therein described to the purchaser, his or her heirs, or assigns, as the case may be. If any person shall be entitled to receive deeds for more than one parcel of property, he or she may have the whole included in one deed, but each parcel shall be separately described. In January of each year, or as soon thereafter as the business of the office will permit, the recorder shall make and acknowledge a deed, conveying to this municipality all property purchased in the name of the municipality at special tax sale not theretofore redeemed, as in this chapter provided, shall see that such deeds are properly recorded in the office of the county recorder, and shall keep such deeds on file in his or her office for the benefit of the special improvement guarantee fund.
- B. Deeds issued by the recorder in pursuance of the provisions of this chapter shall recite in substance the amount of tax for which the property was sold, the particular purpose of the tax levied, the year in which the levy was made, the day and year of sale, the amount for which the real estate was sold, a description of the property sold, in accordance with the certificate of sale, the name of the purchaser or the purchaser's assignee, and shall be expected by the recorder on behalf of the municipality, and by him or her acknowledged so as to be entitled to record. (Prior code § 6-228)

### **3.24.190: TAX DEED RECORD**

The recorder shall keep on file in his or her office a record of all tax deeds issued by him or her, which shall be a photocopy of the deeds so issued by him or her, and which shall be indexed in the name of the party whose property was sold for taxes, and also in the name of the individual to whom the tax deed was issued. (Prior code § 6-229)

### **3.24.200: RECORDER'S FEE**

The recorder shall collect an amount set by resolution for each deed issued, for the first description of property contained in such deed, and for each additional description of property in such deed, and shall pay such fees monthly into the treasury. However, in cases where this municipality is the tax sale purchaser, no fee shall be collected. (Prior code § 6-230)

### **3.24.210: SALE AFTER DEED**

Whenever property sold for special taxes and purchased by this municipality shall not have been redeemed within the time specified, but shall have been conveyed to the municipality by recorder's deed, and which shall not have been sold by the municipality, such property may thereafter be purchased by the prior owner, his or her heirs, personal representative or assigns, or any other person, upon petition therefore addressed to the governing body and upon such terms as the governing body may determine. The proceeds of such purchase shall be paid into the special improvement guaranty fund, provided, however, that nothing contained in this section shall prevent this municipality from selling any property conveyed to it by recorder's deed to any person at any time after such conveyance is made. (Prior code § 6-231)