

## HOUSE BILL NO. HB0043

Tax sale certificate of purchase.

Sponsored by: Representative(s) Zwonitzer, Dv., Campbell,  
Cannady and Madden and Senator(s) Emerich

A BILL

for

1 AN ACT relating to ad valorem taxation; specifying  
2 assignment of certificates of purchase as specified;  
3 requiring an assignment fee; requiring a public sale for  
4 certificates of purchase; and providing for an effective  
5 date.

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

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9 **Section 1.** W.S. 39-13-108(e)(iii)(C) and (D) is  
10 amended to read:

11

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           (C) Following completion of the sale the  
6 county treasurer upon payment of the fee provided by  
7 subparagraph (ix)(B) of this subsection shall make out,  
8 sign and deliver a certificate of purchase to the  
9 purchaser, or to the county in the event real property was  
10 bid in for the county without fee. The certificate of  
11 purchase shall describe the real property purchased, taxes  
12 and costs paid and shall state the amount of any special  
13 assessments for local or public improvements. Thirty (30)  
14 days or more after the sale, certificates of purchase may  
15 be assigned by endorsement and by paying an assignment fee  
16 of twenty dollars (\$20.00) to the county treasurer.  
17 Assignment of a certificate of purchase as provided in this  
18 subparagraph vests all right and title of the original  
19 purchaser in the assignee or his legal representatives. The  
20 county treasurer shall also note in the margin of the  
21 delinquent tax roll the certificate of purchase number and  
22 the amount for which the property was sold;

23

1 (D) The county commissioners of any county  
2 may sell and assign any certificate of purchase for real  
3 property bid in for the county pursuant to subparagraph  
4 (iii)(B) of this subsection at public ~~or private~~ sale at  
5 any time. ~~If sold at public sale~~ The commissioners may  
6 reject any bids at the public sale and continue the sale  
7 until the property is sold;

9           **Section 2.**   This act is effective immediately upon  
10 completion of all acts necessary for a bill to become law  
11 as provided by Article 4, Section 8 of the Wyoming  
12 Constitution.

14 (END)