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CHAPTER 36

TAXATION

SENATE BILL 93-61

BY SENATORS Feeley, Blickensderfer, Lacy, and Tebedo; also REPRESENTATIVES Pankey, Entz, and Tucker.

AN ACT

CONCERNING COLLECTION OF DELINQUENT SPECIAL ASSESSMENTS.

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

SECTION 1. Article 11 of title 39, Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended BY THE ADDITION OF A NEW SECTION to read:

39-11-152. Combined sale of delinquent tax liens and special assessment liens. Whenever provision is made in this article for the sale of a tax lien on property, such sale shall include the sale of any lien for delinquent special assessments on such property which have been certified to the county treasurer for collection. The separate sale of liens for delinquent general taxes and for delinquent special assessments on property is hereby prohibited.

SECTION 2. 30-20-617 (5), Colorado Revised Statutes, 1986 Repl. Vol., is amended to read:

30-20-617. Sale of property for nonpayment - county may purchase property on default. (5) In addition to all other remedies, any county which is a holder of certificates of purchase may bring a civil action for foreclosure thereof IN ACCORDANCE WITH ARTICLE 38 OF TITLE 38, C.R.S., joining as defendants all persons holding record title, PERSONS OCCUPYING OR IN POSSESSION OF THE PROPERTY, persons having or claiming any interest in the property or in the proceeds of foreclosure sale, all governmental taxing units having taxes or other claims against said property, and all unknown persons having or claiming any interest in said property. Any number of certificates may be foreclosed in the same proceeding. In such proceeding the county, as plaintiff, is entitled to all relief provided by law in actions for an adjudication of rights with respect to real property, INCLUDING ACTIONS

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

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TO QUIET TITLE.

SECTION 3. 31-25-532 (4), Colorado Revised Statutes, 1986 Repl. Vol., is amended to read:

31-25-532. Municipality may purchase property on default. (4) In addition to all other remedies, any municipality which is a holder of certificates of purchase may bring a civil action for foreclosure thereof IN ACCORDANCE WITH ARTICLE 38 OF TITLE 38, C.R.S., joining as defendants all persons holding record title, PERSONS OCCUPYING OR IN POSSESSION OF THE PROPERTY, persons having or claiming any interest in the property or in the proceeds of foreclosure sale, all governmental taxing units having taxes or other claims against said property, and all unknown persons having or claiming any interest in said property. Any number of certificates may be foreclosed in the same proceeding. In such proceeding the municipality, as plaintiff, is entitled to all relief provided by law in actions for an adjudication of rights with respect to real property, INCLUDING ACTIONS TO QUIET TITLE.

SECTION 4. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: March 26, 1993