CERTIFICATION OF ENROLLMENT

SENATE BILL 5768

Chapter 95, Laws of 2015

64th Legislature
2015 Regular Session

COUNTIES--ELECTRONIC PUBLIC AUCTIONS

EFFECTIVE DATE: 7/24/2015

Passed by the Senate March 10, 2015
Yeas 46  Nays 3

BRAD OWEN
President of the Senate

Passed by the House April 10, 2015
Yeas 97  Nays 0

FRANK CHOPP
Speaker of the House of Representatives
Approved April 24, 2015 3:47 PM

I, Hunter G. Goodman, Secretary of the Senate of the State of Washington, do hereby certify that the attached is SENATE BILL 5768 as passed by Senate and the House of Representatives on the dates hereon set forth.

HUNTER G. GOODMAN
Secretary

FILED
April 25, 2015

JAY INSLEE
Governor of the State of Washington

Secretary of State
State of Washington
AN ACT Relating to county electronic public auctions; amending RCW 36.34.060, 36.34.080, 36.34.090, 36.35.120, 84.56.070, 84.56.090, 84.64.005, 84.64.080, and 84.64.200; reenacting and amending RCW 36.16.140; adding a new section to chapter 36.16 RCW; adding a new section to chapter 84.64 RCW; and creating a new section.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Sec. 1. The legislature intends to grant counties in Washington clear authority to conduct public auctions via the internet, potentially reducing sale costs and enabling more bidders to participate.

Sec. 2. RCW 36.16.140 and 1991 c 363 s 50 and 1991 c 245 s 3 are each reenacted and amended to read as follows:

Public auction sales of property conducted by or for the county ((shall)) must be held at such places as the county legislative authority may direct. A county may conduct a public auction sale by electronic media pursuant to section 3 of this act.

NEW SECTION. Sec. 3. A new section is added to chapter 36.16 RCW to read as follows:
(1) A county treasurer may conduct a public auction sale by electronic media.

(2) In a public auction sale by electronic media, the county treasurer may:
   (a) Require persons to provide a deposit to participate;
   (b) Accept bids for as long as the treasurer deems necessary; and
   (c) Require electronic funds transfers to pay any deposits and a winning bid.

(3) At least fourteen days prior to the beginning of a public auction sale by electronic media, the county treasurer must:
   (a) Publish notice of the sale once a week during two successive weeks in a newspaper of general circulation in the county; and
   (b) Post notice of the sale in a conspicuous place in the county courthouse and on the county's internet web site.

(4) A deposit paid by a winning bidder in a public auction sale by electronic media must be applied to the balance due. If a winning bidder does not comply with the terms of the sale, the winning bidder's deposit will be forfeited and credited to the county treasurer's operations and maintenance fund. Deposits paid by nonwinning bidders must be refunded within ten business days of the close of the sale.

(5) All property sold at a public auction sale by electronic media is offered and sold as is.

(6) In a public auction sale by electronic media, a county treasurer is not liable for:
   (a) Known or unknown conditions of the property, including but not limited to errors in the assessor's records; or
   (b) Failure of an electronic device not owned, operated, or managed by the county that prevents a person from participating in the sale.

(7) For purposes of this section:
   (a) "Electronic funds transfer" has the same meaning as provided in RCW 82.32.085.
   (b) "Internet" has the same meaning as provided in RCW 19.270.010.
   (c) "Public auction sale by electronic media" means a transaction conducted via the internet that includes invitations for bids to purchase property submitted by an auctioneer and bids to purchase property submitted by sale participants, culminating in an auctioneer's acceptance of the highest or most favorable bid.
Invitations and bids are submitted through an electronic device, including but not limited to a computer.

Sec. 4. RCW 36.34.060 and 1963 c 4 s 36.34.060 are each amended to read as follows:
Sales of personal property must be for cash except when:
(1) A public auction sale by electronic media is conducted pursuant to section 3 of this act;
(2) Property is transferred to a governmental agency; or
(3) The county property is to be traded in on the purchase of a like article, in which case the proposed cash allowance for the trade-in must be part of the proposition to be submitted by the seller in the transaction.

Sec. 5. RCW 36.34.080 and 1993 c 8 s 1 are each amended to read as follows:
(1) All sales of county property ordered after a public hearing upon the proposal to dispose of the property must be supervised by the county treasurer and may be sold:
(a) At a county or other governmental agency's public auction, including a public auction sale by electronic media conducted pursuant to section 3 of this act;
(b) At a privately operated consignment auction that is open to the public;
(c) By sealed bid to the highest and best bidder.
(2) All sales of county property must meet or exceed the minimum sale price as directed by the county legislative authority.

Sec. 6. RCW 36.34.090 and 1997 c 393 s 5 are each amended to read as follows:
(1) Whenever county property is to be sold at public auction, consignment auction, or sealed bid, the county treasurer or the county treasurer's designee must:
(a) Publish notice of the sale once during each of two successive calendar weeks in a newspaper of general circulation in the county; and
(b) Post notice of the sale in a conspicuous place in the county courthouse; and
(c) If a public auction sale by electronic media will be conducted pursuant to section 3 of this act, post notice of the sale on the county's internet web site.

(2) The posting and date of first publication must be at least ten days before the day fixed for the sale.

Sec. 7. RCW 36.35.120 and 2001 c 299 s 10 are each amended to read as follows:

(1) Real property acquired by any county of this state by foreclosure of delinquent taxes may be sold by order of the county legislative authority ((of the county)) when in the judgment of the county legislative authority it is deemed in the county's best interests ((of the county)) to sell the real property.

(2) When the county legislative authority desires to sell any such property it may, if deemed advantageous to the county, combine any or all of the several lots and tracts of ((such)) the property in one or more units, and ((may)) reserve from sale coal, oil, gas, gravel, minerals, ores, fossils, timber, or other resources on or in the lands, and the right to mine for and remove the same((, and it shall)). It must then enter an order on its records fixing the unit or units in which the property ((shall)) will be sold ((and)), the minimum price for each of ((such)) the units, and whether the sale will be for cash or whether a contract will be offered, and reserving from sale ((such-of)) the resources as it may determine and from which units ((such)) the reservations ((shall)) will apply, and directing the county treasurer to sell ((such)) the property in the unit or units and at not less than the price or prices and subject to ((such)) the reservations so fixed by the county legislative authority. The order ((shall be)) is subject to the approval of the county treasurer if several lots or tracts of land are combined in one unit.

(3) Except in cases where the sale is to be by direct negotiation as provided in RCW 36.35.150, ((it shall be the duty of)) the county treasurer must, upon receipt of ((such)) the order ((of)), publish once a week for three consecutive weeks a notice of the sale of ((such)) the property in a newspaper of general circulation in the county where the land is situated. The notice ((shall)) must describe the property to be sold, the unit or units, the reservations, and the minimum price fixed in the order, together with the time and place and terms of sale, in the same manner as foreclosure sales as
provided by RCW 84.64.080. If a public auction sale by electronic
media is conducted pursuant to section 3 of this act, notice must
conform to requirements for a public auction sale by electronic
media.

(4) The person making the bid ((shall)) must state whether he or
she will pay cash for the amount of his or her bid or accept a real
estate contract of purchase in accordance with the provisions
hereinafter contained. If a public auction sale by electronic media
is conducted pursuant to section 3 of this act, the county may
require payment by electronic funds transfer.

(5) The person making the highest bid ((shall)) will become the
purchaser of the property. If the highest bidder is a contract bidder
the purchaser ((shall be required to)) must pay thirty percent of the
total purchase price at the time of the sale and ((shall)) enter into
a contract with the county as vendor and the purchaser as vendee
((which shall)). The contract must obligate and require the purchaser
to pay the balance of the purchase price in ten equal annual
installments commencing November 1st and each year following the date
of the sale, and ((shall)) require the purchaser to pay twelve
percent interest on all deferred payments, interest to be paid at the
time the annual installment is due((; and)). The contract may contain
a provision authorizing the purchaser to make payment in full at any
time of any balance due on the total purchase price plus accrued
interest on ((such)) the balance. The contract ((shall)) must contain
a provision requiring the purchaser to pay before delinquency all
subsequent taxes and assessments that may be levied or assessed
against the property subsequent to the date of the contract((; and shall)). The contract must contain a provision that time is of the
essence of the contract, and that in the event of a failure of the
vendee to make payments at the time and in the manner required and to
keep and perform the covenants and conditions therein required of him
or her ((that)) the contract may be forfeited and terminated at the
election of the vendor, and that in event of the election all sums
theretofore paid by the vendee ((shall)) will be forfeited as
liquidated damages for failure to comply with the provisions of the
contract((; and shall)). The contract must also require the vendor to
execute and deliver to the vendee a deed of conveyance covering the
property upon the payment in full of the purchase price, plus accrued
interest.
The county legislative authority may, by order entered in its records, direct that the coal, oil, gas, gravel, minerals, ores, timber, or other resources be sold apart from the land, such sale to be conducted in the manner hereinabove prescribed for the sale of the land. Any such reserved minerals or resources not exceeding two hundred dollars in value may be sold, when the county legislative authority deems it advisable, either with or without such publication of the notice of sale, and in such manner as the county legislative authority may determine will be most beneficial to the county.

Sec. 8. RCW 84.56.070 and 2013 c 239 s 4 are each amended to read as follows:

1. The county treasurer must proceed to collect all personal property taxes after first completing the tax roll for the current year's collection.

2. The treasurer must give notice by mail to all persons charged with personal property taxes, and if the taxes are not paid before they become delinquent, the treasurer must commence delinquent collection efforts. A delinquent collection charge for costs incurred by the treasurer may be added to the account.

3. In the event that the treasurer is unable to collect the taxes when due under this section, the treasurer must prepare papers in distraint. The papers must contain a description of the personal property, the amount of taxes, the amount of the accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner.

(a) The treasurer must without demand or notice distrain sufficient goods and chattels belonging to the person charged with the taxes to pay the same, with interest at the rate provided by law from the date of delinquency, together with all accruing costs. The treasurer must proceed to advertise the distraint by posting written notices in three public places in the county in which the property has been distrained, including the county courthouse. The notice must state the time when and place where the property will be sold.

(b) The county treasurer, or the treasurer's deputy, must tax the same fees for making the distraint and sale of goods and chattels for the payment of taxes as are allowed by law to sheriffs for making levy and sale of property on execution. Traveling fees.
must be computed from the county seat of the county to the place of making distraint.

(c) If the taxes for which the property is distrained, and the interest and costs accruing thereon, are not paid before the date appointed for the sale, which may not be less than ten days after the taking of the property, the treasurer or treasurer's designee must proceed to sell the property at public auction, or so much thereof as is sufficient to pay the taxes, with interest and costs. If there is any excess of money arising from the sale of any personal property, the treasurer must pay the excess less any cost of the auction to the owner of the property so sold or to his or her legal representative.

(d) If necessary to distrain any standing timber owned separately from the ownership of the land upon which the same may stand, or any fish trap, pound net, reef net, set net, or drag seine fishing location, or any other personal property as the treasurer determines to be incapable or reasonably impracticable of manual delivery, it is deemed to have been distrained and taken into possession when the treasurer has, at least thirty days before the date fixed for the sale thereof, filed with the auditor of the county wherein the property is located a notice in writing reciting that the treasurer has distrained the property, describing it, giving. The notice must describe the property, give the name of the owner or reputed owner, the amount of the tax due, with interest, and the time and place of sale. A copy of the notice must also be sent to the owner or reputed owner at his or her last known address, by registered letter at least thirty days prior to the date of sale.

(e) If the county treasurer has reasonable grounds to believe that any personal property, including mobile homes, manufactured homes, or park model trailers, upon which taxes have been levied, but not paid, is about to be removed from the county where the property has been assessed, or is about to be destroyed, sold, or disposed of, the county treasurer may demand the taxes, without the notice provided for in this section, and if necessary, may distrain sufficient goods and chattels to pay the same.

(4) As an alternative to the sale procedure specified in this section, the county treasurer may conduct a public auction sale by electronic media pursuant to section 3 of this act.
Sec. 9. RCW 84.56.090 and 2013 c 23 s 369 are each amended to read as follows:

(1) Whenever in the judgment of the assessor or the county treasurer personal property is being removed or is about to be removed ((without the limits of)) from the state, or is being dissipated or about to be dissipated, or is being or about to be sold, disposed of, or removed from the county so as to jeopardize collection of taxes, the treasurer ((shall)) must immediately prepare papers in distraint((which shall)). The papers must contain a description of the personal property, including mobile homes, manufactured homes, or park model trailers, being or about to be removed, dissipated, sold, disposed of, or removed from the county so as to jeopardize collection of taxes, the amount of the tax, the amount of accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner((and he or she shall)). The treasurer must, without demand or notice, distrain sufficient goods and chattels belonging to the person charged with ((such)) the taxes to pay the ((same)) taxes with interest at the rate provided by law from the date of delinquency, together with all accruing costs((and shall)). The treasurer must advertise and sell ((said)) the property as provided in RCW 84.56.070 or subsection (4) of this section.

(2) If ((said)) the personal property is being removed or is about to be removed from the ((limits of the)) state, is being dissipated or about to be dissipated, or is being or about to be sold, disposed of, or removed from the county so as to jeopardize collection of taxes, at any time subsequent to the first day of January in any year, and prior to the levy of taxes thereon, the taxes upon ((such)) the property so distrained ((shall)) must be computed upon the rate of levy for state, county, and local purposes for the preceding year((and)). All taxes collected in advance of levy under this section and RCW 84.56.120, together with the name of the owner and a brief description of the property assessed ((shall)), must be entered forthwith by the county treasurer upon the personal property tax rolls of such preceding year, and all collections thereon ((shall)) must be considered and treated in all respects, and without recourse by either the owner or any taxing unit, as collections for such preceding year. Property on which taxes are thus collected ((shall thereupon become)) are discharged from the lien of
any taxes that may thereafter be levied in the year in which payment
or collection is made.

(3) Whenever property has been removed from the county wherein it
has been assessed, on which the taxes have not been paid, then the
county treasurer, or ((his or her)) the treasurer's deputy, ((shall
have)) has the same power to distrain and sell ((said)) the property
for the satisfaction of ((said)) the taxes as he or she would have if
((said)) the property were situated in the county in which the
property was taxed((and)). In addition ((thereof said)), the
treasurer, or ((his or her)) the treasurer's deputy, in the distraint
and sale of property for the payment of taxes, ((shall have)) has the
same powers ((as are now by law given to)) as the sheriff in making
levy and sale of property on execution.

(4) As an alternative to the sale procedure specified in RCW
84.56.070, the county treasurer may conduct a public auction sale by
electronic media pursuant to section 3 of this act.

Sec. 10. RCW 84.64.005 and 2013 c 221 s 11 are each amended to
read as follows:

(Unless the context clearly requires otherwise, for purposes of
this chapter)) The definitions in this section apply throughout this
chapter unless the context clearly requires otherwise.

(1) "Date of delinquency" means the date when taxes first became
delinquent.

(2) "Electronic funds transfer" has the same meaning as provided
in RCW 82.32.085.

(3) "Interest" means interest and penalties((...and)).

((2))) (4) "Taxes;" "taxes, interest, and costs;" and "taxes,
interest, or costs" include any assessments and amounts deferred
under chapters 84.37 and 84.38 RCW, where ((such)) the assessments
and deferred amounts are included in a certificate of delinquency by
the county treasurer.

NEW SECTION. Sec. 11. A new section is added to chapter 84.64
RCW to read as follows:

(1) In lieu of the sale procedure specified in RCW 84.56.070 or
84.64.080, the county treasurer may conduct a public auction sale by
electronic media as provided in section 3 of this act.

(2) Notice of a public auction sale by electronic media must be
substantially in the following form:
Public notice is hereby given that pursuant to a tax judgment of
the superior court of the county of . . . . . . in the state of
Washington, and an order of sale duly issued by the court, entered
the . . . . day of . . . . . ., . . . ., in proceedings for
foreclosure of tax liens, I shall on the . . . . day
of . . . . . ., . . . ., commencing at . . . . o'clock . . ., at . .
[specify web site address] . . . . . ., sell the property to the
highest and best bidder to satisfy the full amount of taxes,
interest, and costs adjudged to be due. Prospective bidders must
deposit . . . . to participate in bidding. A deposit paid by a
winning bidder will be applied to the balance due. However, a winning
bidder who does not comply with the terms of sale will forfeit the
deposit. Deposits paid by nonwinning bidders will be refunded within
ten business days of the close of the sale. Payment of deposits and a
winning bid must be made by electronic funds transfer.

In witness whereof, I have affixed my hand and seal this . . . .
day of . . . . . ., . . . .
           Treasurer of . . . .
           county.

Sec. 12. RCW 84.64.080 and 2004 c 79 s 7 are each amended to
read as follows:
(1) The court (((shall))) must examine each application for
judgment foreclosing a tax lien, and if a defense (specifying in
writing the particular cause of objection) (((be))) is offered by any
person interested in any of the lands or lots to the entry of
judgment (((against the same))), the court (((shall))) must hear and
determine the matter in a summary manner, without other pleadings,
and (((shall))) pronounce judgment (((as the right of the case may be;
or))). However, the court may, in its discretion, continue (((such
individual cases, wherein defense is offered, to such time as may be
necessary, in order to secure substantial justice to the contestants
therein; but in all other cases the court shall proceed to determine
the matter in a summary manner as above specified))) a case in which a
defense is offered, to secure substantial justice to the contestants.
(2) In all judicial proceedings (((of any kind))) for the
collection of taxes, and interest and costs thereon, all amendments
which by law can be made in any personal action (((pending in such)))
in the court ((shall)) must be allowed((, and)). No assessments of property or charge for any of the taxes ((shall be considered)) is illegal on account of any irregularity in the tax list or assessment rolls, or on account of the assessment rolls or tax list not having been made, completed, or returned within the time required by law, or on account of the property having been charged or listed in the assessment or tax lists without name, or in any other name than that of the owner, and no error or informality in the proceedings of any of the officers connected with the assessment, levying or collection of the taxes, ((shall)) vitiates or in any manner affects the tax or the assessment ((thereof, and)) of the tax. Any irregularities or informality in the assessment rolls or tax lists or in any of the proceedings connected with the assessment or levy of ((such)) the taxes, or any omission or defective act of any officer ((or officers)) connected with the assessment or levying of ((such)) the taxes, may be, in the discretion of the court, corrected, supplied, and made to conform to the law by the court.

(3) The court ((shall)) must give judgment for ((such)) the taxes, interest, and costs ((as shall)) that appear to be due upon the several lots or tracts described in the notice of application for judgment ((or complaint, and such)). The judgment ((shall)) must be a several judgment against each tract or lot or part of a tract or lot for each kind of tax included therein, including all interest and costs((, and)). The court ((shall)) must order and direct the clerk to make and enter an order for the sale of ((such)) the real property against which judgment is made, or vacate and set aside the certificate of delinquency, or make such other order or judgment as in ((the)) law or equity may be just. The order ((shall)) must be signed by the judge of the superior court((, shall be)) and delivered to the county treasurer((, and shall be)). The order is full and sufficient authority for ((him or her)) the treasurer to proceed to sell the property for the sum ((as)) set forth in the order and to take ((such)) further steps ((in the matter as are)) provided by law.

(4) The county treasurer ((shall)) must immediately after receiving the order and judgment ((of the court)) proceed to sell the property as provided in this chapter to the highest and best bidder ((for each)). The acceptable minimum bid ((shall)) must be the total amount of taxes, interest, and costs.

(5) All sales ((shall)) must be made at a location in the county on a date and time (except Saturdays, Sundays, or legal holidays) as
the county treasurer may direct, and (shall) continue from day to
day (Saturdays, Sundays, and legal holidays excepted) during the same
hours until all lots or tracts are sold(, after). The county
treasurer must first (giving) give notice of the time(,) and
place where (such) the sale is to take place for ten days
successively by posting notice thereof in three public places in the
county, one of which (shall) must be in the office of the
treasurer. (The notice shall)

(6) Unless a sale is conducted pursuant to section 11 of this
act, notice of a sale must be substantially in the following form:

TAX JUDGMENT SALE

Public notice is hereby given that pursuant to real property tax
judgment of the superior court of the county of . . . . . . in the
state of Washington, and an order of sale duly issued by the court,
entered the . . . . day of . . . . . . , . . . , in proceedings for
foreclosure of tax liens upon real property, as per provisions of
law, I shall on the . . . . day of . . . . . . , . . . , at . . . .
o'clock a.m., at . . . . . . in the city of . . . . . . , and county
of . . . . . . , state of Washington, sell the real property to the
highest and best bidder for cash, to satisfy the full amount of
taxes, interest and costs adjudged to be due.

In witness whereof, I have hereunto affixed my hand and seal
this . . . . day of . . . . . . , . . . .

Treasurer of . . . . . . . . . . . . . . . . . . . . . . .
county.

(7) As an alternative to the sale procedure specified in
subsections (5) and (6) of this section, the county treasurer may
conduct a public auction sale by electronic media pursuant to section
11 of this act.

(8) No county officer or employee (shall) may directly or
indirectly be a purchaser of (such) the property at (such) the
sale.

(9) If any buildings or improvements are upon an area
encompassing more than one tract or lot, the same must be advertised
and sold as a single unit.

(10) If the highest amount bid for any (such) separate unit
tract or lot (is in excess of) exceeds the minimum bid due upon the
whole property included in the certificate of delinquency, the excess
(shall) must be refunded following payment of all recorded water-
sewer district liens, on application therefor, to the record owner of
the property. The record owner of the property is the person who held
title on the date of issuance of the certificate of delinquency.
Assignments of interests, deeds, or other documents executed or
recorded after filing the certificate of delinquency (shall) do not
affect the payment of excess funds to the record owner. In the event
that no claim for the excess is received by the county treasurer
within three years after the date of the sale (he or she shall)
the treasurer must at expiration of the three year period deposit
(such) the excess in the current expense fund of the county, which
(shall) extinguishes all claims by any owner to the excess funds.

(11) The county treasurer (shall) must execute to the purchaser
of any piece or parcel of land a tax deed. The tax deed so made by
the county treasurer, under the official seal of (his or her) the
treasurer's office, (shall) must be recorded in the same manner as
other conveyances of real property, and (shall) vests in the
grantee, his or her heirs and assigns the title to the property
therein described, without further acknowledgment or evidence of
(such) the conveyance (and shall).

(12) Tax deeds must be substantially in the following form:

State of Washington

County of ...........

This indenture, made this . . . . . . day
of . . . . . . , . . . . . . , between . . . . . . , as treasurer
of . . . . . . county, state of Washington, party of the first part,
and . . . . . . , party of the second part:

Witnesseth, that, whereas, at a public sale of real property held
on the . . . . day of . . . . . . , . . . . , pursuant to a real
property tax judgment entered in the superior court in the county
of . . . . . . on the . . . . day of . . . . . . , . . . . , in
proceedings to foreclose tax liens upon real property and an order of
sale duly issued by the court, . . . . . . duly purchased in
compliance with the laws of the state of Washington, the following
described real property, to wit: (Here place description of real
property conveyed) and that the . . . . . . has complied with the
laws of the state of Washington necessary to entitle (him, or her or them) to a deed for the real property.

Now, therefore, know ye, that, I . . . . . ., county treasurer of the county of . . . . . ., state of Washington, in consideration of the premises and by virtue of the statutes of the state of Washington, in such cases provided, do hereby grant and convey unto . . . . . ., his or her heirs and assigns, forever, the real property hereinbefore described.

Given under my hand and seal of office this . . . . day of . . . . . ., A.D. . . . .

. . . . . . . . . . . . . . . . . . . . . . . .

County Treasurer.

Sec. 13. RCW 84.64.200 and 2007 c 295 s 7 are each amended to read as follows:

((All lots, tracts and parcels of land upon which taxes levied prior to January 9, 1926 remain due and unpaid at the date when such taxes would have become delinquent as provided in the act under which they were levied shall be deemed to be delinquent under the provisions of this title, and the same proceedings may be had to enforce the payment of such unpaid taxes, with interest and costs, and payment enforced and liens foreclosed under and by virtue of the provisions of this chapter. For the purposes of foreclosure under this chapter, the date of delinquency shall be construed to mean the date when the taxes first became delinquent.))

(1) At all sales of property for which certificates of delinquency are held by the county, if no other bids are received, the county ((shall)) must be considered a bidder for the full area of each tract or lot to the amount of all taxes, interest, and costs due thereon, and where no bidder appears, acquire title in trust for the taxing districts as absolutely as if purchased by an individual under the provisions of this chapter((†)).

(2) All bidders except the county at sales of property for which certificates of delinquency are held by the county ((shall)) must pay the full amount of taxes, interest, and costs for which judgment is rendered, together with all taxes, interest, and costs which are delinquent at the time of sale, regardless of whether the taxes, interest, or costs are included in the judgment.

Passed by the Senate March 10, 2015.
Passed by the House April 10, 2015.