

**Second Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO**

**INTRODUCED**

LLS NO. 26-0286.01 Jed Franklin x5484

**SENATE BILL 26-044**

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**SENATE SPONSORSHIP**

**Pelton B.,**

**HOUSE SPONSORSHIP**

**(None),**

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**Senate Committees**

Finance

**House Committees**

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**A BILL FOR AN ACT**

101      **CONCERNING THE COLLECTION OF TAXES ON MINERAL RIGHTS BY**  
102      **COUNTY TREASURERS.**

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**Bill Summary**

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

The bill authorizes a board of county commissioners to cancel any taxes that have been levied on a severed mineral account 5 years after the date the taxes become delinquent. The bill establishes certain requirements for when a county may convey a tax lien on a severed mineral account to a grantee or surface owner of record after a period of 5 years.

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

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-10-114, **add**  
3 (2)(c) as follows:

4 **39-10-114. Abatement - cancellation of taxes.**

5 (2) (c) ANY TAXES LEVIED ON A SEVERED MINERAL ACCOUNT THAT  
6 ARE DETERMINED TO BE UNCOLLECTIBLE FIVE YEARS AFTER THE DATE THE  
7 TAXES BECOME DELINQUENT MAY BE CANCELED BY THE BOARD OF  
8 COUNTY COMMISSIONERS OF THE COUNTY THAT LEVIED THE TAXES, AND  
9 THE MINERAL ACCOUNT SHALL BE DISTINGUISHED AND CONVEYED TO THE  
10 GRANTEE OR SURFACE OWNER OF RECORD BY MEANS OF RECORDED TAX  
11 DEED, AT NO COST TO THE GRANTEE OR SURFACE OWNER OF RECORD, OR  
12 CONVEYED TO THE TREASURER'S OFFICE.

13 **SECTION 2.** In Colorado Revised Statutes, 39-11-128, **add** (3)  
14 as follows:

15 **39-11-128. Condition precedent to deed - notice - exception.**

16 (3) SUBSECTION (1) OF THIS SECTION DOES NOT APPLY TO TAXES  
17 ON A SEVERED MINERAL ACCOUNT THAT HAVE BEEN CANCELED BY A  
18 BOARD OF COUNTY COMMISSIONERS PURSUANT TO SECTION 39-10-114  
19 (2)(c). TAXES ON SEVERED MINERAL ACCOUNTS THAT HAVE BEEN  
20 CANCELED BY THE BOARD OF COUNTY COMMISSIONERS SHALL BE  
21 DISTINGUISHED AND CONVEYED TO THE GRANTEE OR SURFACE OWNER OF  
22 RECORD BY MEANS OF RECORDED TAX DEED, AND NO FEE IS REQUIRED FOR  
23 THE PROCESSING OR RECORDING OF SUCH TAX DEED.

24 **SECTION 3.** In Colorado Revised Statutes, 39-11-142, **amend**  
25 (6)(a) as follows:

26 **39-11-142. Disposition of certificates held by counties.**

1           (6) (a) (I) ~~Before July 1, 2024, in all cases where~~ EXCEPT AS  
2       PROVIDED IN SUBSECTION (6)(a)(II) OF THIS SECTION, IF a tax lien on real  
3       property has been struck off to the county at a tax sale and the county has  
4       held the certificate of sale for ~~thirty~~ FIFTEEN years or more without  
5       obtaining a tax deed as provided in this section, then such certificate may  
6       be declared void and of no effect.

7           (II) IN ALL CASES WHERE A TAX LIEN ON A SEVERED MINERAL  
8       ACCOUNT HAS BEEN STRUCK OFF TO THE COUNTY AT A TAX SALE AND THE  
9       COUNTY HAS HELD THE CERTIFICATE OF SALE FOR FIVE YEARS OR MORE  
10      WITHOUT OBTAINING A TAX DEED AS PROVIDED IN THIS SECTION, THEN  
11      SUCH CERTIFICATE MAY BE DECLARED VOID AND OF NO EFFECT, AND THE  
12      SEVERED MINERAL ACCOUNT MAY BE CONVEYED TO THE GRANTEE OR  
13      SURFACE OWNER OF RECORD BY MEANS OF RECORDED TAX DEED.

14           **SECTION 4.** In Colorado Revised Statutes, 39-11-148, **amend**  
15      (1) and (3) as follows:

16           **39-11-148. Limitations on tax certificates - special**  
17      **improvement liens.**

18           (1) (a) ~~No~~ EXCEPT AS PROVIDED IN SUBSECTIONS (1)(b) AND (3) OF  
19      THIS SECTION, A lien upon real property created by a tax certificate or a  
20      certificate of purchase issued by a treasurer on account of any delinquent  
21      property taxes or any special assessment of any kind or nature shall NOT  
22      remain a lien thereon for a period longer than fifteen years after the  
23      original issuance thereof. ~~except as provided in subsection (3) of this~~  
24      ~~section.~~ This section ~~shall~~ DOES not apply to any tax certificate or  
25      certificate of purchase issued to and held by the county, city, city and  
26      county, or district levying such tax or special assessment; except that, in  
27      the event of an assignment of such tax certificate or certificate of

1 purchase so issued to and held by such county, city, city and county, or  
2 district, the lien of such tax certificate or certificate of purchase shall  
3 cease fifteen years after the date of its issuance subject only to the  
4 provisions of subsection (3) of this section.

5 (b) EXCEPT AS PROVIDED IN SUBSECTION (3) OF THIS SECTION, A  
6 LIEN UPON A SEVERED MINERAL ACCOUNT CREATED BY A TAX CERTIFICATE  
7 OR A CERTIFICATE OF PURCHASE ISSUED BY A TREASURER ON ACCOUNT OF  
8 ANY DELINQUENT PROPERTY TAXES OR ANY SPECIAL ASSESSMENT OF ANY  
9 KIND OR NATURE SHALL NOT REMAIN A LIEN THEREON FOR A PERIOD  
10 LONGER THAN FIVE YEARS AFTER THE ORIGINAL ISSUANCE THEREOF. THIS  
11 SUBSECTION (1)(b) DOES NOT APPLY TO ANY TAX CERTIFICATE OR  
12 CERTIFICATE OF PURCHASE FOR A SEVERED MINERAL ACCOUNT THAT IS  
13 ISSUED TO AND HELD BY THE COUNTY, CITY, CITY AND COUNTY, OR  
14 DISTRICT LEVYING SUCH TAX OR SPECIAL ASSESSMENT; EXCEPT THAT, IN  
15 THE EVENT OF AN ASSIGNMENT OF SUCH TAX CERTIFICATE OR CERTIFICATE  
16 OF PURCHASE SO ISSUED TO AND HELD BY SUCH COUNTY, CITY, CITY AND  
17 COUNTY, OR DISTRICT, THE LIEN OF SUCH TAX CERTIFICATE OR  
18 CERTIFICATE OF PURCHASE SHALL CEASE FIVE YEARS AFTER THE DATE OF  
19 ITS ISSUANCE SUBJECT ONLY TO THE PROVISIONS OF SUBSECTION (3) OF  
20 THIS SECTION.

21 (3) (a) EXCEPT AS PROVIDED IN SUBSECTION (3)(b) OF THIS  
22 SECTION, in the event of an assignment of a tax certificate or certificate  
23 of purchase FOR REAL PROPERTY THAT IS held by a county, city, city and  
24 county, or district levying such tax wherein such certificate is fifteen  
25 years old at the time of assignment or will become fifteen years old within  
26 one year from the date of such assignment, the assignee thereof ~~shall be~~  
27 IS entitled to a tax deed in the manner provided by law if such assignee or

1 other legal holder of such certificate institutes proceedings to procure a  
2 tax deed by making a demand upon the treasurer for THE same, as  
3 provided by law, within one year from the date of such assignment by the  
4 county, city, city and county, or district levying such tax.

5 (b) IN THE EVENT OF AN ASSIGNMENT OF A TAX CERTIFICATE OR  
6 CERTIFICATE OF PURCHASE FOR A SEVERED MINERAL ACCOUNT THAT IS  
7 HELD BY A COUNTY, CITY, CITY AND COUNTY, OR DISTRICT LEVYING SUCH  
8 TAX WHEREIN SUCH CERTIFICATE IS FIVE YEARS OLD AT THE TIME OF  
9 ASSIGNMENT OR WILL BECOME FIVE YEARS OLD WITHIN ONE YEAR FROM  
10 THE DATE OF SUCH ASSIGNMENT, THE ASSIGNEE THEREOF IS ENTITLED TO  
11 A TAX DEED IN THE MANNER PROVIDED BY LAW IF SUCH ASSIGNEE OR  
12 OTHER LEGAL HOLDER OF SUCH CERTIFICATE INSTITUTES PROCEEDINGS TO  
13 PROCURE A TAX DEED BY MAKING A DEMAND UPON THE TREASURER FOR  
14 THE SAME, AS PROVIDED BY LAW, WITHIN ONE YEAR FROM THE DATE OF  
15 SUCH ASSIGNMENT BY THE COUNTY, CITY, CITY AND COUNTY, OR DISTRICT  
16 LEVYING SUCH TAX.

17 **SECTION 5.** In Colorado Revised Statutes, 39-11-151, **add** (4)  
18 as follows:

19 **39-11-151. County officials and employees may not acquire a**  
20 **tax lien or property by sale of a tax lien - exception.**

21 (4) THIS SECTION DOES NOT APPLY TO THE CONVEYANCE OF A  
22 SEVERED MINERAL ACCOUNT IN ACCORDANCE WITH SECTION 39-11-142  
23 (6)(a)(II).

24 **SECTION 6. Act subject to petition - effective date.** This act  
25 takes effect at 12:01 a.m. on the day following the expiration of the  
26 ninety-day period after final adjournment of the general assembly (August  
27 12, 2026, if adjournment sine die is on May 13, 2026); except that, if a

1 referendum petition is filed pursuant to section 1 (3) of article V of the  
2 state constitution against this act or an item, section, or part of this act  
3 within such period, then the act, item, section, or part will not take effect  
4 unless approved by the people at the general election to be held in  
5 November 2026 and, in such case, will take effect on the date of the  
6 official declaration of the vote thereon by the governor.