

HOUSE BILL NO. HB0104

Property tax sales-highest bidder.

Sponsored by: Representative(s) Zwonitzer, Dv., Goggles,
Kasperik and Madden and Senator(s)
Christensen

A BILL

for

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

5

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.**

13

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:

4
5 (B) ~~Any person who offers~~ Sales shall be
6 made by public auction, without appraisal, to the highest
7 bidder for cash whose bid is at least sufficient to pay the
8 amount of taxes, interest, penalties and costs including
9 charges provided by paragraph (ix) of this subsection due
10 on any real property. ~~is considered the purchaser thereof.~~
11 The purchaser shall immediately pay the county treasurer
12 all amounts due on the real property in the absence of
13 which the real property shall again be offered for sale and
14 the original purchaser disqualified. Any real property
15 which cannot be sold for the amount of taxes, interest,
16 penalties and costs shall be bid in for the county by the
17 county treasurer. Real property bid in for the county
18 shall be assessed each year and taxes placed thereon the
19 same as other real property but shall be placed on a
20 separate assessment roll and the valuation shall not be
21 included in the county valuation. A list of the property
22 shall be sent to the board on the first Monday in July for
23 statistical purposes;

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1 (F) All amounts paid by the purchaser
2 referenced in subparagraph (B) of this paragraph in excess
3 of the taxes, interest, penalties and costs, including the
4 charges provided by paragraph (ix) of this subsection, due,
5 shall be considered and distributed the same as tax monies
6 collected from similar property in the county.

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8 **39-13-109. Taxpayer remedies.**

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10 (e) Redemption. The following shall apply:

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

16
17 (A) The amount ~~for which the property was~~
18 sold of taxes, interest, penalties and costs, including
19 charges provided by W.S. 39-13-108(e)(ix), paid by the
20 purchaser at the tax sale, or in the case of a partial
21 redemption, the amount allocated by the county assessor to
22 the portion being redeemed, including the charges provided
23 by W.S. 39-13-108(e)(ix)(A) and (B) plus:

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1 **Section 2.** This act is effective July 1, 2011.

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(END)