

Second Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO

REENGROSSED

*This Version Includes All Amendments
Adopted in the House of Introduction*

LLS NO. 24-0384.02 Alison Killen x4350

HOUSE BILL 24-1056

HOUSE SPONSORSHIP

Frizell and Marshall, Weissman, Jodeh, Kipp, Lindstedt, McCluskie, Parenti, Snyder

SENATE SPONSORSHIP

Hansen and Kolker,

House Committees
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING PROPERTY SUBJECT TO A PROPERTY TAX LIEN, AND, IN**
102 **CONNECTION THEREWITH, MODERNIZING STATUTES RELATED TO**
103 **THE ISSUANCE OF A TREASURER'S DEED FOR PROPERTY SUBJECT**
104 **TO A PROPERTY TAX LIEN TO ALIGN WITH A FEDERAL SUPREME**
105 **COURT DECISION.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov/>.)

Legislative Oversight Committee Concerning Tax Policy.
Under current law, a county treasurer is required to issue a treasurer's

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.

HOUSE
3rd Reading Unamended
February 28, 2024

HOUSE
Amended 2nd Reading
February 27, 2024

deed for a property, upon the presentation of a certificate of purchase of a tax lien for that property, if certain redemption and timing conditions are satisfied. **Sections 1 to 3** of the bill end this requirement.

Section 4 establishes a process by which the lawful holder of a certificate of purchase of a tax lien (lawful holder) may apply for a public auction for the sale of a certificate of option for treasurer's deed (public auction). If the public auction results in an "overbid", meaning the purchaser of the sale of a certificate of option for treasurer's deed pays an amount in excess of the value of the tax lien, then the amount of the overbid must be paid in order of recording priority to junior lienors who have filed a notice of intent to redeem. After payment to all lienors, any remaining overbid must be paid to the owner of the property subject to the tax lien. By providing for payment of any remaining overbid amount to the property owner, the bill brings Colorado law into compliance with the United States supreme court's recent decision affirming a property owner's constitutional right to the value of their property in excess of their tax debt.

The bill specifies the required application form and deposit amount for a lawful holder of a certificate of purchase for a tax lien to request a public auction and the notice requirements, including by mailing, publication, and posting. The treasurer must review the title work for the property and include known interested parties in the notice process.

The bill specifies the general manner and timing of the public auction to be conducted by the treasurer. The bill also provides procedural guidance in case of certain events, including continuance of the public auction, the effect of a bankruptcy filing related to the property, the withdrawal of a notice of public auction, and the redemption of the tax lien prior to the public auction.

At the public auction, the treasurer must only accept bids that are greater than the combined value of the amount owed to the lawful holder and the fees and costs incurred by the treasurer in complying with new article 11.5 of title 39. If no such bid is made and paid to the treasurer, then the lawful holder is deemed the purchaser of the certificate of option for treasurer's deed.

If the lawful holder is not the purchaser of the certificate of option for treasurer's deed, the lawful holder is still entitled to redeem the property subject to the tax lien if certain procedural requirements are met, including payment to the purchaser of all sums necessary to redeem. Junior lienholders may also file for redemption, but only as to a portion of the overbid, and only if certain procedural requirements are met. The treasurer may issue a treasurer's deed to the purchaser of a certificate of option for treasurer's deed for the relevant property.

If the property remains unredeemed, the lawful holder of the certificate of option for treasurer's deed may present the certificate, along with other required documentation, to the treasurer and obtain a

treasurer's deed, giving full rights to the property.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 39-11-120, **amend**
3 (1) and (4) as follows:

4 **39-11-120. Presentation of certificates for deed.** (1) ~~At~~ BEFORE
5 THE EFFECTIVE DATE OF **HOUSE BILL 24-1056**, any time after the
6 expiration of the term of three years from the date of the sale of any tax
7 lien on any land, or interest therein or improvements thereon, for
8 delinquent taxes, on demand of the purchaser or lawful holder of the
9 certificate of such tax lien, other than the county wherein such property
10 is situated, and on presentation of such certificate of purchase or properly
11 authenticated order of the board of county commissioners, where the
12 certificate has been lost or wrongfully withheld from the owner, and upon
13 proof of compliance with section 39-11-128, the treasurer shall make out
14 a deed for each such lot, parcel, interest, or improvement for which a tax
15 lien was sold and which remains unredeemed and deliver the same to
16 such purchaser or lawful holder of such certificate or order.

17 (4) BEFORE THE EFFECTIVE DATE OF **HOUSE BILL 24-1056**,
18 whenever any tax lien on any lot or parcel of land, interest therein, or
19 improvement thereon is bid in by or for the county, city, town, or city and
20 county at any tax sale, and a certificate of purchase is made to such
21 county, city, town, or city and county therefor, the treasurer of such
22 county, city, town, or city and county may sell, assign, and deliver any
23 such certificate to any person who desires to purchase the same upon
24 payment to the treasurer of the amount for which said tax lien was bid in
25 by the county, city, town, or city and county with interest and costs

1 accrued thereon from the date of sale, together with a fee for making such
2 assignment, as provided in section 30-1-102, ~~C.R.S.~~, and the taxes
3 assessed thereon since the date of such sale or, in case of a county, city,
4 town, or city and county, for such sum as the board of county
5 commissioners or other board authorized to perform the duties of a board
6 of county commissioners at any regular or special meeting may decide
7 and authorize by order duly entered in the recorded proceedings of such
8 board. BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, whenever
9 any tax lien on any lot or parcel of land, interest therein, or improvement
10 thereon is bid in by or for a city, town, or city and county, as the case may
11 be, such city, town, or city and county shall be entitled to a deed, as
12 provided for purchasers at tax sales.

13 **SECTION 2.** In Colorado Revised Statutes, 39-11-128, **amend**
14 (1) introductory portion as follows:

15 **39-11-128. Condition precedent to deed - notice.** (1) BEFORE
16 THE EFFECTIVE DATE OF HOUSE BILL 24-1056, before any purchaser, or
17 assignee of such purchaser, of a tax lien on any land, town or city lot, or
18 mining claim sold for taxes or special assessments due either to the state
19 or any county or incorporated town or city within the same at any sale of
20 tax liens for delinquent taxes levied or assessments authorized by law is
21 entitled to a deed for the land, lot, or claim so purchased, he shall make
22 request upon the treasurer, who shall then comply with the following:

23 **SECTION 3.** In Colorado Revised Statutes, 39-11-142, **amend**
24 (1), (2), (3), (6)(a), (6)(c), and (7) as follows:

25 **39-11-142. Disposition of certificates held by counties.**
26 (1) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, in cases where
27 a tax lien on real estate has been struck off to the county at tax sales and

1 the county has held the certificate of sale for three years or more, the
2 board of county commissioners may apply for and receive a tax deed in
3 like manner as is provided by law in the case of delinquent tax sale
4 certificates held by individuals. The board of county commissioners,
5 whenever the county becomes entitled to a tax deed, may cause the
6 treasurer to issue, serve, and publish notices, pursuant to law, of
7 application for such tax deed in like manner as in the case of individual
8 certificate holders.

9 (2) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, in cases
10 where the county has held the tax certificate for five years or more and
11 such real estate is not located within the limits of any incorporated town
12 or city within the said county, the county may include in one request or
13 demand any or all separate parcels of real estate for which it holds tax
14 sale certificates for sales in any one year, and the board of county
15 commissioners may apply for and receive tax deeds therefor. BEFORE THE
16 EFFECTIVE DATE OF HOUSE BILL 24-1056, in cases where the county has
17 held the tax certificate for eight years and in the opinion of the board of
18 county commissioners such real estate is not used, operated, or
19 maintained wholly or in part in the interest or for the benefit of the public,
20 said board shall apply for and receive a tax deed therefor.

21 (3) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, upon
22 making application in the case of tax certificates held by the counties for
23 five years or more, the treasurer shall not be required to give the notice
24 that a request or demand for tax deed has been made upon him provided
25 for in section 39-11-128. The treasurer, in lieu of such notice, at least
26 sixty days before the day said tax deed issues, shall give notice by
27 registered or certified mail, addressed to the last-known residence of the

1 person in whose name the real estate is assessed for the years during
2 which said taxes have not been paid, that a tax deed has been applied for
3 on the particular described property and that said tax deed will issue on
4 a day certain. BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, the
5 treasurer shall also post in a public place in the county courthouse OFFICE
6 OF THE TREASURER AND ON THE TREASURER'S WEBSITE, at least sixty days
7 before said deed issues, a notice stating that a deed will be issued to the
8 county on the real estate described in said notice. Said notice shall contain
9 the name of the person to whom the property is assessed together with the
10 date said tax deed will issue.

11 (6) (a) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, in
12 all cases where a tax lien on real property has been struck off to the
13 county at a tax sale and the county has held the certificate of sale for
14 thirty years or more without obtaining a tax deed as provided in this
15 section, then such certificate may be declared void and of no effect.

16 (c) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, upon
17 being presented with such list, the board of county commissioners shall
18 determine that the tax liens were struck off to the county, that such
19 certificates of sale relating thereto have been held by the county for thirty
20 years or more, and that no tax deed has been obtained or applied for as
21 provided in this section. Upon making such determination, the board of
22 county commissioners may declare that such certificates are void, and an
23 order to that effect shall be duly entered in the recorded proceedings of
24 the board, which order shall direct the treasurer to cancel such certificates
25 of sale.

26 (7) It is the duty of the treasurer at least once each year to prepare
27 and present, at any regular or special meeting of the board of county

1 commissioners, a list of all tax liens on all real property struck off to the
2 county and all certificates of sale relating thereto, which certificates have
3 been held by the county for three years or more without obtaining a deed
4 or being otherwise disposed of under this article 11 OR ARTICLE 11.5 OF
5 THIS TITLE 39.

6 **SECTION 4.** In Colorado Revised Statutes, **add** 39-11-153 as
7 follows:

8 **39-11-153. Interaction with other law.** NOTWITHSTANDING ANY
9 LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A PURCHASER,
10 LAWFUL HOLDER, OR TREASURER SHALL FOLLOW THE PROCEDURES
11 ESTABLISHED IN ARTICLE 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE
12 PROCEDURES ESTABLISHED IN THIS ARTICLE 11 CONCERNING THE
13 ISSUANCE OF A DEED. NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON
14 OR AFTER JULY 1, 2024, A TREASURER SHALL NOT ISSUE A DEED PURSUANT
15 TO THIS ARTICLE 11.

16 **SECTION 5.** In Colorado Revised Statutes, **add** article 11.5 to
17 title 39 as follows:

18 **ARTICLE 11.5**

19 **Issuance of Treasurer's Deeds**

20 **39-11.5-101. Definitions.** AS USED IN THIS ARTICLE 11.5, UNLESS
21 THE CONTEXT OTHERWISE REQUIRES:

22 (1) "CERTIFICATE OF OPTION FOR TREASURER'S DEED" MEANS THE
23 CERTIFICATE OF OPTION FOR TREASURER'S DEED ISSUED BY A TREASURER
24 PURSUANT TO SECTION 39-11.5-115 (1).

25 (2) "CERTIFICATE OF PURCHASE" MEANS THE CERTIFICATE OF
26 PURCHASE PREPARED BY A TREASURER FOR THE PURCHASER OF A TAX LIEN
27 IN ACCORDANCE WITH SECTION 39-11-117.

- 1 (3) "IMMEDIATE FAMILY" MEANS AN INDIVIDUAL'S:
2 (a) SPOUSE;
3 (b) PARTNER IN A CIVIL UNION;
4 (c) PARENT;
5 (d) MINOR CHILD UNDER EIGHTEEN YEARS OF AGE;
6 (e) SIBLING WHO IS UNDER EIGHTEEN YEARS OF AGE AND FOR
7 WHOM THE INDIVIDUAL STANDS IN LOCO PARENTIS; OR
8 (f) SIBLING WHO IS INCAPABLE OF SELF-CARE DUE TO A MENTAL OR
9 PHYSICAL DISABILITY OR A LONG-TERM ILLNESS.
- 10 (4) "INVESTMENT BALANCE" MEANS THE REDEEMABLE AMOUNT OF
11 A TAX LIEN.
- 12 (5) "JUNIOR LIEN" MEANS A LIEN OR ENCUMBRANCE UPON THE
13 PROPERTY FOR WHICH THE AMOUNT DUE AND OWING THEREUNDER IS
14 SUBORDINATE TO THE TAX LIEN.
- 15 (6) "KNOWN INTERESTED PARTY NOTICE" MEANS THE NOTICE THAT
16 INCLUDES:
17 (a) THE NAMES AND ADDRESSES OF THE PERSONS ON THE MAILING
18 LIST CREATED BY A TREASURER PURSUANT TO SECTION 39-11.5-104 (2);
19 (b) THE INFORMATION COLLECTED BY THE TREASURER PURSUANT
20 TO SECTION 39-11-114;
21 (c) THE DATE AND TIME OF THE PUBLIC AUCTION, INCLUDING, IF
22 APPLICABLE, THE DATE TO WHICH THE TREASURER HAS CONTINUED THE
23 PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-106 (1);
24 (d) IF THE PUBLIC AUCTION IS NOT CONDUCTED BY MEANS OF THE
25 INTERNET OR OTHER ELECTRONIC MEDIUM, THE LOCATION OF THE PUBLIC
26 AUCTION;
27 (e) IF THE PUBLIC AUCTION IS CONDUCTED BY MEANS OF THE

1 INTERNET OR OTHER ELECTRONIC MEDIUM:

2 (I) THE ELECTRONIC ADDRESS FOR THE PUBLIC AUCTION;

3 (II) THE LOCATION OF COMPUTER WORKSTATIONS THAT ARE
4 AVAILABLE TO THE PUBLIC AND INFORMATION ABOUT HOW TO OBTAIN
5 INSTRUCTIONS ON ACCESSING THE PUBLIC AUCTION AND SUBMITTING BIDS;
6 AND

7 (III) A STATEMENT THAT THE BIDDING RULES FOR THE PUBLIC
8 AUCTION WILL BE POSTED ON THE INTERNET OR OTHER ELECTRONIC
9 MEDIUM USED TO CONDUCT THE AUCTION AT LEAST FOURTEEN CALENDAR
10 DAYS BEFORE THE DATE OF THE AUCTION; AND

11 (f) A LEGIBLE COPY OF SECTIONS 39-11.5-104, 39-11.5-111,
12 39-11.5-113, AND 39-11.5-114.

13 (7) "LAWFUL HOLDER" MEANS THE PERSON IN POSSESSION OF A
14 CERTIFICATE OF PURCHASE FOR A TAX LIEN ISSUED IN ACCORDANCE WITH
15 ARTICLE 11 OF THIS TITLE 39, OR THE ASSIGNEE OR ATTORNEY OF SUCH A
16 HOLDER.

17 (8) "LIENOR" MEANS A PERSON WHO IS A BENEFICIARY, HOLDER,
18 OR GRANTEE OF A JUNIOR LIEN ON THE PROPERTY OR THAT PERSON'S
19 ASSIGNEE OR ATTORNEY.

20 (9) "MAILING LIST" MEANS THE LIST ASSEMBLED BY THE
21 TREASURER PURSUANT TO SECTION 39-11.5-104 (2)(a) THAT CONTAINS
22 THE NAMES AND ADDRESSES OF THE FOLLOWING PERSONS:

23 (a) THE ORIGINAL PURCHASER OF THE TAX LIEN;

24 (b) ANY PERSON KNOWN OR BELIEVED BY THE TREASURER TO BE
25 A LIENOR;

26 (c) THE OCCUPANT OF THE PROPERTY, ADDRESSED TO "OCCUPANT"
27 AT THE ADDRESS OF THE PROPERTY AND, IF DIFFERENT, THE PROPERTY

1 OWNER; AND

2 (d) A LESSEE WITH AN UNRECORDED POSSESSORY INTEREST IN THE
3 PROPERTY AT THE ADDRESS OF THE PREMISES OF THE LESSEE AND, IF
4 DIFFERENT, THE ADDRESS OF THE PROPERTY.

5 (10) "OVERBID" MEANS THE AMOUNT IN EXCESS OF THE MINIMUM
6 BID ACCEPTED BY THE TREASURER PURSUANT TO SECTION 39-11.5-108
7 (3)(a).

8 (11) "PROPERTY" MEANS THE PROPERTY SUBJECT TO A TAX LIEN,
9 THE CERTIFICATE OF PURCHASE FOR WHICH IS HELD BY A LAWFUL HOLDER.

10 (12) "PROPERTY OWNER" MEANS THE OWNER OF A PROPERTY
11 SUBJECT TO A TAX LIEN.

12 (13) "PUBLIC AUCTION" MEANS AN AUCTION CONDUCTED
13 PURSUANT TO THIS ARTICLE 11.5.

14 (14) "PURCHASER" MEANS:

15 (a) THE PERSON TO WHOM THE TREASURER AWARDS CERTIFICATE
16 OF OPTION FOR TREASURER'S DEED PURSUANT TO SUBSECTION
17 39-11.5-110.

18 (b) THE PERSON TO WHOM THE TREASURER OFFERS THE
19 CERTIFICATE OF OPTION FOR TREASURER'S DEED PURSUANT TO SECTION
20 39-11.5-110 AND WHO PAYS THE AMOUNT OWED; OR

21 (c) IF NO VALID BIDS ARE RECEIVED AT THE PUBLIC AUCTION AND
22 PAID AND THE LAWFUL HOLDER DOES NOT FILE A WITHDRAWAL OF THE
23 NOTICE OF PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-106, THE
24 LAWFUL HOLDER BECOMES THE PROPERTY PURCHASER.

25 (15) "TAX LIEN" MEANS THE LIEN ON ANY LAND, TOWN OR CITY
26 LOT, OR MINING CLAIM SOLD FOR SPECIAL ASSESSMENTS, TAXES, OR
27 SPECIAL ASSESSMENTS AND TAXES DUE EITHER TO THE STATE OR ANY

1 COUNTY OR INCORPORATED TOWN OR CITY FOR WHICH THE TREASURER
2 ISSUED A CERTIFICATE OF PURCHASE TO THE LAWFUL HOLDER.

3 (16) "TREASURER" HAS THE SAME MEANING AS SET FORTH IN
4 SECTION 39-1-102(17), AS APPLIED TO THE COUNTY IN WHICH A PROPERTY
5 IS LOCATED.

6 (17) "TREASURER'S DEED" MEANS THE DEED ISSUED BY THE
7 TREASURER IN ACCORDANCE WITH SECTION 39-11.5-116 (1).

8 **39-11.5-102. Application for public auction - contents - fee.**

9 (1) AT ANY TIME AT LEAST THREE YEARS FROM THE DATE OF THE SALE OF
10 A TAX LIEN PURSUANT TO ARTICLE 11 OF THIS TITLE 39, A LAWFUL HOLDER
11 MAY FILE AN APPLICATION FOR A PUBLIC AUCTION OF A CERTIFICATE OF
12 OPTION FOR TREASURER'S DEED FOR THE PROPERTY SUBJECT TO THE TAX
13 LIEN DESCRIBED IN THE CERTIFICATE OF PURCHASE HELD BY THE LAWFUL
14 HOLDER. IN SO DOING, THE LAWFUL HOLDER SHALL FILE AN APPLICATION
15 FOR PUBLIC AUCTION IN A FORM AND MANNER DETERMINED BY THE
16 TREASURER AS FOLLOWS:

17 **APPLICATION FOR A PUBLIC AUCTION OF A**
18 **CERTIFICATE OF OPTION FOR TREASURER'S DEED TO THE**
19 **COUNTY TREASURER OF _____ COUNTY,**
20 **COLORADO:**

21 The undersigned, as the holder of Treasurer's Tax Lien Sale
22 Certificate of Purchase No. _____ issued pursuant to the
23 tax lien sale held on the ____ day of _____, 20__, for
24 the taxes and/or special assessments for the tax year
25 _____ hereby request that you, as County Treasurer, give
26 notice and take such proceedings as are required by
27 39-11.5-102, C.R.S., so that the undersigned may begin the

1 process to obtain a Treasurer's Deed to the property
2 described in said Treasurer's Tax Lien Sale Certificate,
3 more particularly described as follows, to-wit:

4 **LEGAL DESCRIPTION:**

5 situated in the County of _____, State of
6 Colorado.

7 **PROPERTY ADDRESS:** _____

8 **SCHEDULE NUMBER:** _____

9 **PARCEL NUMBER:** _____

10 **CURRENT ASSESSED OWNER:** _____

11 **T.D. REFERENCE NUMBER:** _____

12 **THE AMOUNT OF THE OUTSTANDING**
13 **INVESTMENT BALANCE OF THE TAX LIEN AS**
14 **OF THE DATE OF THE FILING OF THE**
15 **A P P L I C A T I O N F O R P U B L I C**
16 **AUCTION:** _____

17 **LAWFUL HOLDER NAME:** _____

18 **ADDRESS OR PO BOX:** _____

19 **CITY/STATE/ZIP CODE:** _____

20 **COUNTY OF RESIDENCE:** _____

21 **LAWFUL HOLDER NAME:** _____

22 **LAWFUL HOLDER SIGNATURE:** _____

23 **DATE:** _____

24 (2) THE TREASURER MAY REQUIRE THE LAWFUL HOLDER TO MAKE
25 A DEPOSIT IN AN AMOUNT DETERMINED BY THE TREASURER TO INCLUDE
26 THE TREASURER'S FEE FOR RECORDING THE APPLICATION IN AN AMOUNT
27 EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(I) PLUS

1 THE AMOUNT NECESSARY TO COVER THE ACTUAL AND REASONABLE COSTS
2 TO THE TREASURER TO ADMINISTER THE PUBLIC AUCTION AND OTHERWISE
3 ENSURE COMPLIANCE WITH THE REQUIREMENTS OF THIS ARTICLE 11.5.

4 **39-11.5-103. Review of application for public auction.** (1) NO
5 LATER THAN FIVE BUSINESS DAYS FOLLOWING THE RECEIPT OF AN
6 APPLICATION FOR PUBLIC AUCTION FILED BY A LAWFUL HOLDER PURSUANT
7 TO SECTION 39-11.5-102, THE TREASURER SHALL REVIEW THE
8 APPLICATION TO DETERMINE WHETHER IT COMPLIES WITH THE
9 REQUIREMENTS OF THIS ARTICLE 11.5.

10 (2) IF THE TREASURER DETERMINES THAT THE APPLICATION FOR
11 PUBLIC AUCTION COMPLIES WITH THE REQUIREMENTS OF THIS ARTICLE
12 11.5, THE TREASURER SHALL RECORD THE APPLICATION FOR PUBLIC
13 AUCTION AND THE ORIGINAL CERTIFICATE OF PURCHASE, IF NOT
14 PREVIOUSLY RECORDED, WITH THE OFFICE OF THE COUNTY CLERK AND
15 RECORDER NO LATER THAN TEN BUSINESS DAYS FOLLOWING THE RECEIPT
16 OF THE APPLICATION.

17 **39-11.5-104. Notice of public auction.** (1) NO MORE THAN
18 THIRTY CALENDAR DAYS AFTER RECORDING THE APPLICATION FOR PUBLIC
19 AUCTION PURSUANT TO SECTION 39-11.5-103 (2), THE TREASURER SHALL
20 MAIL A [REDACTED] NOTICE TO THE PROPERTY ADDRESS SET FORTH IN THE
21 APPLICATION FOR PUBLIC AUCTION.

22 (2) [REDACTED] NO MORE THAN TWENTY CALENDAR DAYS AFTER EITHER
23 RECEIVING THE RESULTS OF THE TITLE SEARCH OR COMPLETING A REVIEW
24 OF RELEVANT COUNTY RECORDS OF THE COUNTY CLERK AND RECORDER
25 CONCERNING THE PROPERTY, THE TREASURER SHALL CREATE A MAILING
26 LIST, MAIL A KNOWN INTERESTED PARTY NOTICE TO THE PERSONS ON THE
27 MAILING LIST, AND ADD THE FIRST AND LAST PUBLICATION DATES, IF NOT

1 ALREADY SPECIFIED IN THE KNOWN INTERESTED PARTY NOTICE, ON THE
2 TREASURER'S OFFICE WEBSITE.

3 [REDACTED]
4 (3) NO MORE THAN SIXTY CALENDAR DAYS NOR LESS THAN
5 FORTY-FIVE CALENDAR DAYS PRIOR TO THE PUBLIC AUCTION, THE
6 TREASURER SHALL POST A KNOWN INTERESTED PARTY NOTICE ON THE
7 PROPERTY.

8 (4) NO MORE THAN SIXTY CALENDAR DAYS NOR LESS THAN
9 FORTY-FIVE CALENDAR DAYS PRIOR TO THE PUBLIC AUCTION, THE
10 TREASURER SHALL PUBLISH THE KNOWN INTERESTED PARTY NOTICE AND
11 ADD THE FIRST AND [REDACTED] LAST PUBLICATION DATES IF NOT ALREADY
12 SPECIFIED IN THE KNOWN INTERESTED PARTY NOTICE, ON THE
13 TREASURER'S OFFICE WEBSITE.

14 (5) NO LESS THAN TWENTY-EIGHT CALENDAR DAYS PRIOR TO THE
15 PUBLIC AUCTION, THE TREASURER SHALL [REDACTED] POST THE KNOWN [REDACTED]
16 INTERESTED PARTY NOTICE AND ADD THE FIRST AND LAST PUBLICATION
17 DATES IF NOT ALREADY SPECIFIED IN THE KNOWN INTERESTED PARTY
18 NOTICE, IN A CONSPICUOUS PLACE IN THE TREASURER'S OFFICE OR ON THE
19 TREASURER'S OFFICE WEBSITE.

20 (6) NO LESS THAN THIRTY CALENDAR DAYS AFTER EITHER
21 RECEIVING THE RESULTS OF THE TITLE SEARCH OR COMPLETING A REVIEW
22 OF RELEVANT COUNTY RECORDS OF THE COUNTY CLERK AND RECORDER
23 CONCERNING THE PROPERTY PURSUANT TO SECTION 39-11.5-104 (2), IF
24 THE PROPERTY THAT IS THE SUBJECT OF THE PUBLIC AUCTION IS FIVE
25 HUNDRED DOLLARS OR MORE, THE TREASURER SHALL COMMENCE
26 PUBLICATION OF THE KNOWN INTERESTED PARTY NOTICE FOR THREE
27 WEEKS, WHICH MEANS PUBLICATION ONCE EACH WEEK FOR THREE

1 SUCCESSIVE WEEKS IN A NEWSPAPER THAT IS PUBLISHED DAILY, WEEKLY,
2 OR SEMIWEEKLY IN THE COUNTY. IF THERE IS NO SUCH NEWSPAPER, THEN
3 THE TREASURER SHALL POST THE NOTICE CONSPICUOUSLY IN THE OFFICES
4 OF THE COUNTY CLERK AND RECORDER, THE TREASURER, AND THE
5 ASSESSOR AND IN AT LEAST TWO OTHER PUBLIC PLACES IN THE COUNTY
6 SEAT.

7 (7) IF ANY NOTICE SENT PURSUANT TO THIS SECTION IS RETURNED
8 AS UNDELIVERABLE, THE COUNTY TREASURER SHALL CONDUCT A
9 REASONABLE SEARCH TO LOCATE AND NOTIFY THE PROPERTY OWNER OF
10 RECORD.

11 **39-11.5-105. Date of public auction.** THE TREASURER SHALL
12 HOLD THE PUBLIC AUCTION NO MORE THAN ONE HUNDRED TWENTY-FIVE
13 CALENDAR DAYS NOR LESS THAN ONE HUNDRED TEN CALENDAR DAYS
14 AFTER THE DATE OF THE FIRST PUBLICATION OF THE KNOWN INTERESTED
15 PARTY NOTICE PUBLISHED BY THE TREASURER PURSUANT TO SECTION
16 39-11.5-104 (1).

17 **39-11.5-106. Continuance of public auction - effect of**
18 **bankruptcy - withdrawal of notice of public auction - redemption of**
19 **tax lien prior to public auction. (1) Continuance.** NOTWITHSTANDING
20 SECTION 39-11.5-105, FOR ANY REASON DEEMED BY THE TREASURER TO
21 BE GOOD CAUSE OR UPON WRITTEN REQUEST BY THE LAWFUL HOLDER, AT
22 ANY TIME BEFORE COMMENCEMENT OF THE PUBLIC AUCTION, THE
23 TREASURER MAY CONTINUE THE PUBLIC AUCTION TO A LATER DATE BY
24 MAKING, AT THE TIME AND PLACE DESIGNATED FOR THE PUBLIC AUCTION,
25 AN ORAL ANNOUNCEMENT OF THE TIME AND PLACE OF SUCH
26 CONTINUANCE, OR BY POSTING OR PROVIDING A NOTICE OF THE
27 CONTINUANCE AT THE TIME AND PLACE DESIGNATED FOR THE PUBLIC

1 AUCTION, WHICH NOTICE MUST INCLUDE THE TIME AND PLACE TO WHICH
2 THE PUBLIC AUCTION IS CONTINUED. EXCEPT AS PROVIDED IN SUBSECTION
3 (2)(b)(I) OF THIS SECTION, A PUBLIC AUCTION THAT IS NOT HELD ON THE
4 THEN-SCHEDULED DATE OF PUBLIC AUCTION AND IS NOT CONTINUED FROM
5 THE THEN-SCHEDULED DATE OF PUBLIC AUCTION PURSUANT TO THIS
6 SUBSECTION (1) IS DEEMED CONTINUED FOR A PERIOD OF ONE WEEK, AND
7 FROM WEEK TO WEEK THEREAFTER, UNTIL THE PUBLIC AUCTION IS HELD OR
8 OTHERWISE CONTINUED PURSUANT TO THIS SUBSECTION (1). A PUBLIC
9 AUCTION SHALL NOT BE CONTINUED TO A DATE LATER THAN TWELVE
10 MONTHS FROM THE ORIGINALLY DESIGNATED DATE IN THE NOTICE OF
11 PUBLIC AUCTION, EXCEPT AS PROVIDED IN SUBSECTION (2) OF THIS
12 SECTION.

13 (2) **Effect of bankruptcy proceedings.** (a) IF ALL PUBLICATIONS
14 OF THE KNOWN INTERESTED PARTY NOTICE PRESCRIBED BY SECTION
15 39-11.5-104 HAVE BEEN COMPLETED BEFORE A BANKRUPTCY PETITION
16 HAS BEEN FILED THAT AUTOMATICALLY STAYS THE TREASURER FROM
17 CONDUCTING THE PUBLIC AUCTION, THE TREASURER SHALL ANNOUNCE,
18 POST, OR PROVIDE NOTICE OF THAT FACT ON THE THEN-SCHEDULED DATE
19 OF PUBLIC AUCTION, TAKE NO ACTION AT THE THEN-SCHEDULED PUBLIC
20 AUCTION, AND ALLOW THE PUBLIC AUCTION TO BE AUTOMATICALLY
21 CONTINUED FROM WEEK TO WEEK IN ACCORDANCE WITH SUBSECTION (1)
22 OF THIS SECTION UNLESS OTHERWISE REQUESTED IN WRITING PRIOR TO
23 ANY SUCH DATE OF PUBLIC AUCTION BY THE LAWFUL HOLDER.

24 (b) (I) IF THE PUBLICATIONS OF THE KNOWN INTERESTED PARTY
25 NOTICE PRESCRIBED BY SECTION 39-11.5-104 HAVE NOT BEEN STARTED OR
26 IF ALL THE PUBLICATIONS HAVE NOT BEEN COMPLETED BEFORE THE DAY
27 A BANKRUPTCY PETITION HAS BEEN FILED THAT AUTOMATICALLY STAYS

1 THE TREASURER FROM CONDUCTING THE PUBLIC AUCTION, THE TREASURER
2 SHALL IMMEDIATELY CANCEL ANY REMAINING PUBLICATIONS OF THE
3 KNOWN INTERESTED PARTY NOTICE AND, ON THE DATE SET FOR THE
4 PUBLIC AUCTION, ANNOUNCE, POST, OR PROVIDE A NOTICE THAT THE
5 PUBLIC AUCTION HAS BEEN ENJOINED OR HAS BEEN STAYED BY THE
6 AUTOMATIC STAY PROVISIONS OF THE FEDERAL BANKRUPTCY CODE OF
7 1978, 11 U.S.C. SEC. 101 ET SEQ., AS AMENDED. THE PUBLIC AUCTION
8 SHALL NOT BE CONTINUED UNDER SUBSECTION (1) OF THIS SECTION.

9 (II) (A) UPON THE TERMINATION OF ANY INJUNCTION OR UPON THE
10 ENTRY OF A BANKRUPTCY COURT ORDER DISMISSING THE BANKRUPTCY
11 CASE, ABANDONING THE PROPERTY BEING AUCTIONED, CLOSING THE
12 BANKRUPTCY CASE, OR GRANTING RELIEF FROM THE AUTOMATIC STAY
13 PROVISIONS OF THE FEDERAL BANKRUPTCY CODE OF 1978, 11 U.S.C. SEC.
14 101 ET SEQ., AS AMENDED, AND UPON RECEIPT OF A REQUEST FROM THE
15 LAWFUL HOLDER TO RESTART THE AUCTION, THE TREASURER SHALL
16 RERECORD THE APPLICATION FOR PUBLIC AUCTION AND PROCEED WITH ALL
17 ADDITIONAL PUBLIC AUCTION PROCEDURES PROVIDED BY THIS ARTICLE
18 11.5 AS THOUGH THE PUBLIC AUCTION HAD JUST BEEN COMMENCED.

19 (B) IF THE REQUEST IS NOT RECEIVED BY THE TREASURER WITHIN
20 ONE YEAR FROM THE DATE OF THE TERMINATION OF ANY INJUNCTION OR
21 THE ENTRY OF A BANKRUPTCY COURT ORDER DISMISSING THE
22 BANKRUPTCY CASE, ABANDONING THE PROPERTY BEING AUCTIONED,
23 CLOSING THE BANKRUPTCY CASE, OR GRANTING RELIEF FROM THE
24 AUTOMATIC STAY, THE PUBLIC AUCTION SHALL BE WITHDRAWN
25 ACCORDING TO SUBSECTION (3)(b) OF THIS SECTION.

26 (c) (I) IF A PUBLIC AUCTION IS HELD IN VIOLATION OF THE
27 AUTOMATIC STAY PROVISIONS OF THE FEDERAL BANKRUPTCY CODE OF

1 1978, 11 U.S.C. SEC. 101 ET SEQ., AS AMENDED, AND AN ORDER IS
2 SUBSEQUENTLY ENTERED BY A BANKRUPTCY COURT OF COMPETENT
3 JURISDICTION DISMISSING THE BANKRUPTCY, ABANDONING THE PROPERTY
4 BEING AUCTIONED, OR CLOSING THE BANKRUPTCY CASE, OR AN ORDER IS
5 SUBSEQUENTLY ENTERED GRANTING RELIEF FROM THE AUTOMATIC STAY
6 PROVIDED BY THE FEDERAL BANKRUPTCY CODE, THEN THE TAX LIEN BEING
7 FORECLOSED IS DEEMED REINSTATED, AND THE TAX LIEN HAS THE SAME
8 PRIORITY AS IF THE PUBLIC AUCTION HAD NOT OCCURRED. IMMEDIATELY
9 UPON REINSTATEMENT, THE POWER OF PUBLIC AUCTION PROVIDED
10 THEREIN, IF ANY, IS DEEMED REVIVED.

11 (II) IF THE TREASURER IS NOTIFIED OF THE TAX LIEN BEING
12 REINSTATED PURSUANT TO THIS SUBSECTION (2)(c) BY THE ENTRY OF AN
13 ORDER DISMISSING THE BANKRUPTCY CASE, ABANDONING THE PROPERTY
14 BEING AUCTIONED, CLOSING THE BANKRUPTCY CASE, OR GRANTING RELIEF
15 FROM THE AUTOMATIC STAY PROVIDED BY THE FEDERAL BANKRUPTCY
16 CODE OF 1978, 11 U.S.C. SEC. 101 ET SEQ., AS AMENDED, NO LATER THAN
17 FIFTY CALENDAR DAYS PRIOR TO THE LAST POSSIBLE PUBLIC AUCTION
18 DATE PURSUANT TO SUBSECTIONS (1) AND (2)(e) OF THIS SECTION, THE
19 TREASURER SHALL SET A NEW DATE OF PUBLIC AUCTION AT LEAST
20 TWENTY-FOUR CALENDAR DAYS BUT NOT MORE THAN FORTY-NINE
21 CALENDAR DAYS AFTER THE DATE ON WHICH THE TREASURER RECEIVES
22 SUCH NOTICE. NO LATER THAN TEN BUSINESS DAYS AFTER RECEIVING
23 SUCH NOTICE, THE TREASURER SHALL MAIL AN AMENDED KNOWN
24 INTERESTED PARTY NOTICE CONTAINING THE DATE OF THE RESCHEDULED
25 PUBLIC AUCTION TO EACH PERSON APPEARING ON THE MOST RECENT
26 MAILING LIST. NO LATER THAN TWENTY CALENDAR DAYS AFTER
27 RECEIVING SUCH NOTICE, BUT NO LESS THAN TEN CALENDAR DAYS PRIOR

1 TO THE NEW DATE OF PUBLIC AUCTION, THE TREASURER SHALL PUBLISH
2 THE AMENDED KNOWN INTERESTED PARTY NOTICE, OMITTING THE COPIES
3 OF THE STATUTES, ONE TIME ONLY IN A NEWSPAPER OF GENERAL
4 CIRCULATION IN THE COUNTY WHERE THE PROPERTY IS LOCATED.

5 (III) IF THE LAWFUL HOLDER OF THE TAX LIEN REINSTATED
6 PURSUANT TO THIS SUBSECTION (2)(c) DOES NOT NOTIFY THE TREASURER
7 IN WRITING OF THE ENTRY OF AN ORDER DISMISSING THE BANKRUPTCY
8 CASE, ABANDONING THE PROPERTY BEING AUCTIONED, CLOSING THE
9 BANKRUPTCY CASE, OR GRANTING RELIEF FROM THE AUTOMATIC STAY
10 PROVIDED BY THE FEDERAL BANKRUPTCY CODE OF 1978, 11 U.S.C. SEC.
11 101 ET SEQ., AS AMENDED, WITHIN THE TIME ALLOWED UNDER SUBSECTION
12 (2)(c)(II) OF THIS SECTION, THE TREASURER SHALL ADMINISTRATIVELY
13 WITHDRAW THE PUBLIC AUCTION PURSUANT TO SUBSECTION (3)(b) OF THIS
14 SECTION UPON RECEIPT OF THE ORDER DISMISSING THE BANKRUPTCY CASE,
15 ABANDONING THE PROPERTY BEING AUCTIONED, CLOSING THE
16 BANKRUPTCY CASE, OR GRANTING RELIEF FROM THE AUTOMATIC STAY
17 PROVIDED BY THE FEDERAL BANKRUPTCY CODE OF 1978, 11 U.S.C. SEC.
18 101 ET SEQ., AS AMENDED.

19 (IV) ALL FEES AND COSTS OF PROVIDING AND PUBLISHING THE
20 AMENDED KNOWN INTERESTED PARTY NOTICE AND PUBLICATION ARE PART
21 OF THE PUBLIC AUCTION COSTS.

22 (d) IF A PUBLIC AUCTION IS SET ASIDE BY COURT ORDER, UNLESS
23 THE COURT ORDER SPECIFIES OTHERWISE, THE FOLLOWING PROCEDURES
24 APPLY:

25 (I) UPON RECEIPT OF THE COURT ORDER, THE TREASURER'S FEE IN
26 AN AMOUNT EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104
27 (1)(b)(XI), AND THE COSTS OF RECORDING THE COURT ORDER, THE

1 TREASURER SHALL ATTACH TO THE ORDER A COPY OF THE CERTIFICATE OF
2 OPTION FOR TREASURER'S DEED, ANY ASSIGNMENTS THEREOF, AND, IF
3 APPLICABLE, THE TREASURER'S DEED, EACH MARKED "NULL AND VOID",
4 AND RECORD THE ORDER TOGETHER WITH THESE DOCUMENTS.

5 (II) UPON RECORDATION OF THE COURT ORDER, THE CERTIFICATE
6 OF OPTION FOR TREASURER'S DEED IS DEEMED CANCELED AS IF THE PUBLIC
7 AUCTION HAD NOT OCCURRED, AND THE TAX LIEN IS DEEMED FULLY
8 REINSTATED WITH THE SAME LIEN PRIORITY AS IF THE PUBLIC AUCTION
9 HAD NOT OCCURRED.

10 (III) WITHIN TEN CALENDAR DAYS AFTER RECEIPT OF ALL
11 DOCUMENTS, FEES, AND COSTS SPECIFIED IN THIS SUBSECTION (2)(d), THE
12 TREASURER SHALL MAIL A COPY OF THE COURT ORDER TO EACH PERSON
13 ENTITLED TO RECEIVE THE KNOWN INTEREST PARTY NOTICE PURSUANT TO
14 SECTION 39-11.5-104.

15 (IV) (A) AFTER THE RECORDATION OF THE COURT ORDER, THE
16 LAWFUL HOLDER OR THE HOLDER'S ASSIGNEE MAY NOTIFY THE TREASURER
17 IN WRITING TO RESCHEDULE THE PUBLIC AUCTION WITHIN ONE YEAR OF
18 THE ISSUANCE OF THE ORDER. THE TREASURER SHALL SET A NEW DATE OF
19 PUBLIC AUCTION AT LEAST THIRTY CALENDAR DAYS BUT NOT MORE THAN
20 FORTY-FIVE CALENDAR DAYS AFTER THE DATE ON WHICH THE TREASURER
21 RECEIVES NOTICE TO SCHEDULE A NEW DATE OF PUBLIC AUCTION SUBJECT
22 TO THE REQUIREMENTS OF SUBSECTIONS (1) AND (2)(e) OF THIS SECTION,
23 BUT NOT EARLIER THAN THE SCHEDULED PUBLIC AUCTION DATE AS OF THE
24 DATE OF THE COURT ORDER.

25 (B) NO LATER THAN TEN CALENDAR DAYS AFTER RECEIVING
26 WRITTEN NOTICE PURSUANT TO SUBSECTION (2)(d)(IV)(A) OF THIS
27 SECTION TO SCHEDULE A NEW DATE OF PUBLIC AUCTION, THE TREASURER

1 SHALL MAIL A KNOWN INTERESTED PARTY NOTICE SETTING FORTH THE
2 RESCHEDULED DATE OF PUBLIC AUCTION TO EACH PERSON ENTITLED TO
3 RECEIVE THE KNOWN INTERESTED PARTY NOTICE PURSUANT TO SECTION
4 39-11.5-104.

5 (C) NO LATER THAN TWENTY CALENDAR DAYS AFTER RECEIVING
6 WRITTEN NOTICE PURSUANT TO SUBSECTION (2)(d)(IV)(A) OF THIS
7 SECTION TO SCHEDULE A NEW DATE OF PUBLIC AUCTION, BUT NO LESS
8 THAN TEN CALENDAR DAYS PRIOR TO THE NEW DATE OF PUBLIC AUCTION,
9 THE TREASURER SHALL PUBLISH THE KNOWN INTERESTED PARTY NOTICE
10 ONE TIME ONLY. THE PUBLICATION MUST BE IN THE FORMAT SPECIFIED FOR
11 PUBLICATION BY SECTION 39-11.5-104 (4).

12 (D) ALL FEES AND COSTS OF THE TREASURER FOR ACTIONS
13 PERFORMED PURSUANT TO THIS SECTION AND THE COST OF RECORDING THE
14 COURT ORDER AND DOCUMENTS INCORPORATED INTO THE COURT ORDER
15 BY ATTACHMENT ARE PART OF THE PUBLIC AUCTION COSTS.

16 (E) AFTER A PUBLIC AUCTION HAS BEEN SET ASIDE AND
17 SUBSEQUENTLY RESCHEDULED PURSUANT TO THIS SUBSECTION (2)(d)(IV),
18 THE PUBLIC AUCTION MAY BE CONTINUED IN ACCORDANCE WITH
19 SUBSECTIONS (1) AND (2)(e) OF THIS SECTION.

20 (F) IF A WRITTEN REQUEST TO RESCHEDULE THE PUBLIC AUCTION
21 IS NOT RECEIVED BY THE TREASURER WITHIN ONE YEAR OF THE ISSUANCE
22 OF THE ORDER, THE PUBLIC AUCTION MUST BE WITHDRAWN IN
23 ACCORDANCE WITH SUBSECTION (3)(b) OF THIS SECTION.

24 (e) THE PERIODS FOR WHICH A PUBLIC AUCTION MAY BE
25 CONTINUED UNDER THIS SUBSECTION (2) ARE IN ADDITION TO THE
26 TWELVE-MONTH PERIOD OF CONTINUANCE PROVIDED BY SUBSECTION (1)
27 OF THIS SECTION.

1 (3) **Withdrawal.** (a) IF THE LAWFUL HOLDER FILES WITH THE
2 TREASURER, PRIOR TO PUBLIC AUCTION, A WRITTEN WITHDRAWAL OF THE
3 APPLICATION FOR PUBLIC AUCTION, THE PUBLIC AUCTION IS TERMINATED.
4 THE TREASURER SHALL RECORD THE WITHDRAWAL WITH THE OFFICE OF
5 THE CLERK AND RECORDER AND COLLECT ALL FEES AND COSTS OWED AND
6 INCURRED, INCLUDING A WITHDRAWAL FEE IN AN AMOUNT EQUAL TO THE
7 AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(V). THE AMOUNT DUE
8 ACCRUES INTEREST AT THE RATE PROVIDED BY LAW. UNTIL ALL AMOUNTS
9 DUE AND OWING ARE PAID, THE TREASURER IS ENTITLED TO HOLD ALL
10 DOCUMENTATION IN THE TREASURER'S POSSESSION AND TO WITHHOLD ALL
11 OTHER SERVICES REQUESTED BY THE LAWFUL HOLDER WITH RESPECT TO
12 THE TAX LIEN.

13 (b) IF THERE IS NO PUBLIC AUCTION AND IF A WITHDRAWAL IS NOT
14 FILED WITHIN FORTY-FIVE CALENDAR DAYS AFTER THE LAST DATE OF
15 PUBLIC AUCTION PERMITTED BY LAW, THE TREASURER MAY TRANSMIT, BY
16 MAIL OR ELECTRONIC TRANSMISSION TO THE LAWFUL HOLDER, A NOTICE
17 THAT A WITHDRAWAL OF THE APPLICATION FOR PUBLIC AUCTION MAY BE
18 RECORDED BY THE TREASURER UNLESS A RESPONSE REQUESTING THAT
19 SUCH WITHDRAWAL BE DELAYED FOR NINETY CALENDAR DAYS IS
20 RECEIVED BY THE TREASURER WITHIN THIRTY CALENDAR DAYS AFTER THE
21 DATE THAT THE TREASURER'S NOTICE IS TRANSMITTED. IF SUCH A
22 RESPONSE IS RECEIVED BY THE TREASURER AND THERE IS NO PUBLIC
23 AUCTION NOR IS A WITHDRAWAL FILED WITHIN THE NINETY-DAY DELAY
24 PERIOD, THE TREASURER MAY RECORD A WITHDRAWAL OF THE
25 APPLICATION FOR PUBLIC AUCTION. IF NO SUCH RESPONSE IS RECEIVED BY
26 THE TREASURER WITHIN THIRTY CALENDAR DAYS AFTER THE NOTICE IS
27 TRANSMITTED, THE TREASURER MAY RECORD A WITHDRAWAL OF THE

1 APPLICATION FOR PUBLIC AUCTION AT ANY TIME AFTER THE EXPIRATION
2 OF THE THIRTY-DAY NOTICE PERIOD. THE TREASURER SHALL CAUSE THE
3 APPLICATION FOR PUBLIC AUCTION TO BE RECORDED IN THE OFFICE OF THE
4 COUNTY CLERK AND RECORDER. ALL UNPAID FEES AND COSTS OWED AND
5 INCURRED BY THE TREASURER, AS WELL AS A WITHDRAWAL FEE IN AN
6 AMOUNT EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104
7 (1)(b)(VI), SHALL BE PAID BY THE LAWFUL HOLDER. THE AMOUNT DUE
8 ACCRUES INTEREST AT THE RATE PROVIDED BY LAW. UNTIL ALL AMOUNTS
9 DUE AND OWING ARE PAID, THE TREASURER IS ENTITLED TO HOLD ALL
10 DOCUMENTATION IN THE TREASURER'S POSSESSION AND TO WITHHOLD ALL
11 OTHER SERVICES REQUESTED BY THE LAWFUL HOLDER WITH RESPECT TO
12 THE TAX LIEN.

13 (4) **Redemption of tax lien prior to public auction.** IF THE TAX
14 LIEN IS REDEEMED PRIOR TO THE PUBLIC AUCTION, THE TREASURER SHALL:

- 15
- 16 (a) CANCEL THE PUBLIC AUCTION;
 - 17 (b) RECORD A CERTIFICATE OF REDEMPTION;
 - 18 (c) PROVIDE NOTICE OF THE CANCELLATION AND REDEMPTION;
- 19 AND
- 20 (d) COLLECT ANY FEES OR COSTS AT THE TIME OF THE REDEMPTION
- 21 IN ACCORDANCE WITH THIS ARTICLE 11.5.

22 **39-11.5-107. Location of public auction - electronic devices -**
23 **definition.** (1) THE TREASURER SHALL CONDUCT THE PUBLIC AUCTION IN
24 ANY BUILDING TEMPORARILY OR PERMANENTLY USED AS A COURTHOUSE,
25 IN ANY BUILDING WHERE THE OFFICE OF THE TREASURER IS LOCATED, OR
26 BY MEANS OF THE INTERNET OR OTHER ELECTRONIC MEDIUM.

27 (2) THE COUNTY AND ITS EMPLOYEES ACTING IN THEIR OFFICIAL

1 CAPACITY IN PREPARING, CONDUCTING, AND EXECUTING A PUBLIC
2 AUCTION PURSUANT TO THIS ARTICLE 11.5 ARE NOT LIABLE FOR THE
3 FAILURE OF A DEVICE THAT PREVENTS A PERSON FROM PARTICIPATING IN
4 A PUBLIC AUCTION. AS USED IN THIS SUBSECTION (2), "DEVICE" INCLUDES,
5 BUT IS NOT LIMITED TO, COMPUTER HARDWARE, A COMPUTER NETWORK,
6 A COMPUTER SOFTWARE APPLICATION, AND AN INTERNET WEBSITE.

7 **39-11.5-108. Conduct of public auction - conduct of treasurer**
8 **- bidding rules - method of payment.** (1) TO CONDUCT THE PUBLIC
9 AUCTION IN AN EFFICIENT AND EQUITABLE MANNER, THE TREASURER IS
10 GRANTED BROAD POWERS TO SET THE BIDDING RULES GOVERNING THE
11 PUBLIC AUCTION. SUCH POWERS INCLUDE:

12 (a) RECOGNIZING BUYERS IN NUMERICAL SEQUENCE, IN ROTATION,
13 OR IN THE ORDER IN WHICH BIDS ARE MADE;

14 (b) DETERMINING THE ORDER IN WHICH THE PUBLIC AUCTION IS
15 CONDUCTED; AND

16 (c) SETTING MINIMUM BID INCREASES.

17 (2) (a) THE TREASURER SHALL ANNOUNCE BIDDING RULES AT THE
18 BEGINNING OF THE PUBLIC AUCTION. THE BIDDING RULES APPLY TO ALL
19 BIDDERS THROUGHOUT THE PUBLIC AUCTION.

20 (b) IF THE PUBLIC AUCTION IS CONDUCTED BY MEANS OF THE
21 INTERNET OR OTHER ELECTRONIC MEDIUM, THE TREASURER SHALL POST
22 THE INTERNET BIDDING RULES ON THE ELECTRONIC MEDIUM AT LEAST
23 FOURTEEN CALENDAR DAYS BEFORE THE DATE OF SALE. THE BIDDING
24 RULES APPLY TO ALL BIDDERS THROUGHOUT THE PUBLIC AUCTION.

25 (3) NOTWITHSTANDING SUBSECTION (1) OF THIS SECTION, THE
26 TREASURER SHALL:

27 (a) ONLY ACCEPT BIDS THAT ARE GREATER THAN THE COMBINED

1 VALUE OF THE AMOUNT OWED TO THE LAWFUL HOLDER AND THE FEES AND
2 COSTS INCURRED BY THE TREASURER IN COMPLYING WITH THIS ARTICLE
3 11.5; AND

4 (b) NOT ACCEPT BIDS MADE BY A COUNTY OFFICIAL OR A COUNTY
5 EMPLOYEE ACTING IN THEIR INDIVIDUAL CAPACITY OR BY AN IMMEDIATE
6 FAMILY MEMBER OF A COUNTY OFFICIAL OR A COUNTY EMPLOYEE.

7 (4) WHEN THE TREASURER CONDUCTS A PUBLIC AUCTION IN
8 ACCORDANCE WITH THIS ARTICLE 11.5, THE TREASURER MAY ACCEPT
9 PAYMENT OF THE PURCHASE PRICE IN THE FORM OF CASH, CASHIERS
10 CHECK, BANK CHECK, OR ELECTRONIC FUNDS TRANSFER, SUBJECT TO THE
11 TREASURER'S BIDDING RULES.

12 **39-11.5-109. Treatment of an overbid.** (1) (a) ANY OVERBID
13 MUST BE PAID IN ORDER OF RECORDING PRIORITY TO JUNIOR LIENORS,
14 DETERMINED AS OF THE RECORDING DATE OF THE APPLICATION FOR PUBLIC
15 AUCTION ACCORDING TO THE RECORDS, WHO HAVE DULY FILED A NOTICE
16 OF INTENT TO REDEEM AND WHOSE LIENS HAVE NOT BEEN REDEEMED, IN
17 EACH CASE UP TO THE UNPAID AMOUNT OF EACH SUCH LIENOR'S LIEN PLUS
18 FEES AND COSTS. AFTER PAYMENT TO ALL LIENORS, ANY REMAINING
19 OVERBID SHALL BE PAID TO THE PROPERTY OWNER.

20 (b) A LIENOR OR LAWFUL HOLDER THAT IS NOT ENTITLED TO
21 REDEEM BY VIRTUE OF HOLDING A LIEN THAT IS RECORDED AFTER THE
22 APPLICATION FOR PUBLIC AUCTION OR BY NOT TIMELY FILING A NOTICE OF
23 INTENT TO REDEEM PURSUANT TO SECTION 39-11.5-111 OR 39-11.5-113
24 DOES NOT HAVE ANY CLAIM TO ANY PORTION OF THE OVERBID. A LAWFUL
25 HOLDER WHO ACCEPTS LESS THAN A FULL REDEMPTION PURSUANT TO
26 SECTION 39-11.5-111 (4)(c) ALSO DOES NOT HAVE ANY CLAIM TO ANY
27 PORTION OF THE OVERBID.

1 (c) THE TREASURER SHALL ONLY REDEEM THE PROPERTY TO A
2 LAWFUL HOLDER. THE TREASURER MAY ISSUE OVERBID FUNDS TO LIENORS
3 WHO COMPLY WITH THE REQUIREMENTS OF THIS ARTICLE 11.5, BUT SHALL
4 NOT REDEEM THE PROPERTY TO THOSE LIENORS.

5 (2) (a) THE TREASURER SHALL POST THE FOLLOWING STATEMENT
6 ON THE TREASURER'S OFFICE WEBSITE:

7 **NOTICE TO A PROPERTY OWNER OF A**
8 **PROPERTY FOR WHICH THE OPTION FOR**
9 **TREASURER'S DEED HAS BEEN SOLD AT PUBLIC**
10 **AUCTION:** If the option for a treasurer's deed for your
11 property is sold at a public auction for more than the total
12 owed to the lawful holder of a tax lien on your property and
13 to all other lien holders, please contact the treasurer's office
14 after the auction because you may have funds due to you.

15 (b) IN ORDER TO PAY THE PROPERTY OWNER AS REQUIRED
16 PURSUANT TO SUBSECTION (1) OF THIS SECTION, A TREASURER SHALL MAIL
17 THE PROPERTY OWNER A NOTICE REGARDING THE REMAINING OVERBID TO
18 THE BEST AVAILABLE ADDRESS NO LATER THAN THIRTY CALENDAR DAYS
19 AFTER THE CONCLUSION OF THE PUBLIC AUCTION. IF THE AMOUNT OF THE
20 REMAINING OVERBID IS EQUAL TO OR GREATER THAN TWENTY-FIVE
21 DOLLARS, THE TREASURER SHALL MAKE REASONABLE EFFORTS TO
22 IDENTIFY THE PROPERTY OWNER'S CURRENT ADDRESS.

23 (c) AN AGREEMENT TO PAY COMPENSATION TO RECOVER OR ASSIST
24 IN RECOVERING AN AMOUNT DUE TO THE PROPERTY OWNER FROM THE
25 TREASURER UNDER SUBSECTION (1) OF THIS SECTION IS NOT ENFORCEABLE.
26 A PERSON WHO INDUCES OR ATTEMPTS TO INDUCE ANOTHER PERSON TO
27 ENTER INTO SUCH AN AGREEMENT COMMITS A CLASS 2 MISDEMEANOR.

1 (3) (a) THE TREASURER SHALL HOLD ANY UNCLAIMED REMAINING
2 OVERBID FROM THE PUBLIC AUCTION IN ESCROW FOR SIX MONTHS FROM
3 THE DATE OF THE PUBLIC AUCTION. THE TREASURER IS ANSWERABLE FOR
4 THESE FUNDS WITHOUT INTEREST AT ANY TIME WITHIN SIX MONTHS AFTER
5 THE PUBLIC AUCTION TO ANY PERSON LEGALLY ENTITLED TO THE FUNDS.
6 THE TREASURER SHALL PAY ANY INTEREST EARNED ON THE ESCROWED
7 FUNDS TO THE COUNTY AT LEAST ANNUALLY.

8 ■ ■
9 (b) UNCLAIMED REMAINING OVERBIDS THAT ARE NOT CLAIMED
10 WITHIN SIX MONTHS FROM THE DATE OF THE SALE ARE UNCLAIMED
11 PROPERTY FOR PURPOSES OF THE "REVISED UNIFORM UNCLAIMED
12 PROPERTY ACT", ARTICLE 13 OF TITLE 38. THE TREASURER SHALL
13 TRANSFER THESE UNCLAIMED REMAINING OVERBIDS TO THE
14 ADMINISTRATOR IN ACCORDANCE WITH ARTICLE 13 OF TITLE 38.

15 (c) AFTER THE TREASURER TRANSFERS THE UNCLAIMED
16 REMAINING OVERBIDS TO THE ADMINISTRATOR OR TO THE GENERAL FUND
17 OF THE COUNTY, THE TREASURER IS DISCHARGED FROM ANY FURTHER
18 LIABILITY OR RESPONSIBILITY FOR THE MONEY.

19 **39-11.5-110. Procedure when purchaser fails to pay.** (1) IF A
20 PERSON BIDDING AT THE PUBLIC AUCTION FAILS TO PAY THE AMOUNT DUE,
21 AT THE TIME OF SALE, OR WITHIN THE TIME PERIOD ALLOWED BY THE
22 TREASURER, THE TREASURER SHALL AWARD THE CERTIFICATE OF OPTION
23 FOR TREASURER'S DEED TO THE NEXT HIGHEST BIDDER FROM THE PUBLIC
24 AUCTION WHO TIMELY PAYS THE AMOUNT DUE FROM BIDDING TO THE
25 TREASURER.

26 (2) IN A PUBLIC AUCTION CONDUCTED BY MEANS OF THE INTERNET
27 OR OTHER ELECTRONIC MEDIUM, IF A PERSON BIDDING FAILS TO PAY THE

1 AMOUNT DUE AT THE TIME OF SALE, OR WITHIN THE TIME PERIOD ALLOWED
2 BY THE TREASURER, THE TREASURER SHALL AWARD THE CERTIFICATE OF
3 OPTION FOR TREASURER'S DEED TO THE NEXT HIGHEST BIDDER FROM THE
4 PUBLIC AUCTION WHO TIMELY PAYS THE AMOUNT DUE FROM BIDDING TO
5 THE TREASURER.

6 (3) THE TREASURER MAY PROHIBIT A PERSON WHO FAILS TO PAY
7 THE AMOUNT DUE FROM BIDDING ON SALES UNDER THIS ARTICLE 11.5 FOR
8 UP TO FIVE YEARS.

9 **39-11.5-111. Redemption of the certificate of purchase by a**
10 **lawful holder - procedure. (1) Requirements for redemption. A**
11 **LAWFUL HOLDER IS ENTITLED TO REDEEM THE CERTIFICATE OF PURCHASE**
12 **IF THE FOLLOWING REQUIREMENTS ARE MET TO THE SATISFACTION OF THE**
13 **TREASURER:**

14 (a) THE LAWFUL HOLDER HAS, WITHIN EIGHT BUSINESS DAYS
15 AFTER THE PUBLIC AUCTION, FILED A NOTICE WITH THE TREASURER OF THE
16 LAWFUL HOLDER'S INTENT TO REDEEM;

17 (b) THE LAWFUL HOLDER HAS ATTACHED TO THE NOTICE OF
18 INTENT TO REDEEM THE ORIGINAL CERTIFICATE OF PURCHASE AND ANY
19 ASSIGNMENT OF THE CERTIFICATE OF PURCHASE TO THE LAWFUL HOLDER,
20 OR CERTIFIED COPIES THEREOF. IF THE ORIGINAL CERTIFICATE OF
21 PURCHASE IS DELIVERED TO THE TREASURER, THE TREASURER SHALL
22 RETURN THE CERTIFICATE OF PURCHASE TO THE LAWFUL HOLDER AND
23 RETAIN A COPY.

24 (c) THE LAWFUL HOLDER HAS ATTACHED TO THE NOTICE OF INTENT
25 TO REDEEM A SIGNED AND PROPERLY ACKNOWLEDGED STATEMENT OF THE
26 LAWFUL HOLDER SETTING FORTH THE AMOUNT REQUIRED TO REDEEM THE
27 CERTIFICATE OF PURCHASE, INCLUDING PER DIEM INTEREST, THROUGH THE

1 END OF THE NINETEENTH BUSINESS DAY AFTER THE PUBLIC AUCTION WITH
2 THE SAME SPECIFICITY AND ITEMIZATION AS REQUIRED IN SECTION
3 38-38-106.

4 (2) **Request for redemption amount.** AT THE END OF THE PERIOD
5 IN WHICH A LAWFUL HOLDER MAY FILE AN INTENT TO REDEEM PURSUANT
6 TO THIS ARTICLE 11.5, IF A NOTICE OF INTENT TO REDEEM IS FILED BY A
7 LAWFUL HOLDER ENTITLED TO REDEEM UNDER THIS SECTION, THE
8 TREASURER SHALL TRANSMIT BY MAIL, FACSIMILE, OR OTHER ELECTRONIC
9 MEANS TO THE PURCHASER A WRITTEN REQUEST FOR A WRITTEN OR
10 ELECTRONIC STATEMENT OF ALL SUMS NECESSARY TO REDEEM.

11 (3) **Statement of redemption.** (a) UPON RECEIPT OF THE REQUEST
12 TRANSMITTED BY THE TREASURER PURSUANT TO SUBSECTION (2) OF THIS
13 SECTION, THE PURCHASER SHALL SUBMIT A SIGNED AND ACKNOWLEDGED
14 STATEMENT TO THE TREASURER, NO LATER THAN THIRTEEN BUSINESS
15 DAYS FOLLOWING THE PUBLIC AUCTION, SPECIFYING ALL SUMS NECESSARY
16 TO REDEEM AS OF THE DATE OF THE STATEMENT ■ ■ ALONG WITH THE
17 PER DIEM AMOUNTS THAT ACCRUE AFTER THE DATE OF SALE. THE
18 PURCHASER MAY AMEND THE STATEMENT AS NECESSARY TO REFLECT
19 ADDITIONAL SUMS ADVANCED AS ALLOWED BY LAW, BUT THE PURCHASER
20 SHALL NOT AMEND THE STATEMENT LATER THAN TWO BUSINESS DAYS
21 PRIOR TO THE COMMENCEMENT OF THE REDEMPTION PERIOD PURSUANT TO
22 SUBSECTION (4)(a) OF THIS SECTION.

23 (b) IF THE PURCHASER FAILS TO SUBMIT THE STATEMENT
24 DESCRIBED IN SUBSECTION (3)(a) OF THIS SECTION TO THE TREASURER
25 WITHIN THIRTEEN BUSINESS DAYS AFTER THE SALE, THE TREASURER MAY
26 CALCULATE THE AMOUNT NECESSARY TO REDEEM BY ADDING TO THE
27 SUCCESSFUL BID THE ACCRUED INTEREST FROM THE SALE THROUGH THE

1 REDEMPTION DATE. THE ACCRUED INTEREST IS CALCULATED BY
2 MULTIPLYING THE AMOUNT OF THE BID BY THE REGULAR RATE OF ANNUAL
3 INTEREST SPECIFIED IN THE UNDERLING TAX LIEN, DIVIDED BY THREE
4 HUNDRED SIXTY-FIVE AND THEN MULTIPLIED BY THE NUMBER OF DAYS
5 FROM THE DATE OF SALE THROUGH THE REDEMPTION DATE.

6 (c) THE TREASURER SHALL TRANSMIT BY MAIL, FACSIMILE, OR
7 OTHER ELECTRONIC MEANS TO THE LAWFUL HOLDER FILING THE NOTICE OF
8 INTENT TO REDEEM, PROMPTLY UPON RECEIPT, THE STATEMENT FILED BY
9 THE PURCHASER, OR IF NO SUCH STATEMENT IS FILED, THE TREASURER'S
10 ESTIMATE OF THE REDEMPTION FIGURE, WHICH THE TREASURER SHALL
11 TRANSMIT NO LATER THAN THE COMMENCEMENT OF THE REDEMPTION
12 PERIOD PURSUANT TO SUBSECTION (4)(a) OF THIS SECTION. ■

13 (4) **Redemption period.** (a) NO MORE THAN NINETEEN BUSINESS
14 DAYS NOR LESS THAN FIFTEEN BUSINESS DAYS AFTER A PUBLIC AUCTION
15 IS CONDUCTED PURSUANT TO THIS ARTICLE 11.5, THE REDEEMING LAWFUL
16 HOLDER MAY REDEEM THE CERTIFICATE OF PURCHASE BY PAYING TO THE
17 TREASURER, NO LATER THAN 12 NOON ON THE LAST DAY OF THE LAWFUL
18 HOLDER'S REDEMPTION PERIOD, IN A FORM SPECIFIED BY THE TREASURER,
19 THE AMOUNT FOR WHICH THE CERTIFICATE OF PURCHASE WAS SOLD AT
20 PUBLIC AUCTION WITH INTEREST FROM THE DATE OF SALE, TOGETHER WITH
21 ANY APPLICABLE FEES OR COSTS. INTEREST ON THE AMOUNT FOR WHICH
22 THE CERTIFICATE OF PURCHASE WAS SOLD IS CHARGED AT THE DEFAULT
23 RATE SPECIFIED IN THE UNDERLYING TAX LIEN.

24 ■
25 (b) IF THE STATEMENT DESCRIBED IN SUBSECTION (1)(c) OF THIS
26 SECTION SO STATES, OR UPON OTHER WRITTEN AUTHORIZATION FROM THE
27 PURCHASER OR THE THEN-CURRENT LAWFUL HOLDER OF THE CERTIFICATE

1 OF REDEMPTION, THE TREASURER MAY ACCEPT AS A FULL REDEMPTION AN
2 AMOUNT LESS THAN THE AMOUNT SPECIFIED IN SUBSECTION (3)(a) OF THIS
3 SECTION. ANY REDEMPTION UNDER THIS SECTION CONSTITUTES A FULL
4 REDEMPTION AND IS DEEMED TO BE PAYMENT OF ALL SUMS TO WHICH THE
5 LAWFUL HOLDER IS ENTITLED.

6 (5) **Certificate of redemption.** UPON RECEIPT OF THE
7 REDEMPTION PAYMENT PURSUANT TO SUBSECTION (4) OF THIS SECTION,
8 THE TREASURER SHALL EXECUTE AND RECORD A CERTIFICATE OF
9 REDEMPTION PURSUANT TO SECTION 39-11.5-112.

10 (6) **Redemption proceeds.** UPON THE EXPIRATION OF THE
11 REDEMPTION PERIOD UNDER THIS SECTION, THE TREASURER SHALL
12 DISBURSE ALL REDEMPTION PROCEEDS TO THE PERSONS ENTITLED TO
13 RECEIVE THEM.

14 (7) **Certificate of lawful holder.** A REDEEMING LAWFUL HOLDER
15 SHALL PAY TO THE TREASURER THE AMOUNT REQUIRED TO REDEEM AND
16 SHALL DELIVER TO THE TREASURER A SIGNED AND PROPERLY
17 ACKNOWLEDGED STATEMENT BY THE LAWFUL HOLDER SHOWING THE
18 AMOUNT OWING ON SUCH LIEN, INCLUDING PER DIEM INTEREST AND FEES
19 AND COSTS ACTUALLY INCURRED THAT ARE PERMITTED BY SUBSECTION (6)
20 OF THIS SECTION AND FOR WHICH THE LAWFUL HOLDER HAS SUBMITTED TO
21 THE TREASURER RECEIPTS, INVOICES, EVIDENCE OF ELECTRONIC
22 ACCOUNT-TO-ACCOUNT TRANSFERS, OR COPIES OF LOAN SERVICING
23 COMPUTER SCREENS EVIDENCING THE FEES AND COSTS AND VERIFYING
24 THAT THE FEES AND COSTS WERE ACTUALLY INCURRED AS OF THE DATE OF
25 THE STATEMENT OF REDEMPTION WITH THE PER DIEM AMOUNTS THAT
26 ACCRUE THEREAFTER. AT ANY TIME BEFORE THE EXPIRATION OF A LAWFUL
27 HOLDER REDEMPTION PERIOD, THE REDEEMING LAWFUL HOLDER MAY

1 SUBMIT A REVISED OR CORRECTED CERTIFICATE.

2 **(8) Payment of fees and costs.** A LAWFUL HOLDER MAY, DURING
3 THE LAWFUL HOLDER REDEMPTION PERIOD DESCRIBED IN SUBSECTION (4)
4 OF THIS SECTION, PAY THE FEES AND COSTS THAT THE PURCHASER MAY
5 PAY.

6 **(9) Misstatement of redemption amount.** IF AN AGGRIEVED
7 PERSON CONTESTS THE AMOUNT SET FORTH IN THE STATEMENT FILED BY
8 A LAWFUL HOLDER PURSUANT TO SUBSECTION (1)(c) OF THIS SECTION OR
9 BY A PURCHASER PURSUANT TO SUBSECTION (3)(a) OF THIS SECTION AND
10 A COURT DETERMINES THAT THE LAWFUL HOLDER OR PURCHASER HAS
11 MADE A MATERIAL MISSTATEMENT ON THE STATEMENT WITH RESPECT TO
12 THE AMOUNT DUE AND OWING TO THE LAWFUL HOLDER OR THE
13 PURCHASER, THE COURT SHALL, IN ADDITION TO OTHER RELIEF, AWARD TO
14 THE AGGRIEVED PERSON THE AGGRIEVED PERSON'S COURT COSTS AND
15 REASONABLE ATTORNEY FEES AND COSTS.

16 **(10) No partial redemption.** A LAWFUL HOLDER HOLDING A LIEN
17 ON LESS THAN ALL OF, OR A PARTIAL INTEREST IN, THE PROPERTY SHALL
18 REDEEM THE ENTIRE PROPERTY. NO PARTIAL REDEMPTION IS PERMITTED
19 UNDER THIS ARTICLE 11.5. THE PRIORITY OF LIENS FOR PURPOSES OF THIS
20 SECTION IS TO BE DETERMINED WITHOUT CONSIDERATION OF THE FACT
21 THAT THE LIEN RELATES TO ONLY A PORTION OF THE PROPERTY OR TO A
22 PARTIAL INTEREST THEREIN.

23 **39-11.5-112. Certificate of redemption - issuance.** (1) NO
24 SOONER THAN FIFTEEN BUSINESS DAYS FOLLOWING A PUBLIC AUCTION BUT
25 NO LATER THAN FIVE BUSINESS DAYS FOLLOWING A TREASURER'S RECEIPT
26 OF REDEMPTION MONEY PAID UNDER SECTION 39-11.5-111, THE
27 TREASURER SHALL EXECUTE AND RECORD IN EACH COUNTY WHERE THE

1 PROPERTY OR A PORTION THEREOF IS LOCATED A CERTIFICATE OF
2 REDEMPTION CONTAINING:

- 3 (a) THE NAME OF THE LAWFUL HOLDER;
- 4 (b) THE NAME AND ADDRESS OF THE PERSON REDEEMING;
- 5 (c) THE REDEMPTION AMOUNT PAID;
- 6 (d) THE DATE OF SALE;
- 7 (e) THE DESCRIPTION OF THE PROPERTY REDEEMED; AND
- 8 (f) THE TREASURER'S SALE NUMBER.

9 (2) THE TREASURER SHALL RETAIN THE RECORDED CERTIFICATE OF
10 REDEMPTION IN THE TREASURER'S RECORDS.

11 (3) THE FAILURE OF THE TREASURER TO COMPLY WITH THE
12 PROVISIONS OF THIS SECTION DOES NOT AFFECT THE VALIDITY OF THE SALE
13 OR THE RIGHTS OF THE GRANTEE OF THE CONFIRMATION DEED.

14 **39-11.5-113. Payment of overbid amount by a lienor -**
15 **procedure. (1) Requirements for payment of overbid amount.** A
16 LIENOR IS ENTITLED TO RECEIVE PAYMENT OF A PORTION OF THE OVERBID
17 AMOUNT, IF THE FOLLOWING REQUIREMENTS ARE MET TO THE
18 SATISFACTION OF THE TREASURER:

19 (a) THE LIENOR'S LIEN IS A LIEN THAT IS CREATED OR RECOGNIZED
20 BY STATE OR FEDERAL STATUTE OR BY JUDGMENT OF A COURT OF
21 COMPETENT JURISDICTION;

22 (b) THE LIEN IS A JUNIOR LIEN;


23 (c) THE LIENOR'S LIEN APPEARS BY INSTRUMENTS THAT WERE
24 DULY RECORDED IN THE OFFICE OF THE CLERK AND RECORDER OF THE
25 COUNTY PRIOR TO THE TREASURER RECORDING THE APPLICATION FOR
26 PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-103. IF, PRIOR TO THE
27 DATE AND TIME OF THE TREASURER'S RECORDING OF THE APPLICATION FOR

1 PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-103 (2), A LIEN WAS
2 RECORDED IN AN INCORRECT COUNTY, THE LIENOR'S RIGHTS UNDER THIS
3 SECTION ARE VALID ONLY IF THE LIEN IS RERECORDED IN THE CORRECT
4 COUNTY AT LEAST FIFTEEN CALENDAR DAYS PRIOR TO THE PUBLIC
5 AUCTION.

6 (d) THE LIENOR HAS, WITHIN EIGHT BUSINESS DAYS AFTER THE
7 PUBLIC AUCTION, FILED A NOTICE WITH THE TREASURER OF THE LIENOR'S
8 INTENT TO RECEIVE PAYMENT OF A PORTION OF THE OVERBID AMOUNT.

9 (e) THE LIENOR HAS ATTACHED TO THE NOTICE OF INTENT TO
10 REDEEM THE ORIGINAL INSTRUMENT AND ANY ASSIGNMENT OF THE LIEN
11 TO THE PERSON ATTEMPTING TO RECEIVE PAYMENT OF A PORTION OF THE
12 OVERBID AMOUNT, OR CERTIFIED COPIES THEREOF, OR IN THE CASE OF A
13 QUALIFIED HOLDER AS DEFINED IN SECTION 38-38-100.3 (20), A COPY OF
14 THE INSTRUMENT EVIDENCING THE LIEN AND ANY ASSIGNMENT OF THE
15 LIEN TO THE PERSON ATTEMPTING TO RECEIVE PAYMENT OF A PORTION OF
16 THE OVERBID AMOUNT. IF THE ORIGINAL INSTRUMENT IS DELIVERED TO
17 THE TREASURER, THE TREASURER SHALL RETURN THE ORIGINAL
18 INSTRUMENT TO THE LIENOR AND RETAIN A COPY.

19 (f) THE LIENOR HAS ATTACHED TO THE NOTICE OF INTENT TO
20 RECEIVE PAYMENT OF A PORTION OF THE OVERBID AMOUNT A SIGNED AND
21 PROPERLY ACKNOWLEDGED STATEMENT OF THE LIENOR SETTING FORTH
22 THE AMOUNT REQUIRED TO REDEEM THE LIENOR'S LIEN, INCLUDING PER
23 DIEM INTEREST, THROUGH THE END OF THE NINETEENTH BUSINESS DAY
24 AFTER THE PUBLIC AUCTION WITH THE SAME SPECIFICITY AND ITEMIZATION
25 AS REQUIRED IN SECTION 38-38-106.

26 
27 (2) **Overbid payment proceeds.** UPON THE EXPIRATION OF THE

1 OVERBID AMOUNT PAYMENT PERIOD UNDER THIS SECTION, THE TREASURER
2 SHALL DISBURSE ALL OVERBID AMOUNT PAYMENT PROCEEDS TO THE
3 PERSONS ENTITLED TO RECEIVE THEM.

4 **(3) Misstatement of redemption amount.** IF AN AGGRIEVED
5 PERSON CONTESTS THE AMOUNT SET FORTH IN THE STATEMENT FILED BY
6 A LIENOR PURSUANT TO SUBSECTION (1)(f) OF THIS SECTION AND A COURT
7 DETERMINES THAT THE LIENOR HAS MADE A MATERIAL MISSTATEMENT ON
8 THE STATEMENT WITH RESPECT TO THE AMOUNT DUE AND OWING TO THE
9 LIENOR, THE COURT SHALL, IN ADDITION TO OTHER RELIEF, AWARD TO THE
10 AGGRIEVED PERSON THE AGGRIEVED PERSON'S COURT COSTS AND
11 REASONABLE ATTORNEY FEES AND COSTS.

12 **39-11.5-114. Federal redemption rights.** ANY REDEMPTION
13 RIGHTS GRANTED UNDER FEDERAL LAW ARE SEPARATE AND DISTINCT
14 FROM THE REDEMPTION RIGHTS GRANTED UNDER THIS ARTICLE 11.5. ALL
15 LIENS THAT ARE JUNIOR TO A TAX LIEN PURSUANT TO THIS ARTICLE 11.5
16 ARE DIVESTED BY THE PUBLIC AUCTION CONDUCTED IN ACCORDANCE WITH
17 THIS ARTICLE 11.5, SUBJECT TO THE REDEMPTION RIGHTS PROVIDED IN
18 THIS ARTICLE 11.5. THE TREASURER CONDUCTING A PUBLIC AUCTION
19 UNDER THIS ARTICLE 11.5 IS NOT DESIGNATED TO RECEIVE REDEMPTIONS
20 UNDER FEDERAL LAW.

21 **39-11.5-115. Certificate of option for treasurer's deed -**
22 **assignability.** (1) THE TREASURER SHALL PREPARE, SIGN, AND RETAIN
23 FOR SAFEKEEPING OR DELIVER TO THE PURCHASER A CERTIFICATE OF
24 OPTION FOR TREASURER'S DEED DESCRIBING THE PROPERTY AND
25 CONFIRMING, EXCEPT IN THE CASE OF THE PURCHASER DESCRIBED IN
26 SECTION 39-11.5-101 (14)(c), THAT PAYMENT HAS BEEN MADE. THE
27 TREASURER MAY CHARGE THE PURCHASER A FEE IN AN AMOUNT EQUAL TO

1 THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(IV) FOR EACH
2 SUCH CERTIFICATE.

3 (2) THE CERTIFICATE OF OPTION FOR TREASURER'S DEED IS
4 ASSIGNABLE BY ENDORSEMENT, AND AN ASSIGNMENT THEREOF, WHEN
5 ENTERED UPON THE RECORD OF SALES IN THE OFFICES OF THE COUNTY
6 CLERK AND RECORDER AND THE TREASURER, VESTS IN THE ASSIGNEE OR
7 THE ASSIGNEE'S LEGAL REPRESENTATIVE ALL THE RIGHT AND TITLE OF THE
8 PURCHASER.

9 (3) UPON THE ISSUANCE OF A CERTIFICATE OF OPTION, IF THE
10 LAWFUL HOLDER HAS NOT REDEEMED PURSUANT TO SECTION 39-11.5-111,
11 THE TREASURER SHALL DISBURSE THE REMAINING PROCEEDS THAT THE
12 LAWFUL HOLDER IS ENTITLED TO FROM THE PUBLIC ACTION TO LAWFUL
13 HOLDER TO RECEIVE THEM.

14 **39-11.5-116. Presentation of certificate of option for**
15 **treasurer's deed for deed - fee - purchase by a local government.**

16 (1) THE TREASURER SHALL MAKE OUT AND DELIVER A DEED FOR EACH
17 LOT, PARCEL, INTEREST, OR IMPROVEMENT FOR WHICH A CERTIFICATE OF
18 OPTION FOR TREASURER'S DEED WAS SOLD AND WHICH REMAINS
19 UNREDEEMED ON DEMAND OF:

20 (a) THE PURCHASER OR LAWFUL HOLDER OF A CERTIFICATE OF
21 OPTION FOR TREASURER'S DEED ISSUED PURSUANT TO SECTION
22 39-11.5-115; OR

23 (b) THE HOLDER OF AN ORDER ISSUED BY THE BOARD OF COUNTY
24 COMMISSIONERS PURSUANT TO SUBSECTION (3) OF THIS SECTION.

25 (2) THE TREASURER IS ENTITLED TO A FEE IN AN AMOUNT EQUAL
26 TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(IV) FOR:

27 (a) EACH DEED MADE AND ACKNOWLEDGED BY THE TREASURER

1 PURSUANT TO THIS SECTION; AND

2 (b) EACH DEED ACKNOWLEDGED BY THE TREASURER PURSUANT TO
3 THIS SECTION.

4 (3) (a) IF A CERTIFICATE OF OPTION FOR TREASURER'S DEED IS LOST
5 OR WRONGFULLY WITHHELD FROM THE RIGHTFUL OWNER AND THE
6 PROPERTY HAS NOT BEEN REDEEMED, A CLAIMANT MAY FILE A CLAIM WITH
7 THE TREASURER.

8 (b) AFTER REVIEWING A CLAIM FILED BY A CLAIMANT PURSUANT
9 TO SUBSECTION (3)(a) OF THIS SECTION, THE TREASURER MAY ISSUE AN
10 ORDER STATING THAT THE CERTIFICATE OF OPTION FOR TREASURER'S DEED
11 WAS LOST OR WRONGFULLY WITHHELD FROM THE RIGHTFUL OWNER. THE
12 TREASURER SHALL DELIVER SUCH AN ORDER TO THE CLAIMANT AND FILE
13 A COPY OF THE CERTIFICATE WITH THE CLERK AND RECORDER.

14 (4) (a) WHENEVER ANY CERTIFICATE OF OPTION FOR TREASURER'S
15 DEED IS BID ON BY OR FOR A CITY, TOWN, OR CITY AND COUNTY AT A
16 PUBLIC AUCTION, SUCH CITY, TOWN, OR CITY AND COUNTY IS ENTITLED TO
17 A DEED, IN THE SAME MANNER AS OTHER PURCHASERS AT SUCH PUBLIC
18 AUCTIONS.

19 (b) THE TREASURER OF A COUNTY, CITY, TOWN, OR CITY AND
20 COUNTY THAT PURCHASES A CERTIFICATE OF OPTION FOR TREASURER'S
21 DEED AT A PUBLIC AUCTION MAY ASSIGN AND DELIVER THE RESULTING
22 DEED. IN SO DOING, THE TREASURER SHALL CHARGE AN AMOUNT EQUAL
23 TO THE COMBINATION OF:

24 (I) THE AMOUNT PAID AT THE PUBLIC AUCTION BY THE COUNTY,
25 CITY, TOWN, OR CITY AND COUNTY;

26 (II) ANY INTEREST AND COSTS THAT ACCRUED ON THE AMOUNT
27 PAID AT THE PUBLIC AUCTION BY THE COUNTY, CITY, TOWN, OR CITY AND

1 COUNTY; AND

2 (III) ANY FEE AMOUNT DETERMINED BY THE BOARD OF COUNTY
3 COMMISSIONERS OR OTHER BOARD AUTHORIZED TO PERFORM THE DUTIES
4 OF A BOARD OF COUNTY COMMISSIONERS.

5 **39-11.5-117. Fees and costs.** ALL FEES AND COSTS INCURRED
6 PURSUANT TO THIS ARTICLE 11.5 ARE CHARGEABLE AS ADDITIONAL
7 AMOUNTS OWING UNDER THE TAX LIEN. THE TREASURER SHALL
8 COLLECT FROM THE LAWFUL HOLDER, PRIOR TO HOLDING THE PUBLIC
9 AUCTION.

10 **39-11.5-118. Abbreviations, letters, and figures may be used.**
11 IN ALL ADVERTISEMENTS FOR THE PUBLIC AUCTION AND IN ENTRIES
12 REQUIRED TO BE MADE BY THE ASSESSOR, COUNTY CLERK AND RECORDER,
13 TREASURER, OR OTHER COUNTY OFFICERS IN LISTS, BOOKS, ROLLS,
14 CERTIFICATES, RECEIPTS, DEEDS, OR NOTICES, THE ASSESSOR, COUNTY
15 CLERK AND RECORDER, TREASURER OR OTHER COUNTY OFFICER MAY USE
16 LETTERS, FIGURES, AND ABBREVIATIONS TO DENOTE TOWNSHIPS, RANGES,
17 SECTIONS, PARTS OF SECTIONS, LOTS, BLOCKS, DATES AND AMOUNTS OF
18 TAXES, DELINQUENT INTEREST, AND COSTS.

19 **39-11.5-119. Interaction with other law.** NOTWITHSTANDING
20 ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A PURCHASER,
21 LAWFUL HOLDER, OR TREASURER SHALL FOLLOW THE PROCEDURES
22 ESTABLISHED IN THIS ARTICLE 11.5 AND SHALL NOT FOLLOW THE
23 PROCEDURES ESTABLISHED IN ARTICLE 11 OF TITLE 39 CONCERNING THE
24 ISSUANCE OF A DEED. NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON
25 OR AFTER JULY 1, 2024, A TREASURER SHALL NOT ISSUE A DEED PURSUANT
26 TO ARTICLE 11 OF TITLE 39.

27 **SECTION 6. Effective date.** This act takes effect July 1, 2024.

1 **SECTION 7. Safety clause.** The general assembly finds,
2 determines, and declares that this act is necessary for the immediate
3 preservation of the public peace, health, or safety or for appropriations for
4 the support and maintenance of the departments of the state and state
5 institutions.