

## CHAPTER 165

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**TAXATION**


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**HOUSE BILL 24-1056**

BY REPRESENTATIVE(S) Frizell and Marshall, Weissman, Jodeh, Kipp, Lindstedt, Parenti, Snyder, McCluskie, Bacon, Bird, deGruy Kennedy, Soper, Weinberg;  
also SENATOR(S) Hansen and Kolker, Priola.

**AN ACT**

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

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

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

**39-11-120. Presentation of certificates for deed.** (1) ~~At~~ **BEFORE** JULY 1, 2024, any time after the expiration of the term of three years from the date of the sale of any tax lien on any land, or interest therein or improvements thereon, for delinquent taxes, on demand of the purchaser or lawful holder of the certificate of such tax lien, other than the county wherein such property is situated, and on presentation of such certificate of purchase or properly authenticated order of the board of county commissioners, where the certificate has been lost or wrongfully withheld from the owner, and upon proof of compliance with section 39-11-128, the treasurer shall make out a deed for each such lot, parcel, interest, or improvement for which a tax lien was sold and which remains unredeemed and deliver the same to such purchaser or lawful holder of such certificate or order.

(4) **BEFORE** JULY 1, 2024, whenever any tax lien on any lot or parcel of land, interest therein, or improvement thereon is bid in by or for the county, city, town, or city and county at any tax sale, and a certificate of purchase is made to such county, city, town, or city and county therefor, the treasurer of such county, city, town, or city and county may sell, assign, and deliver any such certificate to any person who desires to purchase the same upon payment to the treasurer of the amount for which said tax lien was bid in by the county, city, town, or city and

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*Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.*

county with interest and costs accrued thereon from the date of sale, together with a fee for making such assignment, as provided in section 30-1-102, ~~C.R.S.~~, and the taxes assessed thereon since the date of such sale or, in case of a county, city, town, or city and county, for such sum as the board of county commissioners or other board authorized to perform the duties of a board of county commissioners at any regular or special meeting may decide and authorize by order duly entered in the recorded proceedings of such board. BEFORE JULY 1, 2024, whenever any tax lien on any lot or parcel of land, interest therein, or improvement thereon is bid in by or for a city, town, or city and county, as the case may be, such city, town, or city and county shall be entitled to a deed, as provided for purchasers at tax sales.

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

**39-11-128. Condition precedent to deed - notice.** (1) BEFORE JULY 1, 2024, before any purchaser, or assignee of such purchaser, of a tax lien on any land, town or city lot, or mining claim sold for taxes or special assessments due either to the state or any county or incorporated town or city within the same at any sale of tax liens for delinquent taxes levied or assessments authorized by law is entitled to a deed for the land, lot, or claim so purchased, he shall make request upon the treasurer, who shall then comply with the following:

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

**39-11-142. Disposition of certificates held by counties.** (1) BEFORE JULY 1, 2024, in cases where a tax lien on real estate has been struck off to the county at tax sales and the county has held the certificate of sale for three years or more, the board of county commissioners may apply for and receive a tax deed in like manner as is provided by law in the case of delinquent tax sale certificates held by individuals. The board of county commissioners, whenever the county becomes entitled to a tax deed, may cause the treasurer to issue, serve, and publish notices, pursuant to law, of application for such tax deed in like manner as in the case of individual certificate holders.

(2) BEFORE JULY 1, 2024, in cases where the county has held the tax certificate for five years or more and such real estate is not located within the limits of any incorporated town or city within the said county, the county may include in one request or demand any or all separate parcels of real estate for which it holds tax sale certificates for sales in any one year, and the board of county commissioners may apply for and receive tax deeds therefor. BEFORE JULY 1, 2024, in cases where the county has held the tax certificate for eight years and in the opinion of the board of county commissioners such real estate is not used, operated, or maintained wholly or in part in the interest or for the benefit of the public, said board shall apply for and receive a tax deed therefor.

(3) BEFORE JULY 1, 2024, upon making application in the case of tax certificates held by the counties for five years or more, the treasurer shall not be required to give the notice that a request or demand for tax deed has been made upon him provided for in section 39-11-128. The treasurer, in lieu of such notice, at least sixty days before the day said tax deed issues, shall give notice by registered or certified mail,

addressed to the last-known residence of the person in whose name the real estate is assessed for the years during which said taxes have not been paid, that a tax deed has been applied for on the particular described property and that said tax deed will issue on a day certain. BEFORE JULY 1, 2024, the treasurer shall also post in a public place in the ~~county courthouse~~ OFFICE OF THE TREASURER AND ON THE TREASURER'S WEBSITE, at least sixty days before said deed issues, a notice stating that a deed will be issued to the county on the real estate described in said notice. Said notice shall contain the name of the person to whom the property is assessed together with the date said tax deed will issue.

(6) (a) BEFORE JULY 1, 2024, in all cases where a tax lien on real property has been struck off to the county at a tax sale and the county has held the certificate of sale for thirty years or more without obtaining a tax deed as provided in this section, then such certificate may be declared void and of no effect.

(c) BEFORE JULY 1, 2024, upon being presented with such list, the board of county commissioners shall determine that the tax liens were struck off to the county, that such certificates of sale relating thereto have been held by the county for thirty years or more, and that no tax deed has been obtained or applied for as provided in this section. Upon making such determination, the board of county commissioners may declare that such certificates are void, and an order to that effect shall be duly entered in the recorded proceedings of the board, which order shall direct the treasurer to cancel such certificates of sale.

(7) It is the duty of the treasurer at least once each year to prepare and present, at any regular or special meeting of the board of county commissioners, a list of all tax liens on all real property struck off to the county and all certificates of sale relating thereto, which certificates have been held by the county for three years or more without obtaining a deed or being otherwise disposed of under this article 11 OR ARTICLE 11.5 OF THIS TITLE 39.

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

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

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

**ARTICLE 11.5**  
**Issuance of Treasurer's Deeds**

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

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

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

(3) "IMMEDIATE FAMILY" MEANS AN INDIVIDUAL'S:

(a) SPOUSE;

(b) PARTNER IN A CIVIL UNION;

(c) PARENT;

(d) MINOR CHILD UNDER EIGHTEEN YEARS OF AGE;

(e) SIBLING WHO IS UNDER EIGHTEEN YEARS OF AGE AND FOR WHOM THE INDIVIDUAL STANDS IN LOCO PARENTIS; OR

(f) SIBLING WHO IS INCAPABLE OF SELF-CARE DUE TO A MENTAL OR PHYSICAL DISABILITY OR A LONG-TERM ILLNESS.

(4) "INVESTMENT BALANCE" MEANS THE REDEEMABLE AMOUNT OF A TAX LIEN.

(5) "JUNIOR LIEN" MEANS A LIEN OR ENCUMBRANCE UPON THE PROPERTY FOR WHICH THE AMOUNT DUE AND OWING THEREUNDER IS SUBORDINATE TO THE TAX LIEN.

(6) "KNOWN INTERESTED PARTY NOTICE" MEANS THE NOTICE THAT INCLUDES:

(a) THE NAMES AND ADDRESSES OF THE PERSONS ON THE MAILING LIST CREATED BY A TREASURER PURSUANT TO SECTION 39-11.5-104 (2);

(b) THE INFORMATION COLLECTED BY THE TREASURER PURSUANT TO SECTION 39-11-114;

(c) THE DATE AND TIME OF THE PUBLIC AUCTION, INCLUDING, IF APPLICABLE, THE DATE TO WHICH THE TREASURER HAS CONTINUED THE PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-106 (1);

(d) IF THE PUBLIC AUCTION IS NOT CONDUCTED BY MEANS OF THE INTERNET OR OTHER ELECTRONIC MEDIUM, THE LOCATION OF THE PUBLIC AUCTION;

(e) IF THE PUBLIC AUCTION IS CONDUCTED BY MEANS OF THE INTERNET OR OTHER ELECTRONIC MEDIUM:

(I) THE ELECTRONIC ADDRESS FOR THE PUBLIC AUCTION;

(II) THE LOCATION OF COMPUTER WORKSTATIONS THAT ARE AVAILABLE TO THE

PUBLIC AND INFORMATION ABOUT HOW TO OBTAIN INSTRUCTIONS ON ACCESSING THE PUBLIC AUCTION AND SUBMITTING BIDS; AND

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

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

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

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

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

(a) THE ORIGINAL PURCHASER OF THE TAX LIEN;

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

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

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

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

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

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

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

(14) "PURCHASER" MEANS THE PERSON TO WHOM THE TREASURER AWARDS THE CERTIFICATE OF OPTION FOR TREASURER'S DEED AS THE WINNING BIDDER AT THE PUBLIC AUCTION WHO TIMELY SUBMITS PROPER FUNDS OR, IF NO VALID BIDS ARE RECEIVED AT THE PUBLIC AUCTION, THE LAWFUL HOLDER WHO DOES NOT FILE A WITHDRAWAL OF THE APPLICATION FOR PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-106.

(15) "TAX LIEN" MEANS THE LIEN ON ANY LAND, TOWN OR CITY LOT, OR MINING CLAIM SOLD FOR SPECIAL ASSESSMENTS, TAXES, OR SPECIAL ASSESSMENTS AND TAXES DUE EITHER TO THE STATE OR ANY COUNTY OR INCORPORATED TOWN OR CITY FOR WHICH THE TREASURER ISSUED A CERTIFICATE OF PURCHASE TO THE LAWFUL HOLDER.

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

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

**39-11.5-102. Application for public auction - contents - fee.** (1) AT ANY TIME AT LEAST THREE YEARS FROM THE DATE OF THE SALE OF A TAX LIEN PURSUANT TO ARTICLE 11 OF THIS TITLE 39, A LAWFUL HOLDER MAY FILE AN APPLICATION FOR A PUBLIC AUCTION OF A CERTIFICATE OF OPTION FOR TREASURER'S DEED FOR THE PROPERTY SUBJECT TO THE TAX LIEN DESCRIBED IN THE CERTIFICATE OF PURCHASE HELD BY THE LAWFUL HOLDER. IN SO DOING, THE LAWFUL HOLDER SHALL FILE AN APPLICATION FOR PUBLIC AUCTION IN A FORM AND MANNER DETERMINED BY THE TREASURER AS FOLLOWS:

**APPLICATION FOR A PUBLIC AUCTION OF A CERTIFICATE OF OPTION FOR TREASURER'S DEED TO THE COUNTY TREASURER OF \_\_\_\_\_ COUNTY, COLORADO:**

The undersigned, as the holder of Treasurer's Tax Lien Sale Certificate of Purchase No. \_\_\_\_\_ issued pursuant to the tax lien sale held on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, for the taxes and/or special assessments for the tax year \_\_\_\_\_ hereby request that you, as County Treasurer, give notice and take such proceedings as are required by 39-11.5-102, C.R.S., so that the undersigned may begin the process to obtain a Treasurer's Deed to the property described in said Treasurer's Tax Lien Sale Certificate, more particularly described as follows, to-wit:

**LEGAL DESCRIPTION:**

situated in the County of \_\_\_\_\_, State of Colorado.

**PROPERTY ADDRESS:** \_\_\_\_\_

**SCHEDULE NUMBER:** \_\_\_\_\_

**PARCEL NUMBER:** \_\_\_\_\_

**CURRENT ASSESSED OWNER:** \_\_\_\_\_

**T.D. REFERENCE NUMBER:** \_\_\_\_\_

**THE AMOUNT OF THE OUTSTANDING INVESTMENT BALANCE OF THE TAX LIEN AS OF THE DATE OF THE FILING OF THE APPLICATION FOR PUBLIC AUCTION:** \_\_\_\_\_

**LAWFUL HOLDER NAME:** \_\_\_\_\_

**ADDRESS OR PO BOX:** \_\_\_\_\_

**CITY/STATE/ZIP CODE:** \_\_\_\_\_

**COUNTY OF RESIDENCE:** \_\_\_\_\_

**LAWFUL HOLDER NAME:** \_\_\_\_\_

**LAWFUL HOLDER SIGNATURE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

(2) THE TREASURER MAY REQUIRE THE LAWFUL HOLDER TO MAKE A DEPOSIT IN AN AMOUNT DETERMINED BY THE TREASURER TO INCLUDE THE TREASURER'S FEE FOR RECORDING THE APPLICATION IN AN AMOUNT EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(I) PLUS THE AMOUNT NECESSARY TO COVER THE ACTUAL AND REASONABLE COSTS TO THE TREASURER TO ADMINISTER THE PUBLIC AUCTION AND OTHERWISE ENSURE COMPLIANCE WITH THE REQUIREMENTS OF THIS ARTICLE 11.5.

**39-11.5-103. Review of application for public auction.** (1) AS SOON AS PRACTICABLE FOLLOWING THE RECEIPT OF AN APPLICATION FOR PUBLIC AUCTION FILED BY A LAWFUL HOLDER PURSUANT TO SECTION 39-11.5-102, THE TREASURER SHALL REVIEW THE APPLICATION TO DETERMINE WHETHER IT COMPLIES WITH THE REQUIREMENTS OF THIS ARTICLE 11.5.

(2) IF THE TREASURER DETERMINES THAT THE APPLICATION FOR PUBLIC AUCTION COMPLIES WITH THE REQUIREMENTS OF THIS ARTICLE 11.5, THE TREASURER SHALL RECORD THE APPLICATION FOR PUBLIC AUCTION AND THE ORIGINAL CERTIFICATE OF PURCHASE, IF NOT PREVIOUSLY RECORDED, WITH THE OFFICE OF THE COUNTY CLERK AND RECORDER WITHIN TEN BUSINESS DAYS FOLLOWING THE TREASURER'S DETERMINATION.

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

(2) NO MORE THAN TWENTY CALENDAR DAYS AFTER EITHER RECEIVING THE RESULTS OF THE TITLE SEARCH OR COMPLETING A REVIEW OF RELEVANT COUNTY RECORDS OF THE COUNTY CLERK AND RECORDER CONCERNING THE PROPERTY, THE TREASURER SHALL CREATE A MAILING LIST, MAIL A KNOWN INTERESTED PARTY NOTICE TO THE PERSONS ON THE MAILING LIST, AND ADD THE FIRST AND LAST PUBLICATION DATES, IF NOT ALREADY SPECIFIED IN THE KNOWN INTERESTED PARTY NOTICE, ON THE TREASURER'S OFFICE WEBSITE.

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

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

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

(6) NO LESS THAN THIRTY CALENDAR DAYS AFTER EITHER RECEIVING THE RESULTS OF THE TITLE SEARCH OR COMPLETING A REVIEW OF RELEVANT COUNTY RECORDS OF THE COUNTY CLERK AND RECORDER CONCERNING THE PROPERTY PURSUANT TO SECTION 39-11.5-104(2), IF THE VALUATION FOR ASSESSMENT OF THE PROPERTY THAT IS THE SUBJECT OF THE PUBLIC AUCTION IS FIVE HUNDRED DOLLARS OR MORE, THE TREASURER SHALL COMMENCE PUBLICATION OF THE KNOWN INTERESTED PARTY NOTICE FOR THREE WEEKS, WHICH MEANS PUBLICATION ONCE EACH WEEK FOR THREE SUCCESSIVE WEEKS IN A NEWSPAPER THAT IS PUBLISHED DAILY, WEEKLY, OR SEMI-WEEKLY IN THE COUNTY. IF THERE IS NO SUCH NEWSPAPER, THEN THE TREASURER SHALL POST THE NOTICE CONSPICUOUSLY IN THE OFFICES OF THE COUNTY CLERK AND RECORDER, THE TREASURER, AND THE ASSESSOR AND IN AT LEAST TWO OTHER PUBLIC PLACES IN THE COUNTY SEAT.

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

**39-11.5-105. Date of public auction.** THE TREASURER SHALL HOLD THE PUBLIC AUCTION NO MORE THAN ONE HUNDRED TWENTY-FIVE CALENDAR DAYS NOR LESS THAN ONE HUNDRED TEN CALENDAR DAYS AFTER THE DATE OF THE FIRST PUBLICATION OF THE KNOWN INTERESTED PARTY NOTICE PUBLISHED BY THE TREASURER PURSUANT TO SECTION 39-11.5-104(1) OR THE DATE OF THE MAILING OF THE KNOWN INTERESTED PARTY NOTICE IF PUBLICATION IS NOT REQUIRED.

**39-11.5-106. Continuance of public auction - effect of bankruptcy - withdrawal of notice of public auction - redemption of tax lien prior to public auction.** (1) **Continuance.** NOTWITHSTANDING SECTION 39-11.5-105, FOR ANY REASON DEEMED BY THE TREASURER TO BE GOOD CAUSE OR UPON WRITTEN REQUEST BY THE LAWFUL HOLDER, AT ANY TIME BEFORE COMMENCEMENT OF THE PUBLIC AUCTION, THE TREASURER MAY CONTINUE THE PUBLIC AUCTION TO A LATER DATE BY MAKING, AT THE TIME AND PLACE DESIGNATED FOR THE PUBLIC AUCTION, AN ORAL ANNOUNCEMENT OF THE TIME AND PLACE OF SUCH CONTINUANCE, OR BY POSTING OR PROVIDING A NOTICE OF THE CONTINUANCE AT THE TIME AND PLACE DESIGNATED FOR THE PUBLIC AUCTION, WHICH NOTICE MUST INCLUDE THE TIME AND PLACE TO WHICH THE PUBLIC AUCTION IS CONTINUED. EXCEPT AS PROVIDED IN SUBSECTION (2)(b)(I) OF THIS SECTION, A PUBLIC AUCTION THAT IS NOT HELD ON THE THEN-SCHEDULED DATE OF PUBLIC AUCTION AND IS NOT CONTINUED FROM THE THEN-SCHEDULED DATE OF PUBLIC AUCTION PURSUANT TO THIS SUBSECTION (1) IS DEEMED CONTINUED FOR A PERIOD OF ONE WEEK, AND FROM WEEK TO WEEK THEREAFTER, UNTIL THE PUBLIC AUCTION IS HELD OR OTHERWISE CONTINUED PURSUANT TO THIS SUBSECTION (1). A PUBLIC AUCTION SHALL NOT BE CONTINUED TO A DATE LATER THAN TWELVE MONTHS FROM THE ORIGINALLY DESIGNATED DATE IN THE NOTICE OF PUBLIC AUCTION, EXCEPT AS PROVIDED IN SUBSECTION (2) OF THIS SECTION.

(2) **Effect of bankruptcy proceedings.** (a) IF ALL PUBLICATIONS OF THE KNOWN INTERESTED PARTY NOTICE PRESCRIBED BY SECTION 39-11.5-104 HAVE BEEN COMPLETED BEFORE A BANKRUPTCY PETITION HAS BEEN FILED THAT AUTOMATICALLY STAYS THE TREASURER FROM CONDUCTING THE PUBLIC AUCTION, THE TREASURER SHALL ANNOUNCE, POST, OR PROVIDE NOTICE OF THAT FACT ON THE THEN-SCHEDULED DATE OF PUBLIC AUCTION, TAKE NO ACTION AT THE



THEN-SCHEDULED PUBLIC AUCTION, AND ALLOW THE PUBLIC AUCTION TO BE AUTOMATICALLY CONTINUED FROM WEEK TO WEEK IN ACCORDANCE WITH SUBSECTION (1) OF THIS SECTION UNLESS OTHERWISE REQUESTED IN WRITING PRIOR TO ANY SUCH DATE OF PUBLIC AUCTION BY THE LAWFUL HOLDER.

(b) (I) IF THE PUBLICATIONS OF THE KNOWN INTERESTED PARTY NOTICE PRESCRIBED BY SECTION 39-11.5-104 HAVE NOT BEEN STARTED OR IF ALL THE PUBLICATIONS HAVE NOT BEEN COMPLETED BEFORE THE DAY A BANKRUPTCY PETITION HAS BEEN FILED THAT AUTOMATICALLY STAYS THE TREASURER FROM CONDUCTING THE PUBLIC AUCTION, THE TREASURER SHALL IMMEDIATELY CANCEL ANY REMAINING PUBLICATIONS OF THE KNOWN INTERESTED PARTY NOTICE AND, ON THE DATE SET FOR THE PUBLIC AUCTION, ANNOUNCE, POST, OR PROVIDE A NOTICE THAT THE PUBLIC AUCTION HAS BEEN ENJOINED OR HAS BEEN STAYED BY THE AUTOMATIC STAY PROVISIONS OF THE FEDERAL BANKRUPTCY CODE OF 1978, 11 U.S.C. SEC. 101 ET SEQ., AS AMENDED. THE PUBLIC AUCTION SHALL NOT BE CONTINUED UNDER SUBSECTION (1) OF THIS SECTION.

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

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

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

(I) UPON RECEIPT OF THE COURT ORDER, THE TREASURER'S FEE IN AN AMOUNT EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(XI), AND THE COSTS OF RECORDING THE COURT ORDER, THE TREASURER SHALL ATTACH TO THE ORDER A COPY OF THE CERTIFICATE OF OPTION FOR TREASURER'S DEED, ANY ASSIGNMENTS THEREOF, AND, IF APPLICABLE, THE TREASURER'S DEED, EACH MARKED "NULL AND VOID", AND RECORD THE ORDER TOGETHER WITH THESE DOCUMENTS.

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

(III) WITHIN TEN CALENDAR DAYS AFTER RECEIPT OF ALL DOCUMENTS, FEES, AND COSTS SPECIFIED IN THIS SUBSECTION (2)(c), THE TREASURER SHALL MAIL A COPY OF

THE COURT ORDER TO EACH PERSON ENTITLED TO RECEIVE THE KNOWN INTEREST PARTY NOTICE PURSUANT TO SECTION 39-11.5-104.

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

(B) NO LATER THAN TEN CALENDAR DAYS AFTER RECEIVING WRITTEN NOTICE PURSUANT TO SUBSECTION (2)(c)(IV)(A) OF THIS SECTION TO SCHEDULE A NEW DATE OF PUBLIC AUCTION, THE TREASURER SHALL MAIL A KNOWN INTERESTED PARTY NOTICE SETTING FORTH THE RESCHEDULED DATE OF PUBLIC AUCTION TO EACH PERSON ENTITLED TO RECEIVE THE KNOWN INTERESTED PARTY NOTICE PURSUANT TO SECTION 39-11.5-104.

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

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

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

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

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

(3) **Withdrawal.** (a) IF THE LAWFUL HOLDER FILES WITH THE TREASURER, PRIOR TO PUBLIC AUCTION, A WRITTEN WITHDRAWAL OF THE APPLICATION FOR PUBLIC AUCTION, THE PUBLIC AUCTION IS TERMINATED. THE TREASURER SHALL RECORD THE WITHDRAWAL WITH THE OFFICE OF THE CLERK AND RECORDER AND COLLECT ALL FEES AND COSTS OWED AND INCURRED, INCLUDING A WITHDRAWAL FEE IN AN AMOUNT EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(V).

THE AMOUNT DUE ACCRUES INTEREST AT THE RATE PROVIDED BY LAW. UNTIL ALL AMOUNTS DUE AND OWING ARE PAID, THE TREASURER IS ENTITLED TO HOLD ALL DOCUMENTATION IN THE TREASURER'S POSSESSION AND TO WITHHOLD ALL OTHER SERVICES REQUESTED BY THE LAWFUL HOLDER WITH RESPECT TO THE TAX LIEN.

(b) IF THERE IS NO PUBLIC AUCTION AND IF A WITHDRAWAL IS NOT FILED WITHIN FORTY-FIVE CALENDAR DAYS AFTER THE LAST DATE OF PUBLIC AUCTION PERMITTED BY LAW, THE TREASURER MAY TRANSMIT, BY MAIL OR ELECTRONIC TRANSMISSION TO THE LAWFUL HOLDER, A NOTICE THAT A WITHDRAWAL OF THE APPLICATION FOR PUBLIC AUCTION MAY BE RECORDED BY THE TREASURER UNLESS A RESPONSE REQUESTING THAT SUCH WITHDRAWAL BE DELAYED FOR NINETY CALENDAR DAYS IS RECEIVED BY THE TREASURER WITHIN THIRTY CALENDAR DAYS AFTER THE DATE THAT THE TREASURER'S NOTICE IS TRANSMITTED. IF SUCH A RESPONSE IS RECEIVED BY THE TREASURER AND THERE IS NO PUBLIC AUCTION NOR IS A WITHDRAWAL FILED WITHIN THE NINETY-DAY DELAY PERIOD, THE TREASURER MAY RECORD A WITHDRAWAL OF THE APPLICATION FOR PUBLIC AUCTION. IF NO SUCH RESPONSE IS RECEIVED BY THE TREASURER WITHIN THIRTY CALENDAR DAYS AFTER THE NOTICE IS TRANSMITTED, THE TREASURER MAY RECORD A WITHDRAWAL OF THE APPLICATION FOR PUBLIC AUCTION AT ANY TIME AFTER THE EXPIRATION OF THE THIRTY-DAY NOTICE PERIOD. THE TREASURER SHALL CAUSE THE APPLICATION FOR PUBLIC AUCTION TO BE RECORDED IN THE OFFICE OF THE COUNTY CLERK AND RECORDER. ALL UNPAID FEES AND COSTS OWED AND INCURRED BY THE TREASURER, AS WELL AS A WITHDRAWAL FEE IN AN AMOUNT EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(VI), SHALL BE PAID BY THE LAWFUL HOLDER. THE AMOUNT DUE ACCRUES INTEREST AT THE RATE PROVIDED BY LAW. UNTIL ALL AMOUNTS DUE AND OWING ARE PAID, THE TREASURER IS ENTITLED TO HOLD ALL DOCUMENTATION IN THE TREASURER'S POSSESSION AND TO WITHHOLD ALL OTHER SERVICES REQUESTED BY THE LAWFUL HOLDER WITH RESPECT TO THE TAX LIEN.

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

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

**39-11.5-107. Location of public auction - electronic devices - definition.**

(1) THE TREASURER SHALL CONDUCT THE PUBLIC AUCTION IN ANY BUILDING TEMPORARILY OR PERMANENTLY USED AS A COURTHOUSE, IN ANY BUILDING WHERE THE OFFICE OF THE TREASURER IS LOCATED, OR BY MEANS OF THE INTERNET OR OTHER ELECTRONIC MEDIUM.

(2) THE COUNTY AND ITS EMPLOYEES ACTING IN THEIR OFFICIAL CAPACITY IN PREPARING, CONDUCTING, AND EXECUTING A PUBLIC AUCTION PURSUANT TO THIS ARTICLE 11.5 ARE NOT LIABLE FOR THE FAILURE OF A DEVICE THAT PREVENTS A

PERSON FROM PARTICIPATING IN A PUBLIC AUCTION. AS USED IN THIS SUBSECTION (2), "DEVICE" INCLUDES, BUT IS NOT LIMITED TO, COMPUTER HARDWARE, A COMPUTER NETWORK, A COMPUTER SOFTWARE APPLICATION, AND AN INTERNET WEBSITE.

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

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

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

(c) SETTING MINIMUM BID INCREASES.

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

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

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

(a) 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 THIS ARTICLE 11.5; AND

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

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

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

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

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

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

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

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

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

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

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

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

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

(2) IN A PUBLIC AUCTION CONDUCTED BY MEANS OF THE INTERNET OR OTHER ELECTRONIC MEDIUM, IF A PERSON BIDDING FAILS TO PAY THE AMOUNT DUE AT THE TIME OF SALE, OR WITHIN THE TIME PERIOD ALLOWED BY THE TREASURER, THE TREASURER SHALL AWARD THE CERTIFICATE OF OPTION FOR TREASURER'S DEED TO THE NEXT HIGHEST BIDDER FROM THE PUBLIC AUCTION WHO TIMELY PAYS THE AMOUNT DUE FROM BIDDING TO THE TREASURER.

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

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

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

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

(c) THE LAWFUL HOLDER HAS ATTACHED TO THE NOTICE OF INTENT TO REDEEM A SIGNED AND PROPERLY ACKNOWLEDGED STATEMENT OF THE LAWFUL HOLDER SETTING FORTH THE AMOUNT REQUIRED TO REDEEM THE CERTIFICATE OF PURCHASE, INCLUDING PER DIEM INTEREST, THROUGH THE END OF THE NINETEENTH BUSINESS DAY AFTER THE PUBLIC AUCTION WITH THE SAME SPECIFICITY AND ITEMIZATION AS REQUIRED IN SECTION 38-38-106.

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

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

(b) IF THE PURCHASER FAILS TO SUBMIT THE STATEMENT DESCRIBED IN SUBSECTION (3)(a) OF THIS SECTION TO THE TREASURER WITHIN THIRTEEN BUSINESS DAYS AFTER THE SALE, THE TREASURER MAY CALCULATE THE AMOUNT NECESSARY TO REDEEM BY ADDING TO THE SUCCESSFUL BID THE ACCRUED INTEREST FROM THE SALE THROUGH THE REDEMPTION DATE. THE ACCRUED INTEREST IS CALCULATED BY MULTIPLYING THE AMOUNT OF THE BID BY THE REGULAR RATE OF ANNUAL INTEREST SPECIFIED IN THE UNDERLYING TAX LIEN, DIVIDED BY THREE HUNDRED SIXTY-FIVE AND THEN MULTIPLIED BY THE NUMBER OF DAYS FROM THE DATE OF SALE THROUGH THE REDEMPTION DATE.

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

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

(b) IF THE STATEMENT DESCRIBED IN SUBSECTION (1)(c) OF THIS SECTION SO STATES, OR UPON OTHER WRITTEN AUTHORIZATION FROM THE PURCHASER OR THE THEN-CURRENT LAWFUL HOLDER OF THE CERTIFICATE OF REDEMPTION, THE TREASURER MAY ACCEPT AS A FULL REDEMPTION AN AMOUNT LESS THAN THE AMOUNT SPECIFIED IN SUBSECTION (3)(a) OF THIS SECTION. ANY REDEMPTION UNDER THIS SECTION CONSTITUTES A FULL REDEMPTION AND IS DEEMED TO BE PAYMENT OF ALL SUMS TO WHICH THE LAWFUL HOLDER IS ENTITLED.

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

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

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

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

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

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

**39-11.5-112. Certificate of redemption - issuance.** (1) NO SOONER THAN FIFTEEN BUSINESS DAYS FOLLOWING A PUBLIC AUCTION BUT NO LATER THAN FIVE BUSINESS DAYS FOLLOWING A TREASURER'S RECEIPT OF REDEMPTION MONEY PAID UNDER SECTION 39-11.5-111, THE TREASURER SHALL EXECUTE AND RECORD IN EACH COUNTY WHERE THE PROPERTY OR A PORTION THEREOF IS LOCATED A CERTIFICATE OF REDEMPTION CONTAINING:

- (a) THE NAME OF THE LAWFUL HOLDER;
- (b) THE NAME AND ADDRESS OF THE PERSON REDEEMING;
- (c) THE REDEMPTION AMOUNT PAID;



- (d) THE DATE OF SALE;
- (e) THE DESCRIPTION OF THE PROPERTY REDEEMED; AND
- (f) THE TREASURER'S SALE NUMBER.

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

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

**39-11.5-113. Payment of overbid amount by a lienor - procedure.**

(1) **Requirements for payment of overbid amount.** A LIENOR IS ENTITLED TO RECEIVE PAYMENT OF A PORTION OF THE OVERBID AMOUNT, IF THE FOLLOWING REQUIREMENTS ARE MET TO THE SATISFACTION OF THE TREASURER:

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

(b) THE LIEN IS A JUNIOR LIEN;

(c) THE LIENOR'S LIEN APPEARS BY INSTRUMENTS THAT WERE DULY RECORDED IN THE OFFICE OF THE CLERK AND RECORDER OF THE COUNTY PRIOR TO THE TREASURER RECORDING THE APPLICATION FOR PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-103. IF, PRIOR TO THE DATE AND TIME OF THE TREASURER'S RECORDING OF THE APPLICATION FOR PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-103 (2), A LIEN WAS RECORDED IN AN INCORRECT COUNTY, THE LIENOR'S RIGHTS UNDER THIS SECTION ARE VALID ONLY IF THE LIEN IS RERECORDED IN THE CORRECT COUNTY AT LEAST FIFTEEN CALENDAR DAYS PRIOR TO THE PUBLIC AUCTION.

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

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

(f) THE LIENOR HAS ATTACHED TO THE NOTICE OF INTENT TO RECEIVE PAYMENT OF A PORTION OF THE OVERBID AMOUNT A SIGNED AND PROPERLY ACKNOWLEDGED STATEMENT OF THE LIENOR SETTING FORTH THE AMOUNT REQUIRED TO REDEEM THE LIENOR'S LIEN, INCLUDING PER DIEM INTEREST, THROUGH THE END OF THE

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

(2) **Overbid payment proceeds.** UPON THE EXPIRATION OF THE OVERBID AMOUNT PAYMENT PERIOD UNDER THIS SECTION, THE TREASURER SHALL DISBURSE ALL OVERBID AMOUNT PAYMENT PROCEEDS TO THE PERSONS ENTITLED TO RECEIVE THEM.

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

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

**39-11.5-115. Certificate of option for treasurer's deed - assignability.**

(1) THE TREASURER SHALL PREPARE, SIGN, AND RETAIN FOR SAFEKEEPING OR DELIVER TO THE PURCHASER A CERTIFICATE OF OPTION FOR TREASURER'S DEED DESCRIBING THE PROPERTY AND CONFIRMING, EXCEPT IN THE CASE OF THE PURCHASER DESCRIBED IN SECTION 39-11.5-101 (14)(c), THAT PAYMENT HAS BEEN MADE. THE TREASURER MAY CHARGE THE PURCHASER A FEE IN AN AMOUNT EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(IV) FOR EACH SUCH CERTIFICATE.

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

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

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

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

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

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

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

(a) EACH DEED MADE AND ACKNOWLEDGED BY THE TREASURER PURSUANT TO THIS SECTION; AND

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

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

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

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

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

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

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

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

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

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

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

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

**37-5-111. Manner of collection - tax sale - certificate of purchase - tax deed.**

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

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

(3) BEFORE JULY 1, 2024, the conservancy district may at any time after three years from issuance of any such certificate of purchase held by the district present the same to the county treasurer, together with all subsequent certificates of purchase held by it as evidence of unpaid subsequent assessments, and request the county treasurer to issue one tax deed thereon; and one deed shall be issued accordingly in the same manner as other tax deeds; but such tax deed shall not prejudice the parity of any existing lien for general taxes. Upon the delivery of the tax deed, the conservancy district shall have and enjoy all the rights of an owner in fee simple to the lands described therein; but no sale of such land shall be made by the district except subject to the lien of assessments due and unpaid subsequent to

the issuance of the tax deed to the district, as well as future unpaid assessments, nor shall the district convey such property by deed with covenants of warranty, nor shall any sale of such property be made for less than the principal amount of the original assessment thereon, remaining due and unpaid, unless such sale is approved by an order of the district court in which the organization proceeding of the district is pending.

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

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

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

**37-23-114. State tax laws to apply.** (1) The laws of this state for the collection of general taxes including the laws for the sale of property for taxes and the redemption of the same, except as modified in this section, shall apply and have full force and effect for the purposes of articles 20 to 30 of this ~~title~~ TITLE 37, and the provisions of said articles for collecting the same shall be deemed for the purpose of carrying into effect the police powers granted to drainage districts for the construction and maintenance of drainage systems and shall not be construed as imposing a special tax under the taxing power. BEFORE JULY 1, 2024, in case of a sale of any lot or parcel of land or any interest therein for delinquent drainage district taxes or delinquent drainage district and other taxes, and there are no bids therefor on any of the days of such tax sale, the same shall be struck off to the drainage district in which such land is located for the amount of the taxes, interest, and costs thereon, and a certificate of sale shall be made out to the district therefor and delivered to its secretary, who shall file the same in the office of its board of directors and record the same in a book of public record to be kept by said board for such purpose, but no charge shall be made by the county treasurer for making such certificate, and in such case ~~he~~ THE COUNTY TREASURER shall make an entry on ~~his~~

THE TREASURER'S records "struck off to ..... drainage district" as well as an entry showing the amount of the taxes and interest thereon for which said lands were offered for sale, together with the cost attending such sale. No taxes assessed against any land so struck off to said district under the provisions of this section shall be payable until the same has been derived by the district from the sale or redemption of such lands.

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

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

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

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

(6) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A DRAINAGE DISTRICT, AN ASSIGNEE OF A DRAINAGE DISTRICT, A HOLDER OF A CERTIFICATE OF PURCHASE, OR A COUNTY TREASURER SHALL FOLLOW THE PROCEDURES ESTABLISHED IN ARTICLE 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE PROCEDURES ESTABLISHED IN THIS SECTION, SECTION 37-23-115 TO 37-23-118,

OR ARTICLE 11 OF TITLE 39 CONCERNING THE ISSUANCE OF A TAX DEED. NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A LOT OR PARCEL OF LAND SHALL NOT BE STRUCK OFF TO A DRAINAGE DISTRICT AND A COUNTY TREASURER SHALL NOT ISSUE A CERTIFICATE OF SALE, CERTIFICATE OF PURCHASE, OR TAX DEED PURSUANT TO THIS SECTION OR ARTICLE 11 OF TITLE 39 TO THE EXTENT SUCH ACTIONS WOULD BE INCONSISTENT WITH THE REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

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

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

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

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

**37-23-116. President to execute deed - repeal.** (1) The president of the board of directors of such drainage district, when authorized by resolution of the board of directors, is empowered to execute, acknowledge, and deliver any deeds of conveyance necessary to convey such real property to the purchaser thereof. The deed of conveyance shall be attested by the secretary of such drainage district under its seal, and when so executed such deed of conveyance shall be held to convey the entire title of such drainage district to the purchaser thereof.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

**37-43-184. Treasurer to strike off lands to county - repeal.** (1) When lands situate in an irrigation district, having an outstanding bonded indebtedness or indebtedness evidenced by outstanding warrants for which there are no available funds for payment, are sold for delinquent taxes assessed for state, county, and school district purposes, or any one or more of said purposes, with or without levies for irrigation district taxes or assessments, and there are no bidders at said sale for said lands in the amount of taxes assessed against the same, the treasurer, as in other cases, shall strike said lands off to the county for the amount of the state, county, and school district taxes and issue a certificate the same as in other cases. The treasurer shall offer separately said lands for sale for irrigation district taxes or assessments, if any, and sell the same to the person who bids the amount of the assessments for irrigation purposes against said lands. Such bidder may pay in cash or by such other obligations of said district as are acceptable for such purpose. If there is no bidder when said lands are offered for sale for the irrigation district assessments, the same shall be struck off to the district. In either event a certificate of sale for irrigation district assessments shall be executed and delivered to the purchaser or said district with a notation thereon by the treasurer showing the outstanding certificate of sale held by the county and the amount thereof.

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

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

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

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

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

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

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

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

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

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

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

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

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

**SECTION 19.** In Colorado Revised Statutes, **amend** 37-43-189 as follows:

**37-43-189. Continuation of lien of bonded indebtedness - repeal.** (1) No such sale shall relieve the land so sold from the lien of a bonded indebtedness, but the county, if it becomes the owner of any such land, shall not be obligated or liable for any such bonded indebtedness, interest, or other assessments or levies on account of irrigation district purposes, but the same shall be enforceable against the land, and not otherwise.

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

**SECTION 20.** In Colorado Revised Statutes, **amend** 37-45-129 as follows:

**37-45-129. Sale for delinquencies.** (1) BEFORE JULY 1, 2024, if the taxes or assessments levied are not paid, then the real property shall be sold at the regular tax sale for the payment of said taxes and assessments, interest, and penalties in the manner provided by the statutes of the state of Colorado for selling property for payment of general taxes. If there are no bids at said tax sale for the property so offered under class A and class B, said property shall be struck off to the county, and the county shall account to the district in the same manner as provided by law for accounting for school, town, and city taxes. If there are no bids for the property so offered under class C and class D, said property shall be struck off to the district, and the tax certificate shall be issued in the name of the district, and the board shall have the same power with reference to sale of said tax certificate as vested in county commissioners and county treasurers when property is struck off to the counties.

(2) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A WATER CONSERVANCY DISTRICT OR A COUNTY TREASURER SHALL FOLLOW THE PROCEDURES ESTABLISHED IN ARTICLE 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE PROCEDURES ESTABLISHED IN THIS SECTION OR ARTICLE 11 OF TITLE 39 CONCERNING THE STRIKING OFF OF PROPERTY OR THE ISSUANCE OF A TAX CERTIFICATE OR TAX DEED. NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A LOT OR PARCEL OF LAND SHALL NOT BE STRUCK OFF TO A COUNTY OR WATER CONSERVANCY DISTRICT AND A COUNTY TREASURER SHALL NOT ISSUE A TAX CERTIFICATE OR TAX DEED PURSUANT TO THIS SECTION OR ARTICLE 11 OF TITLE 39 TO THE EXTENT SUCH ACTIONS WOULD BE INCONSISTENT WITH THE REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

**SECTION 21.** In Colorado Revised Statutes, 37-46-126.6, **amend** (1); and **add** (4) as follows:

**37-46-126.6. Delinquent taxes.** (1) BEFORE JULY 1, 2024, if the taxes levied are not paid, then delinquent real property shall be sold at the regular tax sale for the payment of such taxes, interest, and penalties in the manner provided by statute for selling real property for the nonpayment of taxes. If there are no bids at such tax sale for the property so offered, the property shall be struck off to the county, and the county shall account to the district or the subdistrict levying the taxes in the same manner as provided by law for accounting for school, town, and city taxes.

(4) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A DISTRICT, SUBDISTRICT, OR COUNTY TREASURER SHALL FOLLOW THE PROCEDURES

ESTABLISHED IN ARTICLE 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE PROCEDURES ESTABLISHED IN THIS SECTION OR ARTICLE 11 OF TITLE 39 CONCERNING THE SALE OR STRIKING OFF OF PROPERTY TO A COUNTY OR THE ISSUANCE OF A TAX DEED. NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A LOT OR PARCEL OF LAND SHALL NOT BE STRUCK OFF TO A COUNTY FOR NONPAYMENT OF TAXES PURSUANT TO THIS SECTION OR ARTICLE 11 OF TITLE 39 TO THE EXTENT SUCH ACTIONS WOULD BE INCONSISTENT WITH THE REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

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

**37-47-128. Limitations on power to levy and contract.** (2) BEFORE JULY 1, 2024, all assessments under this ~~article~~ ARTICLE 47 shall be collected by the county treasurer of the respective counties in which said real estate is situated at the same time and in the same manner as is provided by law for the collection of taxes for county and state purposes, and, if said assessments are not paid, then the real estate shall be sold at the regular tax sale for the payment of said assessments, interest, and penalties in the manner provided by the statutes of the state of Colorado for selling property for the payment of general taxes. If there are no bids at said tax sale for the property so offered, said property shall be struck off to the district, and the tax certificates shall be issued in the name of the district, and the board of directors has the same power with reference to the sale of said tax certificates as is now vested in county commissioners and county treasurers when property is struck off to the counties.

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

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

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

**37-48-110. Limitations on power to levy and contract.** (2) BEFORE JULY 1, 2024, all assessments under this ~~article~~ ARTICLE 48 shall be collected by the county treasurers of the respective counties in which said real estate is situated at the same time and in the same manner as is provided by law for the collection of taxes for county and state purposes, and, if said assessments are not paid, the real estate shall be sold at regular tax sales for the payment of said assessments, interest, and

penalties in the manner provided by the statutes of the state of Colorado for selling property for the payment of general taxes. If there are no bids at said tax sales for the property so offered, said property shall be struck off to the district, and the tax certificates shall be issued in the name of the district; and the board of directors has the same power with reference to the sale of said tax certificates as is now vested in county commissioners and county treasurers when property is struck off to the counties.

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

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

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

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

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

(2) BEFORE JULY 1, 2024, no holder of such certificate of purchase, other than the district, shall be entitled to a tax deed thereon, except upon payment of all special improvement assessments, special assessments, service charges, or user fees subsequent to such certificate of purchase that are due and unpaid or unredeemed, at the time of issuance of the tax deed; and the tax deed so issued to such holder shall be subject to future unpaid special improvement assessments, special assessments, service charges, or user fees. Any such holder of a certificate of purchase may, at any time after three years after issuance thereof, present the same to the county treasurer, together with all subsequent certificates held by ~~him or her~~ THE HOLDER, as evidence of subsequent payment of special improvement assessments, special assessments, service charges, or user fees, and request the

county treasurer to issue one tax deed thereon; and one tax deed shall be issued accordingly in the same manner as other tax deeds.

(3) BEFORE JULY 1, 2024, the district may, at any time after three years after issuance of any such certificate of purchase held by the district, present the same to the county treasurer, together with all subsequent certificates of purchase held by it, as evidence of unpaid subsequent special improvement assessments, special assessments, service charges, or user fees, and request the county treasurer to issue one tax deed thereon, and one deed shall be issued accordingly in the same manner as other tax deeds; but such tax deeds shall not prejudice the parity of any existing lien for general taxes. Upon the delivery of the tax deed, the conservation district shall have and enjoy all the rights of an owner in fee simple to the lands described therein; but no sale of such land shall be made by the district, except one subject to the lien of special improvement assessments, special assessments, service charges, or user fees due and unpaid subsequent to the issuance of the tax deed to the district as well as to future unpaid special improvement assessments, special assessments, service charges, or user fees, nor shall the district convey such property by deed with covenants of warranty, nor shall any sale of such property be made for less than the principal amount of the original special improvement assessments, special assessments, service charges, or user fees thereon remaining due and unpaid, unless such sale is approved by an order of the district court in which the organization proceedings of the district are filed.

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

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

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

**37-50-111. Limitations on power to levy and contract.** (2) BEFORE JULY 1, 2024, all property taxes and assessments under this ~~article~~ ARTICLE 50 shall be collected by the county treasurers of the respective counties in which real estate is situated at the same time and in the same manner as is provided by law for the collection of taxes for county and state purposes, and, if the assessments are not paid, the real estate shall be sold at regular tax sales for the payment of the assessments, interest, and penalties in the manner provided by the laws of this state for selling property for the payment of general taxes. If there are no bids at the tax sales for the property so offered, the tax certificates shall be issued in the name of the district; and the board has the same power with reference to the sale of the tax certificates as is now vested in county commissioners and county treasurers when a tax certificate is issued in the name of a county.

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

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

**SECTION 26. Effective date.** This act takes effect July 1, 2024.

**SECTION 27. Safety clause.** The general assembly finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety or for appropriations for the support and maintenance of the departments of the state and state institutions.

Approved: May 10, 2024