# BOARD OF DAVIS COUNTY COMMISSIONERS MINUTES

**Board of Davis County Commissioners - Work Session Minutes**
**Tuesday, June 9, 2026**

The Board of Davis County Commissioners met for a scheduled meeting at 9:00 AM on June 9, 2026, in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Required legal notice of this meeting was given.

All documents from this meeting are on file in the Davis County Clerk's Office. The agenda for this meeting is incorporated into the minutes as item headers.

Following the approved Davis County policy, artificial intelligence (AI) was utilized in the preliminary creation of these minutes. The final minutes were edited and completed by Davis County Clerk's Office staff.

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## ROLL CALL

**Chair** John Crofts
**Commissioner** Lorene Kamalu
**County Clerk** Brian McKenzie
**County Controller** Scott Parke
**Senior Civil Counsel** Mike Kendall
**County Treasurer** Matt Brady
**Human Resources Director** Shawn Choate
**Information Systems (IS) Director** Jeff Hassett
**Community and Economic Development (CED) Director** Kent Andersen
**CED Tourism Director** Jessica Merrill
**Tax Administration Lead** Cheri Mayer
**Deputy Clerk** Solana Guest

## EXCUSED FOR COUNTY BUSINESS

**Vice Chair** Bob Stevenson

## AGENDA ITEM

1 **Budget Committee Discussions** - *recommended by Scott Parke, County Controller, Controller's Office*

9:02 - 9:22 AM
**#2026-609. A Closed Session for Reasons Permitted Under Utah Code Annotated § 52-4-205(1)(a), Except as Provided in Subsection (3), Discussion of the Character, Professional Competence, or Physical or Mental Health of an Individual** - *recommended by Scott Parke, County Controller, Controller's Office*

**VOTING:**
**Motion to Enter into a Closed Session:** Lorene Kamalu. Second: John Crofts. All present voted aye.

[Returned from Closed Session at 9:22 AM. No actions were taken. See Page 4 for the Closed Meeting Declaration.]

9:22 - 9:32 AM
**#2026-601. Discussion of Requested Changes to the 2026 Operating and Capital Budget** - *recommended by Scott Parke, County Controller, Controller's Office*

[01:45] The requested budget changes were presented by Scott Parke, County Controller, focusing first on budget implications regarding personnel and a $3 million shortfall for the targeted budget goal. Controller Parke explained the need to be conservative with expenditures across the County to avoid reductions in force. Controller Parke raised concerns about granting a 3% increase for a CED position reclassification, which could amount to a 10.5% increase for one employee while the County lacks funds, especially if it leads to further personnel reductions. Controller Parke noted that an early retirement incentive saved the County about $1 million rather than the expected $2 million. Commissioner Crofts agreed with these concerns.

Controller Parke then presented several requested changes to the operating budget [see Attachment A]:

1. As part of an incremental plan to modernize the County's aging election equipment, a State grant of nearly $96,000.00 will be combined with existing funds to finance the $130,000.00 purchase of a high-speed DS950 election scanner. Anticipated to arrive in time for the November election, this highly

efficient machine will do the work of multiple older scanners, thereby reducing annual ongoing expenses by $7,400.00. Brian McKenzie, County Clerk, highlighted that while this funding is not guaranteed annually, it is currently available and has been appropriated through the Lieutenant Governor's Office. Addressing an inquiry from Jeff Hassett, IS Director, regarding the residual value of the outdated machinery, Clerk McKenzie explained that the old equipment will be traded in, and its components repurposed to help offset the costs of the new purchase.

2. $123,000.00 in additional revenue from a State petition processing contract, which Clerk McKenzie clarified replaces about 20% to 23% of tax dollars the County would normally spend verifying petition signatures.
3. Additional budget modifications included transferring money from the General Fund to the Facilities Fund for a property management position as well as for an office remodel, and allocating over $60,000.00 in golf course insurance checks for repairs from a recent fire. Lastly, Controller Parke noted a change in workers' compensation reporting and corrected a missed expense entry for inmate services in the 2026 budget.

The Commissioners agreed with Controller Parke's plan to schedule a Public Hearing in Commission Meeting for these budget changes.

2 9:32 - 9:38 AM
**#2026-603. A Work Session to Discuss Suggested Updates to the Tax Sale Ordinance** - *recommended by Scott Parke, County Controller, Controller's Office*

[10:50] Controller Parke detailed current issues with the tax sale ordinance, providing examples of non-economically viable land parcels being sold at public auction to uninformed buyers, including a "worthless" landslide lot in North Salt Lake that recently sold for $42,000.00 despite multiple warnings. To resolve this, the proposed ordinance changes [see Attachment B] would grant first priority for preferential sales of non-viable parcels to individuals with a possessory interest at valued cost, and second priority to abutting property owners, before opening bids to the general public. Additionally, the changes clarify the role of the Pre-Tax Sale Committee and require tax sale payments to be made in cash or certified funds before 4 PM on the day of the sale, officially eliminating personal checks and credit cards. The Commissioners supported these adjustments and agreed that Controller Parke should move them to a Commission agenda for adoption.

3 9:38 - 9:53 AM
**#2026-608. A Work Session to Discuss 1347 Application Recommendations** - *recommended by Scott Parke, County Controller, Tax Administration*

[18:00] Item 3 was presented by Cheri Mayer, Tax Administration Lead, who reviewed the three property tax appeals and exemptions as recommended by the Tax Advisory Committee:

1. The first appeal involved a Bountiful salon that had been converted back into a residence. The taxpayer requested residential tax credits for 2023 and 2024, but because they had not occupied the home long enough in 2023 and the County was still waiting on a lease agreement for 2024, the Committee recommended postponing the decision, which the Commissioners supported.
2. The second appeal came from a homeowner who moved out of the County to Kentucky but had his daughter living in the home; the Committee recommends denying the 2025 exemption because he failed to update his address for ten months and did not respond to notices sent to his last known address. The Commissioners agreed to uphold the denial.
3. The third appeal involved a taxpayer requesting a refund of $7,666.16 in interest for late property taxes on Farmington office condos. The taxpayer claimed he had updated his business address with the State in 2021, but he didn't know he had to update his address with the County, leading to five years of unpaid taxes. The County ultimately located his new address through State records to send a certified tax sale notice. The Committee recommended denying the refund because the County made no mailing errors — the taxpayer should have noticed the lack of a tax bill after five years, and there is no statutory requirement for the State and the County to share address updates. Mike Kendall, Senior Civil Counsel, noted that the County went above and beyond its requirements to ultimately locate him. The Commissioners agreed with the recommendation to deny the refund request.
4. Cheri noted a fourth appeal was withdrawn because the Assessor's Office had already corrected the error.

## MEETING ADJOURNED

The meeting adjourned at 09:53 AM.

## ATTACHMENTS

All publicly distributed materials associated with this meeting are noted as the following attachments:

1. A1-2: Requested Changes to 2026 Budget
2. B1-7: Tax Sale Ordinance Comparison

| Minutes Prepared by: | Minutes Approved on: |
|---|---|
| Solana Guest | 06/23/2026 |
| Deputy Clerk | |

| | |
|---|---|
| Brian McKenzie | John V. Crofts |
| Davis County Clerk | Commission Chair |

# DAVIS COUNTY BOARD OF COMMISSIONERS

**Closed Meeting Declaration** **Affidavit of the Chair**

I, John V. Crofts, being first duly sworn upon oath deposes and states as follows:

1. I am the current Chair of the Davis County Commission.
2. The purpose of closing the Davis County Work Session on June 9, 2026, was to discuss the character, professional competence, or physical or mental health of an individual as described in Utah Code Section 52-4-205(1)(a).

Dated this 9th day of June, 2026.

Davis County

John V. Crofts, Chair
Board of Davis County Commissioners

Subscribed and sworn to before me, Brian McKenzie, the Davis County Clerk, on this 9th day of June, 2026, by John V. Crofts.

Brian McKenzie
Davis County Clerk

# Davis County

## Summary of Adjustments to the 2026 Operating and Capital Budgets

| Description | Revenues | Expenditures |
|---|---|---|
| **New Grant** | | |
| **Grant funded elections equipment** | | |
| GENERAL FUND | $ 95,836.00 | $ 95,836.00 |
| **Grant funded elections equipment Total** | **$ 95,836.00** | **$ 95,836.00** |
| **New Revenue** | | |
| **Elections Revenue - Petition Processing** | | |
| GENERAL FUND | $ 123,346.02 | |
| **Elections Revenue - Petition Processing Total** | **$ 123,346.02** | |
| **Tranfer** | | |
| **Move Position from CED to Facilities** | | |
| GENERAL FUND | | $ (114,053.09) |
| MUNICIPAL SERVICES FUND | | $ (38,017.70) |
| FACILITIES FUND | | $ 152,070.78 |
| **Move Position from CED to Facilities Total** | | **$ -** |
| **Onetime Facilities Remodel Costs** | | |
| GENERAL FUND | | $ 18,000.00 |
| FACILITIES FUND | $ 18,000.00 | $ 18,000.00 |
| **Onetime Facilities Remodel Costs Total** | **$ 18,000.00** | **$ 36,000.00** |
| **Fund Transferred Position from CED to Facilities for half year** | | |
| GENERAL FUND | | $ 76,035.39 |
| FACILITIES FUND | $ 76,035.39 | |
| **Fund Transferred Position from CED to Facilities for half year Total** | **$ 76,035.39** | **$ 76,035.39** |
| **Insurance** | | |
| **Use insurance proceeds to pay for repairs** | | |
| GOLF COURSE | $ 7,500.00 | $ 7,500.00 |
| INSURANCE FUND | $ 56,483.87 | $ 56,483.87 |
| **Use insurance proceeds to pay for repairs Total** | **$ 63,983.87** | **$ 63,983.87** |
| **Accounting Entry** | | |
| **Change Recording of Workers Comp** | | |
| INSURANCE FUND | $ 450,000.00 | $ 450,000.00 |
| **Change Recording of Workers Comp Total** | **$ 450,000.00** | **$ 450,000.00** |
| **Match expenses to revenues** | | |
| INMATE SERVICES FUND | | $ 326,000.00 |
| **Match expenses to revenues Total** | | **$ 326,000.00** |
| **Grand Total** | **$ 827,201.28** | **$ 1,047,855.26** |

## Detailed Budget Adjustments

| Department Name | Dept # | Account Name | Account # | Expense | Revenue | Explanation | Description | Category |
|---|---|---|---|---|---|---|---|---|
| CAP GOVERNMENT | 4510910 | BLDG IMPROV | 620720 | 30,000.00 | | HVAC PROJECT - NOT CAP | HVAC | Internal Transfer |
| CAP GOVERNMENT | 4510910 | BLDG MAINT | 560260 | | 30,000.00 | HVAC PROJECT - NOT CAP | HVAC | Internal Transfer |
| CONTROLLER | 1010141 | INSURANCE | 520133 | (27,205.00) | | REALLOCATE SAVINGS | REALLOCATE SAVINGS | Internal Transfer |
| CONTROLLER | 1010141 | RETIREMENT | 520134 | (19,595.00) | | REALLOCATE SAVINGS | REALLOCATE SAVINGS | Internal Transfer |
| CONTROLLER | 1010141 | SOFTWARE SUBSCRIPTION | 555266 | 46,800.00 | | REALLOCATE SAVINGS | REALLOCATE SAVINGS | Internal Transfer |
| INSURANCE | 6110840 | WC PREMIUM | 540492 | 450,000.00 | | Budget | Change Recording of Workers Comp | Accounting Entry |
| INSURANCE | 6110840 | ALLOCATIONS | 457000 | | 450,000.00 | | Change Recording of Workers Comp | Accounting Entry |
| CED | 1010180 | | 510110 | (77,240.64) | | Move position from CED to Prop Mgmt | Move Position from CED to Facilities | Tranfer |
| CED | 1010180 | | 520130 | (36,812.45) | | Move position from CED to Prop Mgmt | Move Position from CED to Facilities | Tranfer |
| Planning | 2510192 | | 510110 | (25,746.88) | | Move position from CED to Prop Mgmt | Move Position from CED to Facilities | Tranfer |
| Planning | 2510192 | | 520130 | (12,270.82) | | Move position from CED to Prop Mgmt | Move Position from CED to Facilities | Tranfer |
| Facilities | 6310861 | | 510110 | 102,987.51 | | Move position from CED to Prop Mgmt | Move Position from CED to Facilities | Tranfer |
| Facilities | 6310861 | | 520130 | 49,083.27 | | Move position from CED to Prop Mgmt | Move Position from CED to Facilities | Tranfer |
| Non Departmental | 1010150 | | 590910 | 76,035.39 | | Fund .5 year salary | Fund Transferred Position from CED to Facilities for half year | Tranfer |
| Facilities | 6310861 | | 492100 | | 76,035.39 | Fund .5 year salary | Fund Transferred Position from CED to Facilities for half year | Tranfer |
| Non Departmental | 1010150 | | 590910 | 18,000.00 | | Onetime Remodel Costs | Onetime Facilities Remodel Costs | Tranfer |
| Facilities | 6310861 | | 492100 | | 18,000.00 | Onetime Remodel Costs | Onetime Facilities Remodel Costs | Tranfer |
| Facilities | 6310861 | | 590910 | 18,000.00 | | Onetime Remodel Costs | Onetime Facilities Remodel Costs | Tranfer |
| Inmate Services | 5280682 | Contracted Service | 560252 | 326,000.00 | | Match expenses to revenue | Match expenses to revenues | Accounting Entry |
| Risk Management | 6110840 | No Fault Claims Exp | 540206 | 56,483.87 | | Valley Viw Shed Fire | Use insurance proceeds to pay for repairs | Insurance |
| Risk Management | 6110840 | Claim Recovery | 495101 | | 56,483.87 | Valley Viw Shed Fire | Use insurance proceeds to pay for repairs | Insurance |
| Valley View Golf Course | 5170662 | Sale of Fixed Asset | 491000 | | 7,500.00 | Insurance money for fire damaged tractor | Use insurance proceeds to pay for repairs | Insurance |
| Valley View Golf Course | 5170662 | Capital Equipment | 640740 | 5,000.00 | | Groundsmaster 4700 replacement tractor. | Use insurance proceeds to pay for repairs | Insurance |
| Valley View Golf Course | 5170662 | Equip Rep/Contracts | 560252 | 2,500.00 | | Parts for improvements to Groundsmaster 4700 | Use insurance proceeds to pay for repairs | Insurance |
| Clerk | 1010142 | Equipment | 640740 | 130,685.00 | | Grant funded equipment | Grant funded elections equipment | New Grant |
| Clerk | 1010142 | Equip Maintenance | 560252 | (740.00) | | Grant funded equipment | Grant funded elections equipment | New Grant |
| Clerk | 1010142 | Election Expense | 540606 | (34,109.00) | | Grant funded equipment | Grant funded elections equipment | New Grant |
| Clerk | 1010142 | State Grant Revenue | 472500 | | 95,836.00 | Grant funded equipment | Grant funded elections equipment | New Grant |
| CLERK | 1010142 | Elections Revenue | 471100 | | 123,346.02 | Elections Revenue | Elections Revenue - Petition Processing | New Revenue |

## Chapter 3.10 REAL PROPERTY TAX SALE PROCEDURES



### Section 3.10.005 Governing Law

The provisions of this Chapter as well as the applicable sections of Title 59, Chapter 2, Part 13 of the Utah Code Annotated, as amended, govern the sale of real property by tax sale in Davis County.

### Section 3.10.010 Purpose

In order to facilitate the sale of properties certified for the Annual Real Property Delinquent Tax Sale and to provide for a consistency of procedure, when, pursuant to Utah Code Annotated, Section 59-2-1351.1, the County Auditor conducts the Annual Real Property Delinquent Tax Sale, the sale shall be conducted in accordance with the provisions of this chapter.

(Ord. 1-2012, § 1, Add, 3/13/2012)

HISTORY
*Amended by Ord. 11-2022 on 12/20/2022*

### Section 3.10.020 Pre-Tax Sale Committee

A committee headed by the Auditor or a designated representative from the Auditor's Office and comprised of a member of the County Commission, the Assessor, Attorney, Economic Development Director, Recorder, Surveyor, Treasurer, and Tax Administration Director or designated representatives of the respective offices shall meet ~~periodically~~ prior to the Annual Real Property Delinquent Tax Sale to review the delinquencies which exist~~. It is the committee's responsibility~~ and provide feedback to ~~ensure that~~ the Auditor as to the ~~identified delinquent properties are reasonably reviewed for~~ appropriateness ~~to be included~~of including the parcel in the sale~~, and that appropriate processes and reasonable measures have been undertaken to notify the delinquent tax property owner(s) or parties with interest in the delinquent property of such delinquencies.~~ ..

(Ord. 1-2012, § 1, Add, 3/13/2012)

HISTORY
*Amended by Ord. 11-2022 on 12/20/2022*

**Section 3.10.030 Bidder Registration Procedures**

All individuals interested in participating in the Annual Real Property Delinquent Tax Sale shall be required to register and receive a bid number in order to participate in the tax sale. Tax deeds will only be prepared in the name of the successful bidder as shown on the bidder registration form. Participants must present a government issued form of identification in order to register.

(Ord. 1-2012, § 1, Add, 3/13/2012)

**Section 3.10.040 Redemption Rights And Procedures**

1. Property may be redeemed on behalf of the record owner by any person at any time prior to the time that bidding starts on the property at the annual real property tax sale following the lapse of four years from the date the property tax became delinquent.
2. A person may redeem property by paying to the County Treasurer all delinquent taxes, interest, penalties, and administrative costs that have accrued on the property.
3. If two or more persons own a piece of property on which a delinquency exists, any owner may redeem the owner's interest in the property upon payment of that portion of the taxes, interest, penalties, and administrative costs which the owner's interest bears to the whole, as determined by the Board of County Commissioners.
4. If any property is redeemed, the County Treasurer shall make the proper entry in the record of tax sales filed in the Treasurer's Office and issue a certificate of redemption which is prima facie evidence of the redemption, and may be recorded in the office of the County Recorder without acknowledgement.

(Ord. 1-2012, § 1, Add, 3/13/2012)

**Section 3.10.050 Collusive Bidding Practices Prohibited**

Collusive bidding is prohibited, and all bids submitted and the tax deed issued thereafter will only be executed in the name of an individual successful purchaser. Collusive bidding, for purposes of these procedures, means any agreement or understanding reached by two or more parties that changes the bids the parties would otherwise offer absent the agreement or understanding. The County Auditor and/or the Board of County Commissioners have the right to reject any bid deemed collusive.

(Ord. 1-2012, § 1, Add, 3/13/2012)

HISTORY
*Amended by Ord. 11-2022 on 12/20/2022*

**Section 3.10.060 Conflicts Of Interest Prohibitions And Disclosure Requirements**

1. No employee of any County office connected with the Annual Real Property Delinquent Tax Sale may bid on or benefit from property offered for sale, directly or indirectly, except where the employee is the record owner, an abutting property owner or has received prior written approval from the County Attorney's Office, stating that no conflict of interest exists.

2. Where a business associate or relative of an employee of any County office connected with the Annual Real Property Delinquent Tax Sale desires to participate in that sale, complete written disclosure of any relationships that might create the appearance of a conflict of interest must be made prior to the sale.

(Ord. 1-2012, § 1, Add, 3/13/2012)

**Section 3.10.070 Criteria For Accepting Or Rejecting Bids**

1. A bid in an amount to pay the taxes, penalties, interest, and administration costs for the entire parcel of property may be accepted.
2. Only the entire parcel of property being auctioned will be sold. No property will be reduced in size at the auction. Any amount received in excess of the taxes, interest, penalties and administrative costs of the delinquent property shall be treated as unclaimed property, pursuant to Title 67, Chapter 4a, of the Unclaimed Property Act of the Utah Code.
3. The County Auditor shall determine the methods of bid for each parcel of property. The County Auditor shall specify bidding increments.
4. Once the County Auditor has closed the sale of a particular parcel of property as a result of accepting a bid on the parcel, the successful bidder or purchaser of the property may not unilaterally rescind the bid. The Board of County Commissioners, after the acceptance of a bid, 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.
5. A bid shall not be accepted for an amount which is insufficient to pay the taxes, penalties, interest, and administrative costs owing on the delinquent property.
6. Acceptance of a bid by the County Auditor is tentative and is subject to acceptance or rejection by the Board of County Commissioners.

(Ord. 1-2012, § 1, Add, 3/13/2012)

HISTORY

*Amended by Ord. 11-2022 on 12/20/2022*

**Section 3.10.080 Sale Ratification Procedures**

All bids accepted by the County Auditor at the Annual Real Property Delinquent Tax Sale shall be submitted to the Board of County Commissioners for ratification. Any bid not ratified shall be deemed rejected and the bid amount paid shall be refunded to the bidder.

(Ord. 1-2012, § 1, Add, 3/13/2012)

HISTORY

*Amended by Ord. 11-2022 on 12/20/2022*

**Section 3.10.090 Criteria For Granting Bidder Preference**

Parcels meeting the following criteria ~~shall be~~maybe sold without competitive bidding as an entire parcel only~~:~~ if:

1. The ~~parcel that~~Auditor has ~~been~~ determined that the property is not ~~to be~~ an economically viable unit of property to anyone other than someone with a preferential interest ~~based upon consideration of~~. Characteristics such ~~characteristics~~ as size, shape, access, zoning~~,~~ or any other factors that may

affect the economic value and use of the ~~parcel.~~ property will be used in determining the economic viability of the property; or

2. ~~A non-preference~~The sale of the ~~parcel~~ property to a non-preferential interest would create a nuisance or detrimentally affect and/or cloud ~~upon an~~the existing interest in the property and could unreasonably diminish the value of ~~such an~~that interest.

~~3. Priority of Preference.~~

The priority of interest in any property shall be as follows:

1. First priority is given to any possessory interest; and
2. ~~If no possessory interest exists,~~Second priority is given to abutting property owners. ~~-~~ if no possessory interest exists.

If there is a conflict between two or more possessory interests or two or more abutting property owners, the Auditor shall conduct the sale according to the following order or precedence:

1. Possessory Tier: The property shall first be auctioned exclusively among parties holding a possessory interest.
2. Abutting Tier: If no bids are received from the possessory tier, or if no possessory interest exists, the auction shall be opened to abutting property owners.
3. Public Tier: If no bids are received from abutting property owners, the property may be sold to the general public through a standard competitive bidding process.

~~2.~~

(Ord. 1-2012, § 1, Add, 3/13/2012)

**Section 3.10.100 Procedures For Recording Tax Deeds**

1. Upon payment by the successful bidder, the County Treasurer will issue a temporary receipt. After ratification by the Board of County Commissioners and after recordation, the County Clerk will mail the Tax Deed to the name and address listed on the bid sheet and bidder registration form. Deeds issued by the County Clerk shall recite the following:
    1. The total amount of all delinquent taxes, penalties, interest, and administrative costs which were paid for the execution and delivery of the deed;
    2. The year for which the property was assessed, the year the property became delinquent, and the year the property was subject to tax sale;
    3. A full description of the property; and
    4. The name of the grantee.
2. When the deed is executed and delivered by the County Clerk, it shall be prima facie evidence of the regularity of all proceedings subsequent to the date the taxes initially became delinquent and of the conveyance of the property to the grantee in fee simple.
3. The deed issued by the County Clerk under this section shall be recorded by the County Recorder.
4. The fee for the recording shall be included in the administrative costs of the sale.

(Ord. 1-2012, § 1, Add, 3/13/2012)

HISTORY
*Amended by Ord. [11-2022](#) on 12/20/2022*

**Section 3.10.110 Payment Methods And Procedures**

The only acceptable methods of payment to the Davis County Treasurer for properties purchased at the Annual Real Property Delinquent Tax Sale shall be in cash~~,~~ or certified ~~check, money order, business check or personal check.~~funds. Payment must be made ~~at the conclusion~~on or before 4 pm of the ~~proceedings on the~~ day of the tax sale.

(Ord. 1-2012, § 1, Add, 3/13/2012)

**Section 3.10.120 Procedures For Contesting Bids And Sales**

Any person wishing to contest any action taken in conjunction with the Annual Real Property Delinquent Tax Sale must file a written objection with the Board of County Commissioners of Davis County within five (5) days after the date of the Annual Real Property Delinquent Tax Sale. The written objection shall include the name and address of the petitioner, the subject tax parcel number, and the basis for the objection. The Board of County Commissioners will not grant hearings for the purposes of contesting a bid for sale, but will instead render a decision based upon all information following a review of submissions. The Board may award the property to one of the bidders, reject all bids and order it re-offered for sale, or, upon a finding that it is in the best public interest, withdraw the property from the sale.

(Ord. 1-2012, § 1, Add, 3/13/2012)

**Section 3.10.130 Criteria For Striking Properties To The County**

1. Any property offered for sale for which there is no purchaser and which it is not in the public interest to withdraw and recertify to a subsequent sale shall be struck off to the County by the County Auditor, who shall then:
    1. Publicly declare, at the conclusion of the sale, 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 Davis, and I hereby declare the fee simple title of the property to be vested in the County."
    2. Make an endorsement opposite each of the entries in the delinquency tax sale record as required by law, substantially as follows: "The fee simple title in the property described in this entry in the year 2___ sold and conveyed to the County of Davis in payment of general taxes charged to the property"; and
    3. Sign the County Auditor's name to the record.
2. The fee simple title shall then vest in the County.

(Ord. 1-2012, § 1, Add, 3/13/2012)

HISTORY
*Amended by Ord. [11-2022](#) on 12/20/2022*

**Section 3.10.140 Procedures For Disclosing Properties Withdrawn From The Sale For Reasons Other Than Redemption**

Davis County shall have the right and authority to remove any parcel of property from the Annual Real Property Delinquent Tax Sale for any reason at any time before or during the sale. Disclosure will be made by the County Auditor before or during the sale of all properties withdrawn from the sale for reasons other than redemption.

(Ord. 1-2012, § 1, Add, 3/13/2012)

HISTORY
*Amended by Ord. 11-2022 on 12/20/2022*

**Section 3.10.150 Disclaimers By The County With Respect To Sale Procedures And Actions**

~~1.~~ Properties sold during the Annual Real Property Delinquent Tax Sale shall be conveyed by Tax Deed. This form of deed is not a warranty deed. The County makes no representations as to whether the property is buildable or developable, nor does the County make any representations regarding whether the property complies with applicable zoning regulations. The County does not warrant or represent that any property purchased during the Annual Real Property Delinquent Tax Sale is habitable or in any particular condition. The County also makes no warranties or representations regarding the accuracy of the assessment of the property or the accuracy of the description of the real estate or improvements thereon.

~~2. Davis County attempts to protect the rights of all parties by complying with all notice provisions of Title 59, Utah Code Annotated, 1953 as amended. While Davis County attempts to give notice to all property owners, and those persons, corporations, partnerships and entities with a substantial interest in the parcels of property, it does not perform a title search on each parcel of property due to budgetary and time constraints, and specific tax sales may be challenged on due process grounds.~~

~~3. If, at any time, it comes to the attention of Davis County that Davis County failed to notify a necessary party that a parcel of property was included in the Annual Real Property Delinquent Tax Sale, Davis County shall have the option, at any time, to invalidate the sale for the affected parcel. In the event that Davis County does invalidate the sale of a parcel of property, Davis County will refund any monies paid by the successful bidder for the parcel at the tax sale, together with interest thereon to the date of the refund. The successful bidder shall then be required to execute a quit-claim deed in favor of Davis County for the parcel of property in question. All bidders, by bidding at the Annual Real Property Delinquent Tax Sale, shall be bound by this provision of the ordinance.~~
(Ord. 1-2012, § 1, Add, 3/13/2012)

**Section 3.10.160 Miscellaneous Procedures**

1. In the event a parcel of property, which is subject to the Farmland Assessment Act (Greenbelt) no longer qualifies for greenbelt status, a rollback tax will then be imposed, which tax shall be in addition to the advertised delinquent tax amount. Said rollback tax shall be the responsibility of the successful bidder of the parcel of property in question.
2. The current year's taxes for properties included in the Annual Real Property Delinquent Tax Sale are not being paid by the successful bidders at the sale. Additional taxes for the current year will be due in November of the current year. New address forms must be filled out by the successful bidders in order to receive tax notices for the current year.
3. All individuals and entities participating in the Annual Real Property Delinquent Tax Sale shall be subject to the Davis County tax sale procedures enumerated in this ordinance, together with all additional instructions delivered at the time of the Annual Real Property Delinquent Tax Sale.

(Ord. 1-2012, § 1, Add, 3/13/2012)

**Signature:**

**Email:** jturner@co.davis.ut.us