

HOUSE BILL NO. HB0102

Property tax sales-highest bidder.

Sponsored by: Representative(s) Zwonitzer, Dv. and
Senator(s) Johnson

A BILL

for

1 AN ACT relating to property taxes; requiring real property
2 tax sales to be made to the highest bidder at public
3 auction; specifying the amount to be paid for redemption;
4 and providing for an effective date.

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6 *Be It Enacted by the Legislature of the State of Wyoming:*

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8 **Section 1.** W.S. 39-13-108(e)(iii)(B) and by creating
9 a new subparagraph (F) and 39-13-109(e)(iv)(A)(intro) are
10 amended to read:

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12 **39-13-108. Enforcement.**

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14 (e) Tax sales. The following shall apply:

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1 (iii) The following shall apply to the time and
2 place of sale, the purchasers, unsold property and the
3 certificate of purchase:

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5 (B) ~~Any person who offers~~ Sales may be made
6 by lottery or by public auction, without appraisal, to the
7 highest bidder for cash whose bid is at least sufficient to
8 pay the amount of taxes, interest, penalties and costs
9 including charges provided by paragraph (ix) of this
10 subsection due on any real property. ~~is considered the~~
11 ~~purchaser thereof.~~ The purchaser shall immediately pay the
12 county treasurer all amounts due on the real property in
13 the absence of which the real property shall again be
14 offered for sale and the original purchaser disqualified.
15 Any real property which cannot be sold for the amount of
16 taxes, interest, penalties and costs shall be bid in for
17 the county by the county treasurer. Real property bid in
18 for the county shall be assessed each year and taxes placed
19 thereon the same as other real property but shall be placed
20 on a separate assessment roll and the valuation shall not
21 be included in the county valuation. A list of the
22 property shall be sent to the board on the first Monday in
23 July for statistical purposes;

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39-13-109. Taxpayer remedies.

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(e) Redemption. The following shall apply:

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(F) Any amount paid by a purchaser under subparagraph (B) of this paragraph that is in excess of amounts due for taxes, interest, penalties and costs, including the charges provided by paragraph (ix) of this subsection, shall be considered and distributed the same as tax monies collected from similar property in the county.

(iv) A person redeeming real property from a person holding a certificate of purchase shall pay the following amounts, excluding attorney's fees, before being entitled to a certificate of redemption:

(A) The amount ~~for which the property was sold~~ of taxes, interest, penalties and costs, including charges provided by W.S. 39-13-108(e)(ix) paid by the purchaser at the tax sale but excluding any excess amount paid as provided in W.S. 39-13-108(e)(iii)(F), or in the case of a partial redemption, the amount allocated by the

1 county assessor to the portion being redeemed, including
2 the charges provided by W.S. 39-13-108(e)(ix)(A) and (B)
3 plus:

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5 **Section 2.** This act is effective July 1, 2015.

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(END)