

HOUSE BILL NO. HB0200

Property tax sales-highest bidder.

Sponsored by: Representative(s) Zwonitzer, Dv. and Anderson, R.

A BILL

for

1 AN ACT relating to property taxes; requiring property tax  
2 sales to be made to the highest bidder; specifying the  
3 amount to be paid to redeem; and providing for an effective  
4 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 to~~ Sales shall be  
6 made by public auction, without appraisal, to the highest  
7 bidder for cash. The highest bidder whose bid is in an  
8 amount at least sufficient to pay the amount of taxes,  
9 interest, penalties and costs including charges provided by  
10 paragraph (ix) of this subsection due on any real property  
11 ~~is~~ shall be considered the purchaser thereof. The purchaser  
12 shall immediately pay the county treasurer all amounts due  
13 on the real property in the absence of which the real  
14 property shall again be offered for sale and the original  
15 purchaser disqualified. Any real property which cannot be  
16 sold for the amount of taxes, interest, penalties and costs  
17 shall be bid in for the county by the county treasurer.  
18 Real property bid in for the county shall be assessed each  
19 year and taxes placed thereon the same as other real  
20 property but shall be placed on a separate assessment roll  
21 and the valuation shall not be included in the county  
22 valuation. A list of the property shall be sent to the  
23 board on the first Monday in July for 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, 2009.

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(END)