

Chapter 2  
Special Taxes for Local Improvements  
(Title 9, Chapter 2 amended by ordinance 2014-18 effective August 26, 2014)

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Section 9-2-1. Power of Council to make improvements.

The Council may, when it shall deem it expedient, lay out, establish, open, extend or widen any street or alley, improve, repair, light, grade, pave, curb and gutter, sewer, drain, park or beautify the same or establish grades, construct bridges, sidewalks, crosswalks, driveways from curb to property line, culverts, lighting equipment, sewers and drains, plant or cause to be planted, cultivated and maintained lawns, grass and shade trees in the parking space therein or maintain, replace or renew any of such improvements; provided, that the council shall first personally inspect such proposed improvement and the same or any part thereof may be done in the manner provided in this chapter. For similar state law, see U.C.A., 1953, §10-11-1, et seq.

Section 9-2-2. Expense to be borne by abutting property.

To defray the cost and expenses of such improvements as are referred to in section 9-2-1, or any of them, the council may proceed, after acquiring jurisdiction as provided by law, to levy by ordinance special taxes and assessments upon the blocks, lots or parts thereof and pieces of ground fronting or abutting upon or adjacent to the street or alley thus in whole or in part opened, widening or improved, or which may be affected or specifically benefited by any of such improvements, to the full depth of such lots, part of lots or pieces of ground; provided, that where any lot or piece of ground is of a greater depth than one hundred sixty-five feet back from the street, such assessment shall be levied upon such lots or pieces of ground to a depth of one hundred sixty-five feet only; provided further, that an allowance shall be made for corner lots so that they shall not be assessed at full rates on both streets. For the purpose of providing for such improvements or any of them the council shall have power to create improvement districts and to contract for the making of such improvements in such districts, such contract, except for the opening, widening and extending of streets or alleys, to be let to the lowest responsible bidder for the kind of material or service chosen; provided, that the above

provisions shall not apply to the ordinary repairs of pavement, sewer, drains, curb and gutter or sidewalks; provided further, that one-half of the cost of bringing streets or alleys to the established grade shall be paid by the city. For similar state law, see U.C.A., 1953, §10-11-1, et seq.

Section 9-2-3. Notice of intention to make improvements to be given; objections by property owners.

Before making any of the improvements of levying any taxes for any local or special improvements, the council shall give notice of intention to make such improvements and to levy such tax, which notice shall state the purpose of which taxes are to be levied, the boundaries of the district to be affected or benefited by the improvements and in a general way described the improvements proposed to be made, with the estimated cost as determined by the city engineer, and may designate one of several different kinds of service or of materials or forms of construction. Such notice shall be published for a period of at least twenty days in each issue of a newspaper published within the city. Such notice shall designate a time within which protests shall be filed with the city recorder. Each person who is owner of property to be assessed in the district mentioned in the notice shall have the right to file in writing protest against making such improvement. If, at or before the time fixed in such notice, written objections to the making of such improvements and the levy of such tax, signed by the owners of two-thirds of the front feet, or in case the assessment be by square feet, then two-thirds of the square feet, located by lots or blocks of the property fronting or abutting on or adjacent to the streets or public alleys to be improved or especially affected or benefited thereby are filed with the city recorder, then such proposed improvements shall not be ordered made. If the owners of two-thirds of the property mentioned do not file such objections, the council shall have jurisdiction to order the making of the improvements mentioned in such notice. For similar state law, see U.C.A., 1953, §10-11-1, et seq.

Section 9-2-4. Form of notice of retention to make improvements.

The notice required by Section 9-2-3 shall be substantially in the following form:

Notice of Intention

Notice is hereby given by the City Council of Grantsville City, Utah, of the intention of such City Council to make the following described improvements, to-wit: (Here describe the improvements and specify the one or several kinds of service or materials or forms of construction.)

According to plans, profiles and specifications on file in the office of the City engineer and defray the abutters' portion of the costs and expenses thereof by special assessment upon the lots and pieces of ground to be affected or benefited by such improvements, to be assessed according to front feet (or square feet), situated, \_\_\_\_\_  
 \_\_\_\_\_ (here describe the district by boundaries, and also give estimate of the total cost of improvement and cost per front foot, or square foot).

All protests or objections to such improvements or to the carrying out of such intention

must be in writing, signed by the owners of the property affected or benefited, describing the same, together with the number of front feet (or square feet) and be filed with the City Recorder on or before the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, City Council at its first regular meeting thereafter to-wit: the day of \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, will consider the proposed levy and hear and consider such protests and objections to said improvements as shall have been made. By order of the City Council of Grantsville City, Utah.

Dated \_\_\_\_\_

City Recorder \_\_\_\_\_

Section 9-2-5. Mailing notice of intention to make improvements.

In addition to the publication of the notice of intention to make improvements, as provided by Section 10-11-2 Utah Code Annotated, 1953, and as herein above provided in this chapter, a copy of such notice, be mailed, postage prepaid, to each owner of land to be assessed within the proposed special improvement district, at the last known address of such owner, using for such purpose the names and addresses appearing on the last completed real property is located, and in addition a copy of such notice shall be addressed to "Owner" and shall be so mailed, addressed to the street number of each piece of improved property to be affected by the assessment.

Section 9-2-6. Hearing protests; authority to proceed with improvements; order by Council.

At the first regular meeting of the council after the time fixed in the notice of intention for filing of protests with the city recorder, the council shall consider the proposed levy and shall hear and consider such objections or protests as have been made. Unless written objections to the making of such improvements, filed by the owners of two-thirds of the front feet, or square feet, of the property affected or benefited by such improvements, have been filed with the City Recorder, the Council shall have jurisdiction to proceed with the proposed improvements. It shall make an order, which shall be entered of record upon the minutes of its proceedings, authorizing and directing the work to be done and the improvements made. For similar state law, see U.C.A., 1953, §10-11-3.

Section 9-2-7. Notice to contractors.

Before any special tax for special improvements shall be levied, the Council shall cause to be published a notice to contractors calling for bids for the making of the improvement described in the notice of intention. Such notice shall be published for a period of at least twenty days in each issue of a newspaper published in the city. Such notice may be published concurrently with publication of notice of intention.

Where the assessment is to be levied for the cost of opening, widening or extending streets or alleys, the purchase or condemnation price of the land shall be deemed the contract price and notice to contractors shall be dispensed with.

Section 9-2-8. Improvements which may be included in contract; assessment where improvement varies.

The Council may include in any contract for work in any district any one or more improvements specified in 9-2-1. Where any improvement in any extension varies as to character, width, extent or otherwise, the council may assess the property fronting, abutting upon or adjacent to the street improved at varying rates in accordance with the character, width or extent of the improvement upon that portion of the street immediately abutting or adjacent to the property.

Section 9-2-9. Letting of contract.

The contract for the making of any improvement under this chapter shall be duly let by the council to the lowest responsible bidder for the kind of service or material or form of construction which may be determined upon by the council after the opening of bids. The council shall have the right to reject any or all bids.

Section 9-2-10. Interim warrants.

The Council may, from time to time, An interim warrant may be in any amount as portions of the work on improvements in an assessment area are completed, 90% of the value of the completed work, as estimated by the local entity's project engineer or 100% of the value of the work completed, after completion of the work and acceptance of the work by the local entity's project engineer and the price of property, the acquisition of which is required for an improvement. Such warrants shall bear interest at the rate of six percent annum from the date of issue until fifteen days after the levy of assessment. Such interim warrants and the interest thereon shall be taken up and paid by special improvement bonds issued upon levy of assessment after completion of the work. For similar state law, see U.C.A., 1953, §11-42-601.

Section 9-2-11. Copy of certificate of completion of work to be filed with council; appointment and composition of board of equalization and review; notice of completion of list of property.

Whenever the city engineer shall issue a certificate showing all of the work completed in any improvement district, he shall file a copy of the same with the council, showing the amount of the assessment proposed against each piece of land in the district. The council shall thereupon appoint a board of equalization and review to consist of three or more of its members, which board shall, upon the completion of the lists of the property within the district, give public notice of the completion of such list.

In addition to the publication of the notice as provided by Section 11-42-402, Utah Code Annotate, 1953, and as hereinafter provided, a copy of such notice shall, not less than twenty days prior to the date on which the board of equalization and review will begin its sittings, be mailed, postage prepaid, to each owner of land to be assessed within the proposed special improvement district, at the last known address of such owner, using for such purpose the names and addresses appearing on the last completed real property assessment rolls of the county wherein such affected property is located, and in addition a copy of such notice shall be addressed to "owner" and shall be so mailed, addressed to the street number of each piece of improved property to be affected by the assessment.

Such notice shall be published in a newspaper published in the city in three consecutive issues of the newspaper, the first publication to be not less than twenty days prior to the date fixed for the first meeting of the board. For state laws as to board of equalization and review, see U.C.A., 1953, Section 11-42-403.

Section 9-2-12. Meetings of board of equalization and review; corrections in assessment list; finding of board; report to council.

The first meeting of the board of equalization and review may be adjourned or recessed from time to time to a specific place and a specific future hour and day until the work of the board shall have been completed, which meetings shall be during usual business hours and on not less than three consecutive days, and during such time the lists of property and taxes shall be open to public inspection. All meetings of the board shall be public. Each sitting of the board of equalization and review to be held under Section 11-42-403 Utah Code Annotated, 1953, shall be opened and public and the board shall, at such sittings hear all persons desiring to be heard on the question of benefits accruing to any piece of property against which special taxes are to be assessed and the amount proposed to be assessed. After the sittings have been concluded and after all persons desiring to be heard have been heard, the board of equalization and review shall consider the arguments presented and shall make such corrections in the proposed list of special taxes as it may consider just and equitable. Such corrections may eliminate one or more pieces of property or may decrease the amount of the special taxes proposed to be assessed against any piece of property but may not increase the amount of any proposed assessment without the giving of new notice and the holding of a new hearing. After such corrections shall have been made, the board shall enter its finding that no proposed special tax on the corrected assessment list exceeds the benefit to be derived from the improvement by the piece of property to be specially taxed and that no piece of property so listed will bear more than its proportionate share of the cost of such improvements and shall make its report to the council in the manner provided by Section 11-42-403, Utah Code Annotated, 1953, whereupon the city may proceed with the levy of such taxes. For similar state law, see U.C.A., 1953, Section 11-42-401, et seq.

Section 9-2-13. Preparation of assessment list.

Whenever the city engineer shall issue a certificate covering a portion or all of the work completed in any improvement district, he shall transmit a copy of such certificate, together with a plat of the property affronted, to the city treasurer. Immediately upon receipt of such copy and plat the city treasurer shall cause to be made an accurate list of the property affected. Immediately upon the completion of such assessment list the treasurer shall file a true copy thereof with the city recorder, who shall thereupon notify the board of equalization and review that the assessment list has been completed and a copy thereof filed in his office.

Section 9-2-14. Levy of tax.

When the contractor has finished the work contracted for, or such part thereof as may be provided for in the contract, or when lighting service or park maintenance is commenced, after contract duly let, or after the purchase of condemnation price has been fixed for land acquired for the opening, widening or extending of any street or alley, the council shall

pass an ordinance levying a special tax sufficient in amount to cover the cost of such improvements, as appears by the contract entered into for the performance of such work, or the purchase or condemnation price, plus an amount not to exceed ten percent for engineering and other expenses, upon the blocks, lots or parts thereof or pieces of ground in front of or along or upon which such improvement has been completed, according to the contract. The ordinance shall include:

- a. A reference to the proposed improvement and the district to be benefited;
- b. The total cost of the improvements to the blocks, lots or parts thereof or pieces of ground in front of or along or upon or adjacent to which the improvement has been completed and upon which the tax is levied shall include the interest of interim warrants and the total contract price plus an amount not to exceed ten percent thereof to cover actual cost of engineering, inspection, mailing notices and making the levy;
- c. A description of the blocks, lots or parts thereof or pieces of ground affected or benefited by the improvement and upon which the tax is levied;
- d. A determination of the manner of making the assessment of the special tax, in respect to front feet, square feet or other unit of measurement;
- e. A finding and determination of the benefit of the improvement to the property assessed;
- f. A declaration of the levy and assessment of the special tax;
- g. A direction and authorization to the treasurer to assess and collect the tax.

Section 9-2-15. Amount of levy; when tax due; interest.

The total cost of the improvement, including interest on interim warrants, if any, the contract price plus an amount not to exceed ten percent thereof to cover actual cost of engineering, inspection, publishing notices and making the levy, shall be levied upon the property and shall become due in not more than ten equal annual installments as may be provided in the ordinance levying the tax, with interest on the whole sum unpaid at not to exceed seven percent per annum until due and thereafter at the rate of ten percent per annum until paid; provided, that where the assessment is for light service or park maintenance, interest shall be charged only from and after the date on which the levy becomes effective. For similar state law, see U.C.A., 1953, Section 11-42-401, et seq.

Section 9-2-16. Payment of tax.

One or more of such installments in the order payable, or the whole tax, may be paid without interest within fifteen days after the ordinance levying the tax becomes effective. One or more installments in the order in which they are payable, or the whole special tax, may be paid after such fifteen days, and before the first installment becomes due, by paying the same with interest from the date of levy to the date such installment is due. One or more installments in the order in which they are made payable, or the whole special tax, may be paid on the day any installment becomes due by paying the amount thereof and interest to the date of payment. Default in the payment of any such installment of principal or interest when due shall cause the whole of the unpaid principal or interest to become due and payable immediately and the whole amount of the unpaid shall thereafter draw interest at the rate of ten percent per annum until paid but at any

time prior to the date of sale of foreclosure the owner may pay the amount of all unpaid installments past due, with interest at the rate of ten percent per annum to the date of payment on the delinquent installments, and all accrued costs, and shall thereupon be restored to the right thereafter to pay in installments in the same manner as if default had not occurred. For similar state law, see U.C.A., 1953, Sections 11-42-411.

Section 9-2-17. Special improvement warrants or special improvement bonds.

In any instance where a special tax or assessment is levied for the purpose of making or paying for any of the improvements authorized by law, the city recorder shall, fifteen days after the ordinance levying such tax become effective, issue special improvement bonds as directed by the council in payment of the cost and expense of such improvements and against the funds created by such special tax levy. The warrants or bonds shall be consecutively numbered and in form, wording and color different and to distinguish them from other bonds of the city and shall be drawn payable to bearer and issued in denominations of one thousand dollars, five hundred dollars, one hundred dollars or fifty dollars, except the last issued which may be for a lesser amount. The warrants or bonds shall be so divided that substantially an equal proportion of the total issue will be due and payable in series or installments annually during the period in which such special tax is to be paid, as provided in the ordinance levying the tax. All such warrants or bonds shall be dated as of the date when the ordinance levying such taxes becomes effective and shall bear interest at the rate of not to exceed seven percent per annum from date until due and at the rate or eight percent per annum thereafter until paid; provided, that warrants or bonds issued for light serviced or park maintenance shall bear interest only from and after the due date. All interest shall be paid annually and shall be evidenced by interest coupons attached to such warrants or bonds and attested by the facsimile signature of the city recorder. The warrants of bonds shall be issued by the city recorder payable in not to exceed ten annual series or installments. The warrants or bonds shall indicate the time when each installment is due and provide that interest at the rate or not to exceed percent annum on the whole sum unpaid shall be due and payable at the time each series or installment is due, except that warrants or bonds issued for lighting services or park maintenance shall provide no interest until after such series or installment is payable. The unpaid principal due at such time shall draw interest at the rate of eight percent annum. For similar state law, see U.C.A., 1953, Section 11-42-605, and 11-42-606.

Section 9-2-18. Disposition of sums collected within fifteen days after tax levy.

All sums collected by the city treasurer within fifteen days after the ordinance levying the tax becomes effective shall be paid to the contractor having the contract to make the improvements to pay for which such tax is levied, less not exceeding ten percent, to be retained by the city on account of levying, engineering, inspecting, publishing notices and other expenses by the city incident to such improvement and the levy and collection of such tax. For similar state law, see U.C.A., 1953, Section 10-7-14.2.

Section 9-2-19. Exemption from levy for planting in parking spaces and park maintenance.

The Council may exempt any lot or piece of ground from the levy of the tax for setting out and planting lawn, grass and shade trees in parking spaces or for park maintenance

when the owner of such property shall, at any time prior to the execution of the contract for work, make showing satisfactory to the council that he has commenced, and will continue to its completion, to set out and plant lawn, grass and shade trees in the parking space abutting his property, in accordance with the plan of the city engineer, and that he will maintain the same in good condition thereafter.

Section 9-2-20. Ordinance levying tax to be certified to treasurer.

It shall be the duty of the city recorder, immediately after the ordinance levying a special tax shall become effective, to transmit a certified copy thereof to the city treasurer, who shall thereupon proceed to collect the special tax.

Section 9-2-21. Publication of notice of special tax.

Immediately upon the receipt by the city treasurer of the certified copy of the ordinance levying a special tax or assessment, as provided herein, the treasurer shall give at least five days notice, in one or more papers having a general circulation in the city, of the time when such tax or assessment shall become delinquent, such notice shall be substantially in the following form:

Notice of Special Tax

To whom it may concern:

Notice is hereby given that a special tax for the purpose of (here insert briefly a description of the improvement for which the tax is levied) has been levied by ordinance of the City Council of Grantsville, Utah, which became effective on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Said special tax is levied upon the following described real property in Grantsville City, to-wit: (here insert a full description of the property affected by the levy, according to lots, blocks, or parts thereof, or pieces of ground as the same may have been platted and recorded) and is due and payable in equal annual installments, beginning the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. Interest at the rate of \_\_\_\_\_ (not to exceed seven percent per annum) on the whole amount of said tax shall be computed from the date the ordinance levying said tax became effective, to-wit: the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_; and interest \_\_\_\_\_ at said rate on the whole amount of said tax unpaid shall be due and payable with each installment. (Above sentenced will be eliminated when tax is levied for lighting service or park maintenance.) If any installment or the interest aforesaid is not paid on the date when the same becomes due, then the whole amount of the tax unpaid at the time the said installment and interest are due will become payable, and will draw interest at the rate of ten percent per annum until paid. One or more of said installments in the order in which they are payable aforesaid, or the whole tax, may be paid at any time within fifteen days after the ordinance levying the tax becomes effective, without interest; and one or more of said installments in the order in which they are payable, or the whole tax unpaid, may be paid on the day any installment is due, by paying the amount thereof and interest to said day. If said tax is not paid when due I shall proceed at once to collect it with interest and costs, as provided by law and ordinance.

All special taxes are payable at my office, Room \_\_\_\_\_ City Hall, Grantsville City, Utah.

Dated at Grantsville City, Utah, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.  
City Treasurer and Collector of Special Taxes.

Section 9-2-22. Mailing notice of special tax.

As soon as possible after the first publication of notice of a special tax and not more than five days after the receipt by him of the certified copy of the ordinance levying a special tax or assessment, the city treasurer shall cause to be deposited in the mail, postpaid and addressed to the several owners of the property affected by the levy, as they may then appear upon the records in the office of the county assessor, at their last known post-office address, a personal notice, containing the facts relating to the assessment and substantially in the form provided for a published notice.

Section 9-2-23. Delinquent list and notice of sale.

Within ten (10) days after the date of delinquency, as fixed in the levy and notice of tax, the city treasurer shall proceed to make up a list of all property upon which the special tax remains due and unpaid and, upon completion, cause the same to be published once in a newspaper having general circulation in the city. Such delinquent list shall contain a description of the property delinquent according to lots, blocks or parcels, together with the owner's name, if known, and if not known, in lieu thereof, the words "Unknown Owner," with the amount of the 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, and unless said taxes, including interest, together with the cost of publication, are paid on or before the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. (fix date at least twelve days from the date of publication), the real property upon which such taxes are a lien will, on said day, be sold for said taxes, interest, costs of advertising and expense of sale as in the manner provided by law for sales of delinquent general taxes, at the front door of the City Hall, beginning at the hour of twelve o'clock Noon, of said day, and continuing until all of said property shall have been sold.

Section 9-2-24. Cost of advertising delinquent land.

The city treasurer shall tax against each parcel of land advertised as delinquent the sum of fifty cents as the cost of advertising the delinquent and shall, after the first publication, in all instances of payment, sale or redemption, collect such amount in addition to the tax.

Section 9-2-25. Expense of sale for taxes.

In case of a sale of any land for special taxes, the city treasurer shall add to the amount of tax and cost of advertising the further sum of twenty-five cents as the expense of sale and shall, in all instances of sale or redemption, collect such sum.

Section 9-2-26. Minimum sale price.

In no case shall land 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.

Section 9-2-27. Conduct of sale.

On the day fixes for the sale, the city treasurer, in person or by deputy, shall appear at the hour and place named in the notice of sale and shall there offer sufficient of the delinquent real estate to pay the taxes, interest and costs at public auction to the highest responsible bidder for cash. 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 amount to \$\_\_\_\_\_ including interest, with costs and expenses of \$\_\_\_\_\_. That 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 in the afternoon of the day advertised, it may be, by the treasurer, continued until noon of the next succeeding business day, and thereafter in the same manner proceeded with and continued until completed.

Section 9-2-28. Sale to city.

In case no bid at least equal to the amount of taxes, principal and interest, cost of advertising and expenses of sale on each separate parcel is received, as each separate parcel is offered for sale, such parcel shall be deemed bid in for the city and shall be purchased by the city for the amount of the tax, principal and interest, the cost of advertising and expense of sale and such sale shall have the same effect as if made to an individual.

The City Recorder shall draw a warrant for the above-specified amount of the purchase price against the special improvement guarantee fund and in favor of the city treasurer for the special fund for which the tax was levied.

Section 9-2-29. Tax sale record.

The Treasurer shall make a record of all sales of real property in a book to be kept by him for that purpose, therein describing the several parcels of real property on which the taxes, interests, costs and expenses were paid by purchasers, in the same order as that in which such property was advertised for sale, stating in separate columns the property, the amount of the tax, interest, the cost and expenses, how much and what part of each tract was sold, to whom sold, the date of sale and the date of redemption. At the end of each calendar year the book shall be endorsed "City Treasurer's Special Tax Sale Record for the Year \_\_\_\_\_" And it shall then be filed in office. Whenever, thereafter, any portion of property so sold shall be redeemed the fact of redemption shall be, by the treasurer, entered opposite the description of the property in the tax sale record. At the expiration of three years from the date of filing in his office, the city treasurer shall file each yearly tax sale record in the office of the city recorder.

Section 9-2-30. Certificate of sale.

When the 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 therefore, and shall be substantially in the following form:

Grantsville City Corporation Treasurer's Office

Certificate of Sale for Special Tax

This certifies, that on \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, in pursuance of law and ordinance, I \_\_\_\_\_, as City Treasurer and Collector of Special Taxes for Grantsville City, Utah, sold to \_\_\_\_\_ subject to redemption, as provided by law, the following property in Grantsville City, Utah, for delinquent special taxes assessed against property in the name of \_\_\_\_\_ to-wit:

Description
_____ Ext. No _____ Page _____
Frontage abutting said improvements 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 _____	\$ _____

City Treasurer and collector of Special Taxes  
Dated, Grantsville City \_\_\_\_\_

Section 9-2-31. Certificate of sale; fee of issuance.

The Treasurer shall collect a fee of two dollars for each certificate of sale issued, which fee shall be transferred into the city treasury.

Section 9-2-32. Certificate of sale; sale of certificate.

The city may sell and assign any certificate of sale upon payment to it of the amount mentioned in the certificate, together with interest at ten percent per annum from the date of sale to the date of assignment, and all moneys received therefrom shall be paid into the special improvement guarantee fund.

Section 9-2-33. Interest after delinquency.

Interest at the rate of ten percent per annum shall be charged on the special tax due from the date of delinquency until the date of sale and interest at the rate of ten percent per

annum shall be charged on the full amount for which the property was sold from the date of sale.

Section 9-2-34. General taxes on property sold to city.

Between the thirteenth day of November and the fifteenth day of December in each year, the City Recorder shall ascertain, by examination of the county records, what, if any, of the property sold to the city is delinquent and will be sold for the general taxes the coming spring and report the property and the amount of taxes in each instance to the Council with a request that the amount thereof be appropriated to the county for the purpose of taking an assignment of the county's interest of all such sales as provided by the laws of the state. It shall be the duty of the council to appropriate the amount as recommended by the City Recorder and he shall thereupon draw a warrant in favor of the county for the total sum of such delinquent taxes and deliver the same to the County Treasurer and receive an assignment of the county's interest on all such property involved. The City Recorder shall thereupon deliver the receipt for such assignment to the City Treasurer and file and attach the assignment to the corresponding certificate of sale in his office. Upon receiving such receipt, the City Treasurer shall make an entry of his tax sale record, opposite the corresponding property, of the date and amount of taxes paid under such assignment. Such taxes shall thereafter draw interest at the rate of ten per cent per annum and shall be included in the amount required to be paid in the redemption of such property.

Section 9-2-35. Redemption of land sold for special taxes.

Real estate sold for special taxes may be redeemed by any person interested therein, at any time within three years after the date of sale thereof, by paying into the City Treasurer, for the use of the purchaser or his 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 fifty cents for the redemption certificate, and all special taxes that have accrued thereon and which have been paid by the purchaser after his purchase to the time of redemption, together with interest at the rate of ten percent per annum on the whole from the date of payment to the day of redemption; provided, that in all cases where property has been sold to the city, and general taxes thereon have been thereafter paid by the city, it shall be necessary also for a redemption to pay the amount of such general taxes, so paid as aforesaid, with interest thereon from the date of payment to the day of redemption at the rate of ten percent per annum; provided further, that when two 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 is interested, upon payment of that portion of the taxes, interest and costs which his property bears to the whole property sold, together with the sum of fifty cents for a redemption certificate.

Section 9-2-36. Redemption of land sold for special taxes; entry in tax sale record; certificate of redemption.

The City Treasurer shall, when any property is redeemed, make the proper entry in the tax sale record filed in his office and issue a certificate of redemption, which certificate shall be by his acknowledged. Such entry or such certificate shall be prima facie evidence

or such redemption.

Section 9-2-37. Redemption of land sold for special taxes; duty of treasurer and recorder upon redemption of property sold to city.

In all cases where property sold to the city is redeemed, the City Treasurer shall issue a formal notice of such redemption in writing and file the same with the City Recorder, whose duty it shall be to attach such notice to the corresponding certificates of sale on file in his office and endorse on the filing face of such certificates, in red ink, the word "redeemed" and the date of redemption.

Section 9-2-38. Tax deed.

If any property sold as aforesaid be not redeemed within the time and in the manner in this chapter provided, upon the deposit, by the Treasurer with the City Recorder, of the tax sale record for the year in which such property was sold, the City 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 heir, or assigns, as the case may be. If any person shall be entitled to receive deeds for more than one parcel of property, he 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 his office will permit, the City Recorder shall make and acknowledge a deed conveying to the city all property purchased in the name of the city at special tax sales and not theretofore redeemed, as in this chapter provided, and shall see that such deeds are properly recorded in the office of the County Recorder and thereafter kept on file in his office for the benefit of the special improvement guarantee fund. Deeds issued by the City Recorder in pursuance of the provisions of this chapter shall recite substantially 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, shall be executed by the City Recorder on behalf of the city and shall be acknowledged so as to be entitled to record.

Section 9-2-39. Tax deeds; record to be kept by City Recorder.

The City Recorder shall keep on file in his office a record of all tax deeds issued by him which shall be a facsimile copy of the deeds so issued 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.

Section 9-2-40. Tax deed; recorder's fees.

The City Recorder shall collect two dollars for each deed issued, for the first description of property contained in such deed, and for each additional description of property in such deed, one dollar, and shall transfer such fees monthly in to city treasury; provided, that in cases where the city is the tax sale purchaser, no fee shall be collected.

Section 9-2-41. Redemption after deed to city.

Whenever property sold for special taxes and bought in by the city shall have been conveyed to the city recorder's deed, such property may, prior to the public sale hereinafter provided for, be redeemed by the prior owner, his heirs, personal

representatives or assigns upon petition therefore addressed to the council and upon such terms as the council may determine. Such process shall be paid into the special improvement guarantee fund.

Section 9-2-42. Sale of property by city.

The City Treasurer may at any time after due publication thereof in at least three issues of a newspaper having a general circulation in the city, offer for sale at the front door of the city hall building at the time specified in the notice, all real property to which the city had received a tax deed on account of sale for delinquent taxes, not theretofore redeemed and may sell the same to the highest satisfactory bidder, the city council shall authorize the mayor and the city recorder to execute the deed of Grantsville City for any other property thus sold. All such property for which there is no purchaser at the sale provided for in this section may thereafter be disposed of by the City Council at either public or private sale. Proceeds received for all such sales shall be paid into the Special Improvement Guarantee Fund.

Section 9-2-43. Special Improvement guarantee fund, creation; purposes.

There is hereby created a special fund to be known as the "Special Improvement Guarantee Fund," which shall be used for the purpose of guaranteeing, to the extent of such fund, the payment of special improvement bonds or special improvement warrants, and interest thereon, heretofore or hereafter issued against local improvement districts, for the payment of local improvements therein, and for the purchase of property sold to the city at the tax sales or under foreclosure for delinquent special improvement taxes.

Section 9-2-44. Special improvement guarantee fund; appropriations, etc., by the council, warrants.

The Council shall create and maintain the special improvement guarantee fund by appropriation from the general fund or by the levy of a tax of not to exceed one mill on any one year or by the issuance of general obligation bonds or by appropriation from such other sources as may be determined upon by the council to provide the moneys necessary for that purpose. The fund shall be held by the city treasurer and shall be kept by him separate and apart from all other funds held by him. Payments out of the fund shall be made only upon warrants drawn by the City Recorder.

Section 9-2-45. Special improvement guarantee fund; transfer of excess charges and penalties to fund.

All excess charges and penalties collected by the city treasurer for the benefit or credit or any special improvement fund and remaining on hand after all the bonds or warrants, together with interest thereon, drawn against such special improvement fund shall have been fully paid and cancelled, shall be transferred by the city recorder to the special improvement guarantee fund.

Section 9-2-46. Special improvement guarantee fund; payment of bonds or warrants.

When any bond or warrant or coupon drawn against any special improvement fund is presented to the city treasurer for payment and there is not a sufficient amount in the special improvement fund against which it is drawn to pay the same, unless otherwise

requested by the holder, payment therefore shall be made by warrant drawn upon the city recorder against the special improvement guarantee fund.

Section 9-2-47. Special improvement guarantee fund; payment for purchase of property by city at tax sale; proceeds from redemption, etc., paid into fund.

In the event that any property is sold to the city at tax sales, or under foreclosure, for delinquent special improvement taxes, such purchase shall be made by warrant drawn against the special improvement guarantee fund. The city shall not be required, however, to make payment on any such sale from such special improvement guarantee fund to the fund of the special improvement district for whose benefit such sale is made of an amount in excess of the installments of such tax actually delinquent, with accrued interest thereon to the date of sale, but shall thereafter, so long as such real estate shall not have been redeemed from such sale, and up to the time of the issuance of a tax deed for such property, make payment of the annual installments, with interest, on such tax as the same fall due. Upon a tax deed issuing for such real estate to the city, any remaining installments due on such tax, with accrued interest to date, shall be paid from the special improvement guarantee fund to the fund of such special improvement district. All proceeds from the redemption or sale of property sold under foreclosure or of certificates of tax held by the city shall be paid into the special improvement guarantee fund.

Section 9-2-48. Special improvement guarantee fund; replenishment of fund by council.

Whenever there is not a sufficient amount of cash in the special improvement guarantee fund at any time to make any and all purchases of property bid in by the city at sales of property for delinquent special improvement taxes, the council shall replenish the special improvement guarantee fund by transfer or appropriation from the general fund or other available sources as may be determined by the council.

Warrants drawing interest at a rate of not to exceed eight percent per annum may be issued by the city recorder against such fund to meet any financial liabilities accruing against it, but at the time of making its next annual tax levy, the council shall provide for the levy of a sum sufficient with the other resources of the fund to pay warrants so issued and outstanding, the tax for this purpose not to exceed one mill in any one year.

Section 9-2-49. Special improvement guarantee fund; subrogation of city.

Whenever the city shall have paid under its guarantee any sum on account of principal or interest on the bond or warrants of any district, it shall be subrogated to the rights of the holders of such bonds or warrants or interest coupons so paid and such bonds or warrants or coupons and the proceeds thereof shall become a part of the guarantee fund.