

SENATE FLOOR AMENDMENT

Second Reading

BY SENATOR Hansen

1 Amend reengrossed bill, page 38, after line 26 insert:

2 "SECTION 6. In Colorado Revised Statutes, **amend** 37-5-111 as
3 follows:

4 **37-5-111. Manner of collection - tax sale - certificate of**
5 **purchase - tax deed.** (1) BEFORE JULY 1, 2024, lands sold for delinquent
6 assessments under articles 1 to 8 of this ~~title~~ TITLE 37 shall be struck off
7 to the conservancy district or bid in for the conservancy district, in like
8 manner and effect, including issuance of a deed therefor, as provided by
9 law with respect to lands struck off to, or bid in for, counties, cities, or
10 towns as the case may be; but when a certificate of purchase has been
11 issued to the conservancy district with respect to any lands, no certificate
12 of purchase for subsequent assessments shall be issued with respect to the
13 same lands, except to the conservancy district, until all assessments
14 represented by certificates of purchase held by the conservancy district
15 have been redeemed or paid.

16 (2) BEFORE JULY 1, 2024, no holder of such certificate of
17 purchase, other than the conservancy district, shall be entitled to a tax
18 deed thereon, except upon payment of all assessments subsequent to such
19 certificate of purchase, which are due and unpaid or unredeemed, at the
20 time of issuance of the tax deed; and the tax deed so issued to such holder
21 shall be subject to future unpaid assessments. Any such holder of a
22 certificate of purchase may at any time after three years from issuance
23 thereof present the same to the county treasurer, together with all
24 subsequent certificates held by ~~him~~ THE HOLDER, as evidence of
25 subsequent payment of assessments, and request the county treasurer to
26 issue one tax deed thereon; and one tax deed shall be issued accordingly
27 in the same manner as other tax deeds.

28 (3) BEFORE JULY 1, 2024, the conservancy district may at any time
29 after three years from issuance of any such certificate of purchase held by
30 the district present the same to the county treasurer, together with all
31 subsequent certificates of purchase held by it as evidence of unpaid
32 subsequent assessments, and request the county treasurer to issue one tax
33 deed thereon; and one deed shall be issued accordingly in the same
34 manner as other tax deeds; but such tax deed shall not prejudice the parity
35 of any existing lien for general taxes. Upon the delivery of the tax deed,
36 the conservancy district shall have and enjoy all the rights of an owner in
37 fee simple to the lands described therein; but no sale of such land shall be
38 made by the district except subject to the lien of assessments due and
39 unpaid subsequent to the issuance of the tax deed to the district, as well
40 as future unpaid assessments, nor shall the district convey such property

1 by deed with covenants of warranty, nor shall any sale of such property
2 be made for less than the principal amount of the original assessment
3 thereon, remaining due and unpaid, unless such sale is approved by an
4 order of the district court in which the organization proceeding of the
5 district is pending.

6 (4) BEFORE JULY 1, 2024, the conservancy district by resolution
7 of its board of directors may sell, assign, and deliver any such certificates
8 held by the district for such sum as the board of directors may determine
9 and authorize; but no such sale or assignment shall be made ~~which~~ THAT
10 does not include all certificates held by the district with respect to the
11 same land. Upon presentation and surrender of such certificates by the
12 assignee thereof to the county treasurer, such officer shall accept the same
13 in payment of the assessment represented thereby, unless such purchaser
14 requests a tax deed thereon as provided in this section. No such
15 assignment shall be made by the district for less than the principal sum
16 represented by the certificate assigned, except upon order approving the
17 assignment, made by the district court wherein the organization
18 proceedings of the district is pending.

19 (5) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER
20 JULY 1, 2024, A CONSERVANCY DISTRICT, A HOLDER OF A CERTIFICATE OF
21 PURCHASE OTHER THAN A CONSERVANCY DISTRICT, OR A COUNTY
22 TREASURER SHALL FOLLOW THE PROCEDURES ESTABLISHED IN ARTICLE
23 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE PROCEDURES ESTABLISHED
24 IN THIS SECTION OR ARTICLE 11 OF TITLE 39 CONCERNING THE ISSUANCE
25 OF A TAX DEED. NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR
26 AFTER JULY 1, 2024, A CONSERVANCY DISTRICT SHALL NOT STRIKE OFF OR
27 BID IN FOR THE CONSERVANCY DISTRICT LANDS FOR DELINQUENT
28 ASSESSMENTS AND A COUNTY TREASURER SHALL NOT ISSUE A CERTIFICATE
29 OF SALE, CERTIFICATE OF PURCHASE, OR TAX DEED PURSUANT TO THIS
30 SECTION OR ARTICLE 11 OF TITLE 39 TO THE EXTENT SUCH ACTIONS WOULD
31 BE INCONSISTENT WITH THE REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

32 **SECTION 7.** In Colorado Revised Statutes, **amend** 37-23-114 as
33 follows:

34 **37-23-114. State tax laws to apply.** (1) The laws of this state for
35 the collection of general taxes including the laws for the sale of property
36 for taxes and the redemption of the same, except as modified in this
37 section, shall apply and have full force and effect for the purposes of
38 articles 20 to 30 of this ~~title~~ TITLE 37, and the provisions of said articles
39 for collecting the same shall be deemed for the purpose of carrying into
40 effect the police powers granted to drainage districts for the construction
41 and maintenance of drainage systems and shall not be construed as
42 imposing a special tax under the taxing power. BEFORE JULY 1, 2024, in
43 case of a sale of any lot or parcel of land or any interest therein for

1 delinquent drainage district taxes or delinquent drainage district and other
2 taxes, and there are no bids therefor on any of the days of such tax sale,
3 the same shall be struck off to the drainage district in which such land is
4 located for the amount of the taxes, interest, and costs thereon, and a
5 certificate of sale shall be made out to the district therefor and delivered
6 to its secretary, who shall file the same in the office of its board of
7 directors and record the same in a book of public record to be kept by said
8 board for such purpose, but no charge shall be made by the county
9 treasurer for making such certificate, and in such case ~~he~~ THE COUNTY
10 TREASURER shall make an entry on ~~his~~ THE TREASURER'S records "struck
11 off to drainage district" as well as an entry showing the amount
12 of the taxes and interest thereon for which said lands were offered for
13 sale, together with the cost attending such sale. No taxes assessed against
14 any land so struck off to said district under the provisions of this section
15 shall be payable until the same has been derived by the district from the
16 sale or redemption of such lands.

17 (2) BEFORE JULY 1, 2024, such drainage district or its assignee
18 shall be entitled to a tax deed for said lands, in the same manner and
19 subject to the same equities as if a private purchaser at said tax sale, upon
20 the payment to the county treasurer at the time of demanding said deed of
21 such sum as the board of county commissioners of such county at any
22 regular or special meeting may decide for the payment of any delinquent
23 general taxes, and if said deed is demanded by any assignee of the
24 drainage district, then such assignee shall also pay to the county treasurer
25 such additional amount as may be specified by the board of directors of
26 the drainage district, as payment for any delinquent drainage district
27 taxes.

28 (3) BEFORE JULY 1, 2024, in case the owner of said lot or parcel
29 of land, or interest therein, desires to redeem the same at any time before
30 said tax deed is issued, the same may be done in the same manner as
31 provided by law, in case said lot or parcel of land, or interest therein, has
32 been purchased by a bidder at said tax sale or has been struck off to the
33 county, and in such case the county treasurer shall forthwith issue a
34 certificate of redemption therefor and notify the secretary of said fact,
35 who shall thereupon make a suitable transfer entry upon ~~his~~ THE
36 SECRETARY'S record aforesaid, and return the certificate of sale to the
37 county treasurer for cancellation.

38 (4) BEFORE JULY 1, 2024, in case any person desires to obtain such
39 certificate of purchase so issued to said drainage district, the same may be
40 done in the same manner as provided by law in case said lot or parcel of
41 land, or interest therein, had been purchased by a bidder at said tax sale
42 or had been struck off to the county, upon payment to the county treasurer
43 of the required amount in cash, or in cash together with warrants not in

1 excess of the drainage district and redemption fund tax, or in cash and in
2 warrants and bonds and coupons respectively, not in excess of said
3 respective funds.

4 (5) BEFORE JULY 1, 2024, after any certificate of sale or tax deed
5 has been issued to any drainage district, such drainage district or any
6 assignee thereof may at any time commence an action in the district court
7 in the county wherein the major portion of said drainage district lies, for
8 the purpose of determining the validity of said tax sale. Such action shall
9 be conducted in the same manner as an action to quiet title to real estate
10 under the laws of the state; and after the final determination of such
11 action, the validity of the taxes for which the property was sold and the
12 legality of the proceedings taken in the sale of the property involved shall
13 be incontestable between all persons and parties whatsoever.

14 (6) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER
15 JULY 1, 2024, A DRAINAGE DISTRICT, AN ASSIGNEE OF A DRAINAGE
16 DISTRICT, A HOLDER OF A CERTIFICATE OF PURCHASE, OR A COUNTY
17 TREASURER SHALL FOLLOW THE PROCEDURES ESTABLISHED IN ARTICLE
18 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE PROCEDURES ESTABLISHED
19 IN THIS SECTION, SECTION 37-23-115 TO 37-23-118, OR ARTICLE 11 OF
20 TITLE 39 CONCERNING THE ISSUANCE OF A TAX DEED. NOTWITHSTANDING
21 ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A LOT OR PARCEL
22 OF LAND SHALL NOT BE STRUCK OFF TO A DRAINAGE DISTRICT AND A
23 COUNTY TREASURER SHALL NOT ISSUE A CERTIFICATE OF SALE,
24 CERTIFICATE OF PURCHASE, OR TAX DEED PURSUANT TO THIS SECTION OR
25 ARTICLE 11 OF TITLE 39 TO THE EXTENT SUCH ACTIONS WOULD BE
26 INCONSISTENT WITH THE REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

27 **SECTION 8.** In Colorado Revised Statutes, **amend** 37-23-115 as
28 follows:

29 **37-23-115. Sale of property taxed - repeal.** (1) The board of
30 directors of any drainage district may sell, dispose of, and convey, on
31 behalf of such district, any real property to which such drainage district
32 may take title by tax deed under the provisions of section 37-23-114, as
33 said board may by resolution direct, either at public or private sale, at
34 such price and upon such terms as said board may determine, and without
35 any authorization from the electors of such district.

36 (2) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2024.

37 **SECTION 9.** In Colorado Revised Statutes, **amend** 37-23-116 as
38 follows:

39 **37-23-116. President to execute deed - repeal.** (1) The president
40 of the board of directors of such drainage district, when authorized by
41 resolution of the board of directors, is empowered to execute,
42 acknowledge, and deliver any deeds of conveyance necessary to convey
43 such real property to the purchaser thereof. The deed of conveyance shall

1 be attested by the secretary of such drainage district under its seal, and
2 when so executed such deed of conveyance shall be held to convey the
3 entire title of such drainage district to the purchaser thereof.

4 (2) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2024.

5 **SECTION 10.** In Colorado Revised Statutes, **amend** 37-23-117
6 as follows:

7 **37-23-117. Proceeds of sale - repeal.** (1) The proceeds of such
8 sales shall be paid into such fund of the drainage district as its board of
9 directors by resolution may direct.

10 (2) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2024.

11 **SECTION 11.** In Colorado Revised Statutes, **amend** 37-23-118
12 as follows:

13 **37-23-118. Directors to perfect title - repeal.** (1) The board of
14 directors of any such drainage district is authorized to take such steps in
15 the name of and on behalf of the district as it deems necessary in order to
16 perfect the title of such drainage district to any lands to which it has taken
17 title by tax deed and for that purpose may procure and take deeds of
18 conveyance or other assurances of title from the holders of record or other
19 titles to such lands and may institute actions for the purpose of quieting
20 title to such real estate as against the claims of any other persons,
21 associations, or corporations.

22 (2) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2024.

23 **SECTION 12.** In Colorado Revised Statutes, 37-41-124, **amend**
24 (1), (2), (3), and (4); and **add** (4.5) as follows:

25 **37-41-124. Assessment - collection - redemption - deed.**
26 (1) The revenue laws of this state for the assessment, levying, and
27 collection of taxes on real estate for county purposes, as modified in this
28 section, shall be applicable for the purposes of this ~~article~~ ARTICLE 41,
29 including the enforcement of penalties and forfeiture for delinquent taxes.
30 BEFORE JULY 1, 2024, however, in case of sale of any lot or parcel of
31 land, or any interest therein, for delinquent irrigation district taxes or
32 delinquent irrigation district and general taxes, when there are no bids
33 therefor on any of the days of such tax sale, the same shall be struck off
34 to the irrigation district in which such land is located for the amount of
35 the taxes, interest, and costs thereon, and a certificate of sale shall be
36 made out to said district therefor and delivered to its secretary, who shall
37 file the same in the office of its board of directors and record the same in
38 a book of public record to be kept by said board for such purpose, but no
39 charge shall be made by the county treasurer for making such certificate,
40 and in such case ~~he~~ THE COUNTY TREASURER shall make the entry "struck
41 off to irrigation district" on ~~his~~ THE TREASURER'S records, as
42 well as an entry showing the amount of the general irrigation district taxes
43 and interest thereon, respectively, for which said lands were offered for

1 sale, together with the cost attending such sale.

2 (2) BEFORE JULY 1, 2024, no taxes assessed against any land so
3 struck off to said district under the provisions of this section shall be
4 payable until the same has been derived by the district from the sale or
5 redemption of such lands. Such irrigation district or its assignee shall be
6 entitled to a tax deed for said lands in the same manner and subject to the
7 same equities as if a private purchaser at said tax sale, upon the payment
8 to the county treasurer at the time of demanding said deed of such sum as
9 the board of county commissioners of such county at any regular or
10 special meeting may decide.

11 (3) BEFORE JULY 1, 2024, in case the owner of said lot or parcel
12 of land, or interest therein, desires to redeem the same at any time before
13 said tax deed shall be issued, the same may be done in the same manner
14 as is provided by law to be done, in case said lot or parcel of land, or
15 interest therein, had been purchased by a bidder at said tax sale or had
16 been struck off to the county. In such case the county treasurer shall
17 forthwith issue a certificate of redemption therefor and notify the district
18 secretary of said fact, who shall thereupon make a suitable transfer entry
19 upon ~~his~~ THE SECRETARY'S record and return the certificate of sale to the
20 county treasurer for cancellation.

21 (4) BEFORE JULY 1, 2024, in case any person desires to obtain such
22 certificate of purchase so issued to said irrigation district, the same may
23 be done in the same manner as provided by law to be done in case said lot
24 or parcel of land, or interest therein, had been purchased by a bidder at
25 said tax sale or had been struck off to the county, upon payment to the
26 county treasurer of the required amount in cash, or in cash together with
27 warrants not in excess of the district general fund tax, or in cash and
28 interest coupons or bonds not in excess of the irrigation district and
29 redemption fund tax, or in cash and in warrants and bonds, respectively,
30 not in excess of said respective funds.

31 (4.5) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR
32 AFTER JULY 1, 2024, AN IRRIGATION DISTRICT, AN ASSIGNEE OF A
33 IRRIGATION DISTRICT, A HOLDER OF A CERTIFICATE OF PURCHASE, OR A
34 COUNTY TREASURER SHALL FOLLOW THE PROCEDURES ESTABLISHED IN
35 ARTICLE 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE PROCEDURES
36 ESTABLISHED IN THIS SECTION OR ARTICLE 11 OF TITLE 39 CONCERNING
37 THE ISSUANCE OF A TAX DEED. NOTWITHSTANDING ANY LAW TO THE
38 CONTRARY, ON OR AFTER JULY 1, 2024, A LOT OR PARCEL OF LAND SHALL
39 NOT BE STRUCK OFF TO AN IRRIGATION DISTRICT AND A COUNTY
40 TREASURER SHALL NOT ISSUE A CERTIFICATE OF SALE, CERTIFICATE OF
41 PURCHASE, OR TAX DEED PURSUANT TO THIS SECTION OR ARTICLE 11 OF
42 TITLE 39 TO THE EXTENT SUCH ACTIONS WOULD BE INCONSISTENT WITH
43 THE REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

1 **SECTION 13.** In Colorado Revised Statutes, **amend** 37-43-183
2 as follows:

3 **37-43-183. Application.** (1) BEFORE JULY 1, 2024, the provisions
4 of sections 37-43-183 to 37-43-189 shall apply only to irrigation districts
5 having a bonded indebtedness of twenty dollars or more per acre and to
6 lands in such described irrigation districts upon which the general
7 property taxes have been delinquent and unpaid for more than five years.

8 (2) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER
9 JULY 1, 2024, A COUNTY TREASURER SHALL FOLLOW THE PROCEDURES
10 ESTABLISHED IN ARTICLE 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE
11 PROCEDURES ESTABLISHED IN THIS SECTION, SECTIONS 37-43-184 TO
12 37-43-189, OR ARTICLE 11 OF TITLE 39 CONCERNING STRIKING OFF LAND
13 OR THE ISSUANCE OF A CERTIFICATE OF SALE OR TAX DEED.
14 NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1,
15 2024, A LOT OR PARCEL OF LAND SHALL NOT BE STRUCK OFF TO A COUNTY
16 OR AN IRRIGATION DISTRICT AND A COUNTY TREASURER SHALL NOT ISSUE
17 A CERTIFICATE OR TAX DEED PURSUANT TO SECTIONS 37-43-184 TO
18 37-43-189 OR ARTICLE 11 OF TITLE 39.

19 **SECTION 14.** In Colorado Revised Statutes, **amend** 37-43-184
20 as follows:

21 **37-43-184. Treasurer to strike off lands to county - repeal.**

22 (1) When lands situate in an irrigation district, having an outstanding
23 bonded indebtedness or indebtedness evidenced by outstanding warrants
24 for which there are no available funds for payment, are sold for
25 delinquent taxes assessed for state, county, and school district purposes,
26 or any one or more of said purposes, with or without levies for irrigation
27 district taxes or assessments, and there are no bidders at said sale for said
28 lands in the amount of taxes assessed against the same, the treasurer, as
29 in other cases, shall strike said lands off to the county for the amount of
30 the state, county, and school district taxes and issue a certificate the same
31 as in other cases. The treasurer shall offer separately said lands for sale
32 for irrigation district taxes or assessments, if any, and sell the same to the
33 person who bids the amount of the assessments for irrigation purposes
34 against said lands. Such bidder may pay in cash or by such other
35 obligations of said district as are acceptable for such purpose. If there is
36 no bidder when said lands are offered for sale for the irrigation district
37 assessments, the same shall be struck off to the district. In either event a
38 certificate of sale for irrigation district assessments shall be executed and
39 delivered to the purchaser or said district with a notation thereon by the
40 treasurer showing the outstanding certificate of sale held by the county
41 and the amount thereof.

42 (2) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2024.

43 **SECTION 15.** In Colorado Revised Statutes, **amend** 37-43-185

1 as follows:

2 **37-43-185. Redemption - repeal.** (1) The person holding said
3 certificate of purchase for irrigation district taxes, or the irrigation district,
4 or any persons to whom said district assigns said certificate issued to it,
5 upon payment of the amount due the county for state, county, and school
6 district taxes, together with costs of sale and interest as provided by law,
7 or for such amount as may be fixed by the board of county
8 commissioners, may redeem from the sale to said county, and the amount
9 so paid shall be endorsed upon and added to the certificate of sale issued
10 for irrigation district assessments or taxes.

11 (2) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2024.

12 **SECTION 16.** In Colorado Revised Statutes, **amend** 37-43-186
13 as follows:

14 **37-43-186. Lands offered for sale - when - repeal.** (1) Lands
15 covered by an outstanding certificate held by the county shall not again
16 be offered for sale until said certificate is redeemed or assigned.
17 Subsequent taxes assessed against said land shall be endorsed upon such
18 certificate and shall become an additional amount due and payable
19 thereon.

20 (2) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2024.

21 **SECTION 17.** In Colorado Revised Statutes, **amend** 37-43-187
22 as follows:

23 **37-43-187. When county entitled to tax deed - repeal.** (1) If
24 any such certificate of sale issued to the county is not sold or assigned
25 within three years from the date of the sale, thereupon the county may
26 apply for a tax deed and shall be entitled to such tax deed the same as
27 provided by law for other purchasers at tax sales. After the execution of
28 said deed, the county shall be entitled to the rents, issues, and profits from
29 any such land the same as any other owner. Such tax deed shall name the
30 board of county commissioners as grantee and tax deeds may be executed
31 and delivered, based upon certificates now held by counties, as well as
32 certificates which may hereafter be issued covering lands in irrigation
33 districts having an outstanding indebtedness, as provided in this article.

34 (2) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2024.

35 **SECTION 18.** In Colorado Revised Statutes, **amend** 37-43-188
36 as follows:

37 **37-43-188. County may sell by quitclaim deed - repeal.** (1) At
38 any time the county may sell by quitclaim deed any such land so acquired
39 for the best price obtainable in the opinion of the board, which price is to
40 be fixed by the board of county commissioners; and the purchase price,
41 as well as the net amount realized as rental on such lands, shall be applied
42 upon and apportioned to the payment of taxes for state, county, and
43 school district purposes in proportion to the amount due at the time said

1 tax deed is executed and delivered.

2 (2) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2024.

3 **SECTION 19.** In Colorado Revised Statutes, **amend** 37-43-189

4 as follows:

5 **37-43-189. Continuation of lien of bonded indebtedness -**

6 **repeal.** (1) No such sale shall relieve the land so sold from the lien of a

7 bonded indebtedness, but the county, if it becomes the owner of any such

8 land, shall not be obligated or liable for any such bonded indebtedness,

9 interest, or other assessments or levies on account of irrigation district

10 purposes, but the same shall be enforceable against the land, and not

11 otherwise.

12 (2) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2024.

13 **SECTION 20.** In Colorado Revised Statutes, **amend** 37-45-129

14 as follows:

15 **37-45-129. Sale for delinquencies.** (1) BEFORE JULY 1, 2024, if

16 the taxes or assessments levied are not paid, then the real property shall

17 be sold at the regular tax sale for the payment of said taxes and

18 assessments, interest, and penalties in the manner provided by the statutes

19 of the state of Colorado for selling property for payment of general taxes.

20 If there are no bids at said tax sale for the property so offered under class

21 A and class B, said property shall be struck off to the county, and the

22 county shall account to the district in the same manner as provided by law

23 for accounting for school, town, and city taxes. If there are no bids for the

24 property so offered under class C and class D, said property shall be

25 struck off to the district, and the tax certificate shall be issued in the name

26 of the district, and the board shall have the same power with reference to

27 sale of said tax certificate as vested in county commissioners and county

28 treasurers when property is struck off to the counties.

29 (2) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER

30 JULY 1, 2024, A WATER CONSERVANCY DISTRICT OR A COUNTY TREASURER

31 SHALL FOLLOW THE PROCEDURES ESTABLISHED IN ARTICLE 11.5 OF TITLE

32 39 AND SHALL NOT FOLLOW THE PROCEDURES ESTABLISHED IN THIS

33 SECTION OR ARTICLE 11 OF TITLE 39 CONCERNING THE STRIKING OFF OF

34 PROPERTY OR THE ISSUANCE OF A TAX CERTIFICATE OR TAX DEED.

35 NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1,

36 2024, A LOT OR PARCEL OF LAND SHALL NOT BE STRUCK OFF TO A COUNTY

37 OR WATER CONSERVANCY DISTRICT AND A COUNTY TREASURER SHALL

38 NOT ISSUE A TAX CERTIFICATE OR TAX DEED PURSUANT TO THIS SECTION

39 OR ARTICLE 11 OF TITLE 39 TO THE EXTENT SUCH ACTIONS WOULD BE

40 INCONSISTENT WITH THE REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

41 **SECTION 21.** In Colorado Revised Statutes, 37-46-126.6,

42 **amend** (1); and **add** (4) as follows:

43 **37-46-126.6. Delinquent taxes.** (1) BEFORE JULY 1, 2024, if the

1 taxes levied are not paid, then delinquent real property shall be sold at the
2 regular tax sale for the payment of such taxes, interest, and penalties in
3 the manner provided by statute for selling real property for the
4 nonpayment of taxes. If there are no bids at such tax sale for the property
5 so offered, the property shall be struck off to the county, and the county
6 shall account to the district or the subdistrict levying the taxes in the same
7 manner as provided by law for accounting for school, town, and city
8 taxes.

9 (4) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER
10 JULY 1, 2024, A DISTRICT, SUBDISTRICT, OR COUNTY TREASURER SHALL
11 FOLLOW THE PROCEDURES ESTABLISHED IN ARTICLE 11.5 OF TITLE 39 AND
12 SHALL NOT FOLLOW THE PROCEDURES ESTABLISHED IN THIS SECTION OR
13 ARTICLE 11 OF TITLE 39 CONCERNING THE SALE OR STRIKING OFF OF
14 PROPERTY TO A COUNTY OR THE ISSUANCE OF A TAX DEED.
15 NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1,
16 2024, A LOT OR PARCEL OF LAND SHALL NOT BE STRUCK OFF TO A COUNTY
17 FOR NONPAYMENT OF TAXES PURSUANT TO THIS SECTION OR ARTICLE 11
18 OF TITLE 39 TO THE EXTENT SUCH ACTIONS WOULD BE INCONSISTENT WITH
19 THE REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

20 **SECTION 22.** In Colorado Revised Statutes, 37-47-128, **amend**
21 (2) and (3); and **add** (4) as follows:

22 **37-47-128. Limitations on power to levy and contract.**

23 (2) BEFORE JULY 1, 2024, all assessments under this ~~article~~ ARTICLE 47
24 shall be collected by the county treasurer of the respective counties in
25 which said real estate is situated at the same time and in the same manner
26 as is provided by law for the collection of taxes for county and state
27 purposes, and, if said assessments are not paid, then the real estate shall
28 be sold at the regular tax sale for the payment of said assessments,
29 interest, and penalties in the manner provided by the statutes of the state
30 of Colorado for selling property for the payment of general taxes. If there
31 are no bids at said tax sale for the property so offered, said property shall
32 be struck off to the district, and the tax certificates shall be issued in the
33 name of the district, and the board of directors has the same power with
34 reference to the sale of said tax certificates as is now vested in county
35 commissioners and county treasurers when property is struck off to the
36 counties.

37 (3) BEFORE JULY 1, 2024, tax deeds may be issued, based upon
38 said certificates of sale, in the same manner that deeds are executed on tax
39 sales on general state and county taxes.

40 (4) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER
41 JULY 1, 2024, THE DISTRICT, A SUBDISTRICT, OR A COUNTY TREASURER
42 SHALL FOLLOW THE PROCEDURES ESTABLISHED IN ARTICLE 11.5 OF TITLE
43 39 AND SHALL NOT FOLLOW THE PROCEDURES ESTABLISHED IN THIS

1 SECTION OR ARTICLE 11 OF TITLE 39 CONCERNING THE SALE OR STRIKING
2 OFF OF PROPERTY TO THE DISTRICT OR THE ISSUANCE OF A CERTIFICATE OF
3 SALE OR TAX DEED. NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON
4 OR AFTER JULY 1, 2024, A LOT OR PARCEL OF LAND SHALL NOT BE STRUCK
5 OFF TO THE DISTRICT AND A TAX CERTIFICATE OR TAX DEED SHALL NOT BE
6 ISSUED PURSUANT TO THIS SECTION OR ARTICLE 11 OF TITLE 39 TO THE
7 EXTENT SUCH ACTIONS WOULD BE INCONSISTENT WITH THE
8 REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

9 **SECTION 23.** In Colorado Revised Statutes, 37-48-110, **amend**
10 (2) and (3); and **add** (4) as follows:

11 **37-48-110. Limitations on power to levy and contract.**

12 (2) BEFORE JULY 1, 2024, all assessments under this ~~article~~ ARTICLE 48
13 shall be collected by the county treasurers of the respective counties in
14 which said real estate is situated at the same time and in the same manner
15 as is provided by law for the collection of taxes for county and state
16 purposes, and, if said assessments are not paid, the real estate shall be
17 sold at regular tax sales for the payment of said assessments, interest, and
18 penalties in the manner provided by the statutes of the state of Colorado
19 for selling property for the payment of general taxes. If there are no bids
20 at said tax sales for the property so offered, said property shall be struck
21 off to the district, and the tax certificates shall be issued in the name of
22 the district; and the board of directors has the same power with reference
23 to the sale of said tax certificates as is now vested in county
24 commissioners and county treasurers when property is struck off to the
25 counties.

26 (3) BEFORE JULY 1, 2024, tax deeds may be issued, based upon
27 said certificates of sale, in the same manner that deeds are executed on tax
28 sales on general state and county taxes.

29 (4) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER
30 JULY 1, 2024, THE DISTRICT, A SUBDISTRICT, OR A COUNTY TREASURER
31 SHALL FOLLOW THE PROCEDURES ESTABLISHED IN ARTICLE 11.5 OF TITLE
32 39 AND SHALL NOT FOLLOW THE PROCEDURES ESTABLISHED IN THIS
33 SECTION OR ARTICLE 11 OF TITLE 39 CONCERNING THE SALE OR STRIKING
34 OFF OF PROPERTY TO THE DISTRICT OR THE ISSUANCE OF A CERTIFICATE OF
35 SALE OR TAX DEED. NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON
36 OR AFTER JULY 1, 2024, A LOT OR PARCEL OF LAND SHALL NOT BE STRUCK
37 OFF TO THE DISTRICT AND A TAX CERTIFICATE OR TAX DEED SHALL NOT BE
38 ISSUED PURSUANT TO THIS SECTION OR ARTICLE 11 OF TITLE 39 TO THE
39 EXTENT SUCH ACTIONS WOULD BE INCONSISTENT WITH THE
40 REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

41 **SECTION 24.** In Colorado Revised Statutes, **amend** 37-48-150
42 as follows:

43 **37-48-150. Manner of collection - tax sale - certificate of**

1 **purchase - tax deed.** (1) BEFORE JULY 1, 2024, lands sold for delinquent
2 special improvement assessments, special assessments, service charges,
3 or user fees under this ~~article~~ ARTICLE 48 shall be struck off to the district,
4 or bid in for the district, in like manner and effect, including issuance of
5 a deed therefor, as provided by law with respect to lands struck off to, or
6 bid in for, counties, cities, or towns, as the case may be; but, when a
7 certificate of purchase has been issued to the district with respect to any
8 lands, no certificate of purchase for subsequent special improvement
9 assessments, special assessments, service charges, or user fees shall be
10 issued with respect to the same lands, except to the district, until all
11 special improvement assessments, special assessments, service charges,
12 or user fees represented by certificates of purchase held by the district
13 have been redeemed or paid.

14 (2) BEFORE JULY 1, 2024, no holder of such certificate of
15 purchase, other than the district, shall be entitled to a tax deed thereon,
16 except upon payment of all special improvement assessments, special
17 assessments, service charges, or user fees subsequent to such certificate
18 of purchase that are due and unpaid or unredeemed, at the time of
19 issuance of the tax deed; and the tax deed so issued to such holder shall
20 be subject to future unpaid special improvement assessments, special
21 assessments, service charges, or user fees. Any such holder of a certificate
22 of purchase may, at any time after three years after issuance thereof,
23 present the same to the county treasurer, together with all subsequent
24 certificates held by ~~him or her~~ THE HOLDER, as evidence of subsequent
25 payment of special improvement assessments, special assessments,
26 service charges, or user fees, and request the county treasurer to issue one
27 tax deed thereon; and one tax deed shall be issued accordingly in the same
28 manner as other tax deeds.

29 (3) BEFORE JULY 1, 2024, the district may, at any time after three
30 years after issuance of any such certificate of purchase held by the
31 district, present the same to the county treasurer, together with all
32 subsequent certificates of purchase held by it, as evidence of unpaid
33 subsequent special improvement assessments, special assessments,
34 service charges, or user fees, and request the county treasurer to issue one
35 tax deed thereon, and one deed shall be issued accordingly in the same
36 manner as other tax deeds; but such tax deeds shall not prejudice the
37 parity of any existing lien for general taxes. Upon the delivery of the tax
38 deed, the conservation district shall have and enjoy all the rights of an
39 owner in fee simple to the lands described therein; but no sale of such
40 land shall be made by the district, except one subject to the lien of special
41 improvement assessments, special assessments, service charges, or user
42 fees due and unpaid subsequent to the issuance of the tax deed to the
43 district as well as to future unpaid special improvement assessments,

1 special assessments, service charges, or user fees, nor shall the district
2 convey such property by deed with covenants of warranty, nor shall any
3 sale of such property be made for less than the principal amount of the
4 original special improvement assessments, special assessments, service
5 charges, or user fees thereon remaining due and unpaid, unless such sale
6 is approved by an order of the district court in which the organization
7 proceedings of the district are filed.

8 (4) BEFORE JULY 1, 2024, the district, by resolution of its board of
9 directors, may sell, assign, and deliver any such certificates held by the
10 district for such sum as the board of directors may determine and
11 authorize; but no such sale or assignment shall be made that does not
12 include all certificates held by the district with respect to the same land.
13 Upon presentation and surrender of such certificates by the assignee
14 thereof to the county treasurer, such officer shall accept the same in
15 payment of the special improvement assessments, special assessments,
16 service charges, or user fees represented thereby, unless such purchaser
17 requests a tax deed thereon as provided in this section. No such
18 assignment shall be made by the district for less than the principal sum
19 represented by the certificate assigned, except upon order approving the
20 assignment made by the district court wherein the organization
21 proceedings of the district are pending.

22 (5) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER
23 JULY 1, 2024, THE DISTRICT, A HOLDER OF A CERTIFICATE OF PURCHASE,
24 OR A COUNTY TREASURER SHALL FOLLOW THE PROCEDURES ESTABLISHED
25 IN ARTICLE 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE PROCEDURES
26 ESTABLISHED IN THIS SECTION OR ARTICLE 11 OF TITLE 39 CONCERNING
27 THE ISSUANCE OF A TAX DEED. NOTWITHSTANDING ANY LAW TO THE
28 CONTRARY, ON OR AFTER JULY 1, 2024, A LOT OR PARCEL OF LAND SHALL
29 NOT BE STRUCK OFF TO THE DISTRICT AND A COUNTY TREASURER SHALL
30 NOT ISSUE A CERTIFICATE OF PURCHASE OR TAX DEED PURSUANT TO THIS
31 SECTION OR ARTICLE 11 OF TITLE 39 TO THE EXTENT SUCH ACTIONS WOULD
32 BE INCONSISTENT WITH THE REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

33 **SECTION 25.** In Colorado Revised Statutes, 37-50-111, **amend**
34 (2) and (3); and **add** (4) as follows:

35 **37-50-111. Limitations on power to levy and contract.**
36 (2) BEFORE JULY 1, 2024, all property taxes and assessments under this
37 ~~article~~ ARTICLE 50 shall be collected by the county treasurers of the
38 respective counties in which real estate is situated at the same time and
39 in the same manner as is provided by law for the collection of taxes for
40 county and state purposes, and, if the assessments are not paid, the real
41 estate shall be sold at regular tax sales for the payment of the assessments,
42 interest, and penalties in the manner provided by the laws of this state for
43 selling property for the payment of general taxes. If there are no bids at

1 the tax sales for the property so offered, the tax certificates shall be issued
2 in the name of the district; and the board has the same power with
3 reference to the sale of the tax certificates as is now vested in county
4 commissioners and county treasurers when a tax certificate is issued in
5 the name of a county.

6 (3) BEFORE JULY 1, 2024, tax deeds may be issued, based upon the
7 certificates of sale, in the same manner that deeds are executed on tax
8 sales on general state and county taxes.

9 (4) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER
10 JULY 1, 2024, THE DISTRICT OR A COUNTY TREASURER SHALL FOLLOW THE
11 PROCEDURES ESTABLISHED IN ARTICLE 11.5 OF TITLE 39 AND SHALL NOT
12 FOLLOW THE PROCEDURES ESTABLISHED IN THIS SECTION OR ARTICLE 11
13 OF TITLE 39 CONCERNING THE SALE OR STRIKING OFF OF PROPERTY TO THE
14 DISTRICT OR THE ISSUANCE OF A CERTIFICATE OF SALE OR TAX DEED.
15 NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1,
16 2024, A LOT OR PARCEL OF LAND SHALL NOT BE STRUCK OFF TO THE
17 DISTRICT AND A TAX CERTIFICATE OR TAX DEED SHALL NOT BE ISSUED
18 PURSUANT TO THIS SECTION OR ARTICLE 11 OF TITLE 39 TO THE EXTENT
19 SUCH ACTIONS WOULD BE INCONSISTENT WITH THE REQUIREMENTS OF
20 ARTICLE 11.5 OF TITLE 39."

21 Renumber succeeding sections accordingly.

22 Strike "THE EFFECTIVE DATE OF HOUSE BILL 24-1056," and substitute
23 "JULY 1, 2024," on: **Page 3**, lines 5 and 17; **Page 4**, lines 8, 16, and 26;
24 **Page 5**, lines 9, 15 and 16, and 21; and **Page 6**, lines 4, 11, and 16.

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