

Second Regular Session  
Seventy-fourth General Assembly  
STATE OF COLORADO

**REREVISED**

*This Version Includes All Amendments  
Adopted in the Second House*

LLS NO. 24-0384.02 Alison Killen x4350

**HOUSE BILL 24-1056**

**HOUSE SPONSORSHIP**

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

**SENATE SPONSORSHIP**

**Hansen and Kolker**, Priola

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**House Committees**  
Finance

**Senate Committees**  
Finance

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**A BILL FOR AN ACT**

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

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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/>.)*

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

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

SENATE  
3rd Reading Unamended  
March 25, 2024

SENATE  
Amended 2nd Reading  
March 22, 2024

HOUSE  
3rd Reading Unamended  
February 28, 2024

HOUSE  
Amended 2nd Reading  
February 27, 2024

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

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

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

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

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

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

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

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

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

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

4 **39-11-120. Presentation of certificates for deed.** (1) ~~At~~ BEFORE  
5 JULY 1, 2024, any time after the expiration of the term of three years from  
6 the date of the sale of any tax lien on any land, or interest therein or  
7 improvements thereon, for delinquent taxes, on demand of the purchaser  
8 or lawful holder of the certificate of such tax lien, other than the county  
9 wherein such property is situated, and on presentation of such certificate  
10 of purchase or properly authenticated order of the board of county  
11 commissioners, where the certificate has been lost or wrongfully withheld  
12 from the owner, and upon proof of compliance with section 39-11-128,  
13 the treasurer shall make out a deed for each such lot, parcel, interest, or  
14 improvement for which a tax lien was sold and which remains  
15 unredeemed and deliver the same to such purchaser or lawful holder of  
16 such certificate or order.

17 (4) BEFORE JULY 1, 2024, whenever any tax lien on any lot or  
18 parcel of land, interest therein, or improvement thereon is bid in by or for  
19 the county, city, town, or city and county at any tax sale, and a certificate  
20 of purchase is made to such county, city, town, or city and county  
21 therefor, the treasurer of such county, city, town, or city and county may  
22 sell, assign, and deliver any such certificate to any person who desires to  
23 purchase the same upon payment to the treasurer of the amount for which  
24 said tax lien was bid in by the county, city, town, or city and county with  
25 interest and costs accrued thereon from the date of sale, together with a

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

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

13 **39-11-128. Condition precedent to deed - notice.** (1) BEFORE  
14 JULY 1, 2024, before any purchaser, or assignee of such purchaser, of a  
15 tax lien on any land, town or city lot, or mining claim sold for taxes or  
16 special assessments due either to the state or any county or incorporated  
17 town or city within the same at any sale of tax liens for delinquent taxes  
18 levied or assessments authorized by law is entitled to a deed for the land,  
19 lot, or claim so purchased, he shall make request upon the treasurer, who  
20 shall then comply with the following:

21 **SECTION 3.** In Colorado Revised Statutes, 39-11-142, **amend**  
22 (1), (2), (3), (6)(a), (6)(c), and (7) as follows:

23 **39-11-142. Disposition of certificates held by counties.**  
24 (1) BEFORE JULY 1, 2024, in cases where a tax lien on real estate has been  
25 struck off to the county at tax sales and the county has held the certificate  
26 of sale for three years or more, the board of county commissioners may  
27 apply for and receive a tax deed in like manner as is provided by law in

1 the case of delinquent tax sale certificates held by individuals. The board  
2 of county commissioners, whenever the county becomes entitled to a tax  
3 deed, may cause the treasurer to issue, serve, and publish notices,  
4 pursuant to law, of application for such tax deed in like manner as in the  
5 case of individual certificate holders.

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

17 (3) BEFORE JULY 1, 2024, upon making application in the case of  
18 tax certificates held by the counties for five years or more, the treasurer  
19 shall not be required to give the notice that a request or demand for tax  
20 deed has been made upon him provided for in section 39-11-128. The  
21 treasurer, in lieu of such notice, at least sixty days before the day said tax  
22 deed issues, shall give notice by registered or certified mail, addressed to  
23 the last-known residence of the person in whose name the real estate is  
24 assessed for the years during which said taxes have not been paid, that a  
25 tax deed has been applied for on the particular described property and that  
26 said tax deed will issue on a day certain. BEFORE JULY 1, 2024, the  
27 treasurer shall also post in a public place in the county courthouse OFFICE

1 OF THE TREASURER AND ON THE TREASURER'S WEBSITE, at least sixty days  
2 before said deed issues, a notice stating that a deed will be issued to the  
3 county on the real estate described in said notice. Said notice shall contain  
4 the name of the person to whom the property is assessed together with the  
5 date said tax deed will issue.

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

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

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

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

1 follows:

2 **39-11-153. Interaction with other law.** NOTWITHSTANDING ANY  
3 LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A PURCHASER,  
4 LAWFUL HOLDER, OR TREASURER SHALL FOLLOW THE PROCEDURES  
5 ESTABLISHED IN ARTICLE 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE  
6 PROCEDURES ESTABLISHED IN THIS ARTICLE 11 CONCERNING THE  
7 ISSUANCE OF A DEED. NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON  
8 OR AFTER JULY 1, 2024, A TREASURER SHALL NOT ISSUE A DEED PURSUANT  
9 TO THIS ARTICLE 11.

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

12 **ARTICLE 11.5**

13 **Issuance of Treasurer's Deeds**

14 **39-11.5-101. Definitions.** AS USED IN THIS ARTICLE 11.5, UNLESS  
15 THE CONTEXT OTHERWISE REQUIRES:

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

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

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

23 (a) SPOUSE;

24 (b) PARTNER IN A CIVIL UNION;

25 (c) PARENT;

26 (d) MINOR CHILD UNDER EIGHTEEN YEARS OF AGE;

27 (e) SIBLING WHO IS UNDER EIGHTEEN YEARS OF AGE AND FOR

1 WHOM THE INDIVIDUAL STANDS IN LOCO PARENTIS; OR

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

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

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

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

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

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

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

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

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

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

24 (II) THE LOCATION OF COMPUTER WORKSTATIONS THAT ARE  
25 AVAILABLE TO THE PUBLIC AND INFORMATION ABOUT HOW TO OBTAIN  
26 INSTRUCTIONS ON ACCESSING THE PUBLIC AUCTION AND SUBMITTING BIDS;

27 AND



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

5 (f) A LEGIBLE COPY OF SECTIONS 39-11.5-104, 39-11.5-111,  
6 39-11.5-113, AND 39-11.5-114.

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

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

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

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

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

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

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

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

1 (3)(a).

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

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

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

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

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

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

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

24 **39-11.5-102. Application for public auction - contents - fee.**

25 (1) AT ANY TIME AT LEAST THREE YEARS FROM THE DATE OF THE SALE OF  
26 A TAX LIEN PURSUANT TO ARTICLE 11 OF THIS TITLE 39, A LAWFUL HOLDER  
27 MAY FILE AN APPLICATION FOR A PUBLIC AUCTION OF A CERTIFICATE OF

1 OPTION FOR TREASURER'S DEED FOR THE PROPERTY SUBJECT TO THE TAX  
2 LIEN DESCRIBED IN THE CERTIFICATE OF PURCHASE HELD BY THE LAWFUL  
3 HOLDER. IN SO DOING, THE LAWFUL HOLDER SHALL FILE AN APPLICATION  
4 FOR PUBLIC AUCTION IN A FORM AND MANNER DETERMINED BY THE  
5 TREASURER AS FOLLOWS:

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

10 The undersigned, as the holder of Treasurer's Tax Lien Sale  
11 Certificate of Purchase No. \_\_\_\_\_ issued pursuant to the  
12 tax lien sale held on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_, for  
13 the taxes and/or special assessments for the tax year  
14 \_\_\_\_\_ hereby request that you, as County Treasurer, give  
15 notice and take such proceedings as are required by  
16 39-11.5-102, C.R.S., so that the undersigned may begin the  
17 process to obtain a Treasurer's Deed to the property  
18 described in said Treasurer's Tax Lien Sale Certificate,  
19 more particularly described as follows, to-wit:

20 **LEGAL DESCRIPTION:**

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

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

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

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

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

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

1 THE AMOUNT OF THE OUTSTANDING  
2 INVESTMENT BALANCE OF THE TAX LIEN AS  
3 OF THE DATE OF THE FILING OF THE  
4 APPLICATION FOR PUBLIC  
5 AUCTION: \_\_\_\_\_  
6 LAWFUL HOLDER NAME: \_\_\_\_\_  
7 ADDRESS OR PO BOX: \_\_\_\_\_  
8 CITY/STATE/ZIP CODE: \_\_\_\_\_  
9 COUNTY OF RESIDENCE: \_\_\_\_\_  
10 LAWFUL HOLDER NAME: \_\_\_\_\_  
11 LAWFUL HOLDER SIGNATURE: \_\_\_\_\_  
12 DATE: \_\_\_\_\_

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

20 **39-11.5-103. Review of application for public auction.** (1) As  
21 SOON AS PRACTICABLE FOLLOWING THE RECEIPT OF AN APPLICATION FOR  
22 PUBLIC AUCTION FILED BY A LAWFUL HOLDER PURSUANT TO SECTION  
23 39-11.5-102, THE TREASURER SHALL REVIEW THE APPLICATION TO  
24 DETERMINE WHETHER IT COMPLIES WITH THE REQUIREMENTS OF THIS  
25 ARTICLE 11.5.

26 (2) IF THE TREASURER DETERMINES THAT THE APPLICATION FOR  
27 PUBLIC AUCTION COMPLIES WITH THE REQUIREMENTS OF THIS ARTICLE

1 11.5, THE TREASURER SHALL RECORD THE APPLICATION FOR PUBLIC  
2 AUCTION AND THE ORIGINAL CERTIFICATE OF PURCHASE, IF NOT  
3 PREVIOUSLY RECORDED, WITH THE OFFICE OF THE COUNTY CLERK AND  
4 RECORDER WITHIN TEN BUSINESS DAYS FOLLOWING THE TREASURER'S  
5 DETERMINATION.

6 **39-11.5-104. Notice of public auction.** (1) NO MORE THAN  
7 THIRTY CALENDAR DAYS AFTER RECORDING THE APPLICATION FOR PUBLIC  
8 AUCTION PURSUANT TO SECTION 39-11.5-103 (2), THE TREASURER SHALL  
9 MAIL A NOTICE TO THE PROPERTY ADDRESS SET FORTH IN THE  
10 APPLICATION FOR PUBLIC AUCTION.

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

19  
20 (3) NO MORE THAN SIXTY CALENDAR DAYS NOR LESS THAN  
21 FORTY-FIVE CALENDAR DAYS PRIOR TO THE PUBLIC AUCTION, THE  
22 TREASURER SHALL POST A KNOWN INTERESTED PARTY NOTICE ON THE  
23 PROPERTY.

24 (4) NO MORE THAN SIXTY CALENDAR DAYS NOR LESS THAN  
25 FORTY-FIVE CALENDAR DAYS PRIOR TO THE PUBLIC AUCTION, THE  
26 TREASURER SHALL PUBLISH THE KNOWN INTERESTED PARTY NOTICE AND  
27 ADD THE FIRST AND LAST PUBLICATION DATES IF NOT ALREADY

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

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

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

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

27 **39-11.5-105. Date of public auction.** THE TREASURER SHALL

1 HOLD THE PUBLIC AUCTION NO MORE THAN ONE HUNDRED TWENTY-FIVE  
2 CALENDAR DAYS NOR LESS THAN ONE HUNDRED TEN CALENDAR DAYS  
3 AFTER THE DATE OF THE FIRST PUBLICATION OF THE KNOWN INTERESTED  
4 PARTY NOTICE PUBLISHED BY THE TREASURER PURSUANT TO SECTION  
5 39-11.5-104(1) OR THE DATE OF THE MAILING OF THE KNOWN INTERESTED  
6 PARTY NOTICE IF PUBLICATION IS NOT REQUIRED.

7 **39-11.5-106. Continuance of public auction - effect of**  
8 **bankruptcy - withdrawal of notice of public auction - redemption of**  
9 **tax lien prior to public auction. (1) Continuance.** NOTWITHSTANDING  
10 SECTION 39-11.5-105, FOR ANY REASON DEEMED BY THE TREASURER TO  
11 BE GOOD CAUSE OR UPON WRITTEN REQUEST BY THE LAWFUL HOLDER, AT  
12 ANY TIME BEFORE COMMENCEMENT OF THE PUBLIC AUCTION, THE  
13 TREASURER MAY CONTINUE THE PUBLIC AUCTION TO A LATER DATE BY  
14 MAKING, AT THE TIME AND PLACE DESIGNATED FOR THE PUBLIC AUCTION,  
15 AN ORAL ANNOUNCEMENT OF THE TIME AND PLACE OF SUCH  
16 CONTINUANCE, OR BY POSTING OR PROVIDING A NOTICE OF THE  
17 CONTINUANCE AT THE TIME AND PLACE DESIGNATED FOR THE PUBLIC  
18 AUCTION, WHICH NOTICE MUST INCLUDE THE TIME AND PLACE TO WHICH  
19 THE PUBLIC AUCTION IS CONTINUED. EXCEPT AS PROVIDED IN SUBSECTION  
20 (2)(b)(I) OF THIS SECTION, A PUBLIC AUCTION THAT IS NOT HELD ON THE  
21 THEN-SCHEDULED DATE OF PUBLIC AUCTION AND IS NOT CONTINUED FROM  
22 THE THEN-SCHEDULED DATE OF PUBLIC AUCTION PURSUANT TO THIS  
23 SUBSECTION (1) IS DEEMED CONTINUED FOR A PERIOD OF ONE WEEK, AND  
24 FROM WEEK TO WEEK THEREAFTER, UNTIL THE PUBLIC AUCTION IS HELD OR  
25 OTHERWISE CONTINUED PURSUANT TO THIS SUBSECTION (1). A PUBLIC  
26 AUCTION SHALL NOT BE CONTINUED TO A DATE LATER THAN TWELVE  
27 MONTHS FROM THE ORIGINALLY DESIGNATED DATE IN THE NOTICE OF

1 PUBLIC AUCTION, EXCEPT AS PROVIDED IN SUBSECTION (2) OF THIS  
2 SECTION.

3 (2) **Effect of bankruptcy proceedings.** (a) IF ALL PUBLICATIONS  
4 OF THE KNOWN INTERESTED PARTY NOTICE PRESCRIBED BY SECTION  
5 39-11.5-104 HAVE BEEN COMPLETED BEFORE A BANKRUPTCY PETITION  
6 HAS BEEN FILED THAT AUTOMATICALLY STAYS THE TREASURER FROM  
7 CONDUCTING THE PUBLIC AUCTION, THE TREASURER SHALL ANNOUNCE,  
8 POST, OR PROVIDE NOTICE OF THAT FACT ON THE THEN-SCHEDULED DATE  
9 OF PUBLIC AUCTION, TAKE NO ACTION AT THE THEN-SCHEDULED PUBLIC  
10 AUCTION, AND ALLOW THE PUBLIC AUCTION TO BE AUTOMATICALLY  
11 CONTINUED FROM WEEK TO WEEK IN ACCORDANCE WITH SUBSECTION (1)  
12 OF THIS SECTION UNLESS OTHERWISE REQUESTED IN WRITING PRIOR TO  
13 ANY SUCH DATE OF PUBLIC AUCTION BY THE LAWFUL HOLDER.

14 (b) (I) IF THE PUBLICATIONS OF THE KNOWN INTERESTED PARTY  
15 NOTICE PRESCRIBED BY SECTION 39-11.5-104 HAVE NOT BEEN STARTED OR  
16 IF ALL THE PUBLICATIONS HAVE NOT BEEN COMPLETED BEFORE THE DAY  
17 A BANKRUPTCY PETITION HAS BEEN FILED THAT AUTOMATICALLY STAYS  
18 THE TREASURER FROM CONDUCTING THE PUBLIC AUCTION, THE TREASURER  
19 SHALL IMMEDIATELY CANCEL ANY REMAINING PUBLICATIONS OF THE  
20 KNOWN INTERESTED PARTY NOTICE AND, ON THE DATE SET FOR THE  
21 PUBLIC AUCTION, ANNOUNCE, POST, OR PROVIDE A NOTICE THAT THE  
22 PUBLIC AUCTION HAS BEEN ENJOINED OR HAS BEEN STAYED BY THE  
23 AUTOMATIC STAY PROVISIONS OF THE FEDERAL BANKRUPTCY CODE OF  
24 1978, 11 U.S.C. SEC. 101 ET SEQ., AS AMENDED. THE PUBLIC AUCTION  
25 SHALL NOT BE CONTINUED UNDER SUBSECTION (1) OF THIS SECTION.

26 (II) (A) UPON THE TERMINATION OF ANY INJUNCTION OR UPON THE  
27 ENTRY OF A BANKRUPTCY COURT ORDER DISMISSING THE BANKRUPTCY



1 CASE, ABANDONING THE PROPERTY BEING AUCTIONED, CLOSING THE  
2 BANKRUPTCY CASE, OR GRANTING RELIEF FROM THE AUTOMATIC STAY  
3 PROVISIONS OF THE FEDERAL BANKRUPTCY CODE OF 1978, 11 U.S.C. SEC.  
4 101 ET SEQ., AS AMENDED, AND UPON RECEIPT OF A REQUEST FROM THE  
5 LAWFUL HOLDER TO RESTART THE AUCTION, THE TREASURER SHALL  
6 RERECORD THE APPLICATION FOR PUBLIC AUCTION AND PROCEED WITH ALL  
7 ADDITIONAL PUBLIC AUCTION PROCEDURES PROVIDED BY THIS ARTICLE  
8 11.5 AS THOUGH THE PUBLIC AUCTION HAD JUST BEEN COMMENCED.

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

16 == =====

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

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

27 (II) UPON RECORDATION OF THE COURT ORDER, THE CERTIFICATE

1 OF OPTION FOR TREASURER'S DEED IS DEEMED CANCELED AS IF THE PUBLIC  
2 AUCTION HAD NOT OCCURRED, AND THE TAX LIEN IS DEEMED FULLY  
3 REINSTATED WITH THE SAME LIEN PRIORITY AS IF THE PUBLIC AUCTION  
4 HAD NOT OCCURRED.

5 (III) WITHIN TEN CALENDAR DAYS AFTER RECEIPT OF ALL  
6 DOCUMENTS, FEES, AND COSTS SPECIFIED IN THIS SUBSECTION (2)(c), THE  
7 TREASURER SHALL MAIL A COPY OF THE COURT ORDER TO EACH PERSON  
8 ENTITLED TO RECEIVE THE KNOWN INTEREST PARTY NOTICE PURSUANT TO  
9 SECTION 39-11.5-104.

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

20 (B) NO LATER THAN TEN CALENDAR DAYS AFTER RECEIVING  
21 WRITTEN NOTICE PURSUANT TO SUBSECTION (2)(c)(IV)(A) OF THIS  
22 SECTION TO SCHEDULE A NEW DATE OF PUBLIC AUCTION, THE TREASURER  
23 SHALL MAIL A KNOWN INTERESTED PARTY NOTICE SETTING FORTH THE  
24 RESCHEDULED DATE OF PUBLIC AUCTION TO EACH PERSON ENTITLED TO  
25 RECEIVE THE KNOWN INTERESTED PARTY NOTICE PURSUANT TO SECTION  
26 39-11.5-104.

27 (C) NO LATER THAN TWENTY CALENDAR DAYS AFTER RECEIVING

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

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

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

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

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

23 (3) **Withdrawal.** (a) IF THE LAWFUL HOLDER FILES WITH THE  
24 TREASURER, PRIOR TO PUBLIC AUCTION, A WRITTEN WITHDRAWAL OF THE  
25 APPLICATION FOR PUBLIC AUCTION, THE PUBLIC AUCTION IS TERMINATED.  
26 THE TREASURER SHALL RECORD THE WITHDRAWAL WITH THE OFFICE OF  
27 THE CLERK AND RECORDER AND COLLECT ALL FEES AND COSTS OWED AND

1 INCURRED, INCLUDING A WITHDRAWAL FEE IN AN AMOUNT EQUAL TO THE  
2 AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(V). THE AMOUNT DUE  
3 ACCRUES INTEREST AT THE RATE PROVIDED BY LAW. UNTIL ALL AMOUNTS  
4 DUE AND OWING ARE PAID, THE TREASURER IS ENTITLED TO HOLD ALL  
5 DOCUMENTATION IN THE TREASURER'S POSSESSION AND TO WITHHOLD ALL  
6 OTHER SERVICES REQUESTED BY THE LAWFUL HOLDER WITH RESPECT TO  
7 THE TAX LIEN.

8 (b) IF THERE IS NO PUBLIC AUCTION AND IF A WITHDRAWAL IS NOT  
9 FILED WITHIN FORTY-FIVE CALENDAR DAYS AFTER THE LAST DATE OF  
10 PUBLIC AUCTION PERMITTED BY LAW, THE TREASURER MAY TRANSMIT, BY  
11 MAIL OR ELECTRONIC TRANSMISSION TO THE LAWFUL HOLDER, A NOTICE  
12 THAT A WITHDRAWAL OF THE APPLICATION FOR PUBLIC AUCTION MAY BE  
13 RECORDED BY THE TREASURER UNLESS A RESPONSE REQUESTING THAT  
14 SUCH WITHDRAWAL BE DELAYED FOR NINETY CALENDAR DAYS IS  
15 RECEIVED BY THE TREASURER WITHIN THIRTY CALENDAR DAYS AFTER THE  
16 DATE THAT THE TREASURER'S NOTICE IS TRANSMITTED. IF SUCH A  
17 RESPONSE IS RECEIVED BY THE TREASURER AND THERE IS NO PUBLIC  
18 AUCTION NOR IS A WITHDRAWAL FILED WITHIN THE NINETY-DAY DELAY  
19 PERIOD, THE TREASURER MAY RECORD A WITHDRAWAL OF THE  
20 APPLICATION FOR PUBLIC AUCTION. IF NO SUCH RESPONSE IS RECEIVED BY  
21 THE TREASURER WITHIN THIRTY CALENDAR DAYS AFTER THE NOTICE IS  
22 TRANSMITTED, THE TREASURER MAY RECORD A WITHDRAWAL OF THE  
23 APPLICATION FOR PUBLIC AUCTION AT ANY TIME AFTER THE EXPIRATION  
24 OF THE THIRTY-DAY NOTICE PERIOD. THE TREASURER SHALL CAUSE THE  
25 APPLICATION FOR PUBLIC AUCTION TO BE RECORDED IN THE OFFICE OF THE  
26 COUNTY CLERK AND RECORDER. ALL UNPAID FEES AND COSTS OWED AND  
27 INCURRED BY THE TREASURER, AS WELL AS A WITHDRAWAL FEE IN AN

1 AMOUNT EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104  
2 (1)(b)(VI), SHALL BE PAID BY THE LAWFUL HOLDER. THE AMOUNT DUE  
3 ACCRUES INTEREST AT THE RATE PROVIDED BY LAW. UNTIL ALL AMOUNTS  
4 DUE AND OWING ARE PAID, THE TREASURER IS ENTITLED TO HOLD ALL  
5 DOCUMENTATION IN THE TREASURER'S POSSESSION AND TO WITHHOLD ALL  
6 OTHER SERVICES REQUESTED BY THE LAWFUL HOLDER WITH RESPECT TO  
7 THE TAX LIEN.

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

- 10 [REDACTED]
- 11 (a) CANCEL THE PUBLIC AUCTION;
  - 12 (b) RECORD A CERTIFICATE OF REDEMPTION;
  - 13 (c) PROVIDE NOTICE OF THE CANCELLATION AND REDEMPTION;
  - 14 AND
  - 15 (d) COLLECT ANY FEES OR COSTS AT THE TIME OF THE REDEMPTION  
16 IN ACCORDANCE WITH THIS ARTICLE 11.5. [REDACTED]

17 **39-11.5-107. Location of public auction - electronic devices -**  
18 **definition.** (1) THE TREASURER SHALL CONDUCT THE PUBLIC AUCTION IN  
19 ANY BUILDING TEMPORARILY OR PERMANENTLY USED AS A COURTHOUSE,  
20 IN ANY BUILDING WHERE THE OFFICE OF THE TREASURER IS LOCATED, OR  
21 BY MEANS OF THE INTERNET OR OTHER ELECTRONIC MEDIUM.

22 (2) THE COUNTY AND ITS EMPLOYEES ACTING IN THEIR OFFICIAL  
23 CAPACITY IN PREPARING, CONDUCTING, AND EXECUTING A PUBLIC  
24 AUCTION PURSUANT TO THIS ARTICLE 11.5 ARE NOT LIABLE FOR THE  
25 FAILURE OF A DEVICE THAT PREVENTS A PERSON FROM PARTICIPATING IN  
26 A PUBLIC AUCTION. AS USED IN THIS SUBSECTION (2), "DEVICE" INCLUDES,  
27 BUT IS NOT LIMITED TO, COMPUTER HARDWARE, A COMPUTER NETWORK,

1 A COMPUTER SOFTWARE APPLICATION, AND AN INTERNET WEBSITE.

2 **39-11.5-108. Conduct of public auction - conduct of treasurer**

3 **- bidding rules - method of payment.** (1) TO CONDUCT THE PUBLIC

4 AUCTION IN AN EFFICIENT AND EQUITABLE MANNER, THE TREASURER IS

5 GRANTED BROAD POWERS TO SET THE BIDDING RULES GOVERNING THE

6 PUBLIC AUCTION. SUCH POWERS INCLUDE:

7 (a) RECOGNIZING BUYERS IN NUMERICAL SEQUENCE, IN ROTATION,

8 OR IN THE ORDER IN WHICH BIDS ARE MADE;

9 (b) DETERMINING THE ORDER IN WHICH THE PUBLIC AUCTION IS

10 CONDUCTED; AND

11 (c) SETTING MINIMUM BID INCREASES.

12 (2) (a) THE TREASURER SHALL ANNOUNCE BIDDING RULES AT THE

13 BEGINNING OF THE PUBLIC AUCTION. THE BIDDING RULES APPLY TO ALL

14 BIDDERS THROUGHOUT THE PUBLIC AUCTION.

15 (b) IF THE PUBLIC AUCTION IS CONDUCTED BY MEANS OF THE

16 INTERNET OR OTHER ELECTRONIC MEDIUM, THE TREASURER SHALL POST

17 THE INTERNET BIDDING RULES ON THE ELECTRONIC MEDIUM AT LEAST

18 FOURTEEN CALENDAR DAYS BEFORE THE DATE OF SALE. THE BIDDING

19 RULES APPLY TO ALL BIDDERS THROUGHOUT THE PUBLIC AUCTION.

20 (3) NOTWITHSTANDING SUBSECTION (1) OF THIS SECTION, THE

21 TREASURER SHALL:

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

23 VALUE OF THE AMOUNT OWED TO THE LAWFUL HOLDER AND THE FEES AND

24 COSTS INCURRED BY THE TREASURER IN COMPLYING WITH THIS ARTICLE

25 11.5; AND

26 (b) NOT ACCEPT BIDS MADE BY A COUNTY OFFICIAL OR A COUNTY

27 EMPLOYEE ACTING IN THEIR INDIVIDUAL CAPACITY OR BY AN IMMEDIATE

1 FAMILY MEMBER OF A COUNTY OFFICIAL OR A COUNTY EMPLOYEE.

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

7 **39-11.5-109. Treatment of an overbid.** (1) (a) ANY OVERBID  
8 MUST BE PAID IN ORDER OF RECORDING PRIORITY TO JUNIOR LIENORS,  
9 DETERMINED AS OF THE RECORDING DATE OF THE APPLICATION FOR PUBLIC  
10 AUCTION ACCORDING TO THE RECORDS, WHO HAVE DULY FILED A NOTICE  
11 OF INTENT TO REDEEM AND WHOSE LIENS HAVE NOT BEEN REDEEMED, IN  
12 EACH CASE UP TO THE UNPAID AMOUNT OF EACH SUCH LIENOR'S LIEN PLUS  
13 FEES AND COSTS. AFTER PAYMENT TO ALL LIENORS, ANY REMAINING  
14 OVERBID SHALL BE PAID TO THE PROPERTY OWNER.

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

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

27 (2) (a) THE TREASURER SHALL POST THE FOLLOWING STATEMENT

1 ON THE TREASURER'S OFFICE WEBSITE:

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

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

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

23 (3) (a) THE TREASURER SHALL HOLD ANY UNCLAIMED REMAINING  
24 OVERBID FROM THE PUBLIC AUCTION IN ESCROW FOR SIX MONTHS FROM  
25 THE DATE OF THE PUBLIC AUCTION. THE TREASURER IS ANSWERABLE FOR  
26 THESE FUNDS WITHOUT INTEREST AT ANY TIME WITHIN SIX MONTHS AFTER  
27 THE PUBLIC AUCTION TO ANY PERSON LEGALLY ENTITLED TO THE FUNDS.



1 THE TREASURER SHALL PAY ANY INTEREST EARNED ON THE ESCROWED  
2 FUNDS TO THE COUNTY AT LEAST ANNUALLY.

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

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

14 **39-11.5-110. Procedure when purchaser fails to pay.** (1) IF A  
15 PERSON BIDDING AT THE PUBLIC AUCTION FAILS TO PAY THE AMOUNT DUE,  
16 AT THE TIME OF SALE, OR WITHIN THE TIME PERIOD ALLOWED BY THE  
17 TREASURER, THE TREASURER SHALL AWARD THE CERTIFICATE OF OPTION  
18 FOR TREASURER'S DEED TO THE NEXT HIGHEST BIDDER FROM THE PUBLIC  
19 AUCTION WHO TIMELY PAYS THE AMOUNT DUE FROM BIDDING TO THE  
20 TREASURER.

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

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

4           **39-11.5-111. Redemption of the certificate of purchase by a**  
5 **lawful holder - procedure. (1) Requirements for redemption.** A  
6 LAWFUL HOLDER IS ENTITLED TO REDEEM THE CERTIFICATE OF PURCHASE  
7 IF THE FOLLOWING REQUIREMENTS ARE MET TO THE SATISFACTION OF THE  
8 TREASURER:

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

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

19           (c) THE LAWFUL HOLDER HAS ATTACHED TO THE NOTICE OF INTENT  
20 TO REDEEM A SIGNED AND PROPERLY ACKNOWLEDGED STATEMENT OF THE  
21 LAWFUL HOLDER SETTING FORTH THE AMOUNT REQUIRED TO REDEEM THE  
22 CERTIFICATE OF PURCHASE, INCLUDING PER DIEM INTEREST, THROUGH THE  
23 END OF THE NINETEENTH BUSINESS DAY AFTER THE PUBLIC AUCTION WITH  
24 THE SAME SPECIFICITY AND ITEMIZATION AS REQUIRED IN SECTION  
25 38-38-106.

26           (2) **Request for redemption amount.** AT THE END OF THE PERIOD  
27 IN WHICH A LAWFUL HOLDER MAY FILE AN INTENT TO REDEEM PURSUANT

1 TO THIS ARTICLE 11.5, IF A NOTICE OF INTENT TO REDEEM IS FILED BY A  
2 LAWFUL HOLDER ENTITLED TO REDEEM UNDER THIS SECTION, THE  
3 TREASURER SHALL TRANSMIT BY MAIL, FACSIMILE, OR OTHER ELECTRONIC  
4 MEANS TO THE PURCHASER A WRITTEN REQUEST FOR A WRITTEN OR  
5 ELECTRONIC STATEMENT OF ALL SUMS NECESSARY TO REDEEM.

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

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

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

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

19 [REDACTED]

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

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

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

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

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

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

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

18           **39-11.5-112. Certificate of redemption - issuance.** (1) NO  
19 SOONER THAN FIFTEEN BUSINESS DAYS FOLLOWING A PUBLIC AUCTION BUT  
20 NO LATER THAN FIVE BUSINESS DAYS FOLLOWING A TREASURER'S RECEIPT  
21 OF REDEMPTION MONEY PAID UNDER SECTION 39-11.5-111, THE  
22 TREASURER SHALL EXECUTE AND RECORD IN EACH COUNTY WHERE THE  
23 PROPERTY OR A PORTION THEREOF IS LOCATED A CERTIFICATE OF  
24 REDEMPTION CONTAINING:

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

- 1 (d) THE DATE OF SALE;
- 2 (e) THE DESCRIPTION OF THE PROPERTY REDEEMED; AND
- 3 (f) THE TREASURER'S SALE NUMBER.
- 4 (2) THE TREASURER SHALL RETAIN THE RECORDED CERTIFICATE OF
- 5 REDEMPTION IN THE TREASURER'S RECORDS.
- 6 (3) THE FAILURE OF THE TREASURER TO COMPLY WITH THE
- 7 PROVISIONS OF THIS SECTION DOES NOT AFFECT THE VALIDITY OF THE SALE
- 8 OR THE RIGHTS OF THE GRANTEE OF THE CONFIRMATION DEED.

9 **39-11.5-113. Payment of overbid amount by a lienor -**  
10 **procedure. (1) Requirements for payment of overbid amount.** A  
11 LIENOR IS ENTITLED TO RECEIVE PAYMENT OF A PORTION OF THE OVERBID  
12 AMOUNT, IF THE FOLLOWING REQUIREMENTS ARE MET TO THE  
13 SATISFACTION OF THE TREASURER:

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


17 (b) THE LIEN IS A JUNIOR LIEN;

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

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

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

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

21   
22 (2) **Overbid payment proceeds.** UPON THE EXPIRATION OF THE  
23 OVERBID AMOUNT PAYMENT PERIOD UNDER THIS SECTION, THE TREASURER  
24 SHALL DISBURSE ALL OVERBID AMOUNT PAYMENT PROCEEDS TO THE  
25 PERSONS ENTITLED TO RECEIVE THEM.

26 (3) **Misstatement of redemption amount.** IF AN AGGRIEVED  
27 PERSON CONTESTS THE AMOUNT SET FORTH IN THE STATEMENT FILED BY



1 A LIENOR PURSUANT TO SUBSECTION (1)(f) OF THIS SECTION AND A COURT  
2 DETERMINES THAT THE LIENOR HAS MADE A MATERIAL MISSTATEMENT ON  
3 THE STATEMENT WITH RESPECT TO THE AMOUNT DUE AND OWING TO THE  
4 LIENOR, THE COURT SHALL, IN ADDITION TO OTHER RELIEF, AWARD TO THE  
5 AGGRIEVED PERSON THE AGGRIEVED PERSON'S COURT COSTS AND  
6 REASONABLE ATTORNEY FEES AND COSTS.

7 **39-11.5-114. Federal redemption rights.** ANY REDEMPTION  
8 RIGHTS GRANTED UNDER FEDERAL LAW ARE SEPARATE AND DISTINCT  
9 FROM THE REDEMPTION RIGHTS GRANTED UNDER THIS ARTICLE 11.5. ALL  
10 LIENS THAT ARE JUNIOR TO A TAX LIEN PURSUANT TO THIS ARTICLE 11.5  
11 ARE DIVESTED BY THE PUBLIC AUCTION CONDUCTED IN ACCORDANCE WITH  
12 THIS ARTICLE 11.5, SUBJECT TO THE REDEMPTION RIGHTS PROVIDED IN  
13 THIS ARTICLE 11.5. THE TREASURER CONDUCTING A PUBLIC AUCTION  
14 UNDER THIS ARTICLE 11.5 IS NOT DESIGNATED TO RECEIVE REDEMPTIONS  
15 UNDER FEDERAL LAW.

16 **39-11.5-115. Certificate of option for treasurer's deed -**  
17 **assignability.** (1) THE TREASURER SHALL PREPARE, SIGN, AND RETAIN  
18 FOR SAFEKEEPING OR DELIVER TO THE PURCHASER A CERTIFICATE OF  
19 OPTION FOR TREASURER'S DEED DESCRIBING THE PROPERTY AND  
20 CONFIRMING, EXCEPT IN THE CASE OF THE PURCHASER DESCRIBED IN  
21 SECTION 39-11.5-101 (14)(c), THAT PAYMENT HAS BEEN MADE. THE  
22 TREASURER MAY CHARGE THE PURCHASER A FEE IN AN AMOUNT EQUAL TO  
23 THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(IV) FOR EACH  
24 SUCH CERTIFICATE.

25 (2) THE CERTIFICATE OF OPTION FOR TREASURER'S DEED IS  
26 ASSIGNABLE BY ENDORSEMENT, AND AN ASSIGNMENT THEREOF, WHEN  
27 ENTERED UPON THE RECORD OF SALES IN THE OFFICES OF THE COUNTY

1 CLERK AND RECORDER AND THE TREASURER, VESTS IN THE ASSIGNEE OR  
2 THE ASSIGNEE'S LEGAL REPRESENTATIVE ALL THE RIGHT AND TITLE OF THE  
3 PURCHASER.

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

9 **39-11.5-116. Presentation of certificate of option for**  
10 **treasurer's deed for deed - fee - purchase by a local government.**

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

15 (a) THE PURCHASER OR LAWFUL HOLDER OF A CERTIFICATE OF  
16 OPTION FOR TREASURER'S DEED ISSUED PURSUANT TO SECTION  
17 39-11.5-115; OR

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

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

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

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

26 (3) (a) IF A CERTIFICATE OF OPTION FOR TREASURER'S DEED IS LOST  
27 OR WRONGFULLY WITHHELD FROM THE RIGHTFUL OWNER AND THE

1 PROPERTY HAS NOT BEEN REDEEMED, A CLAIMANT MAY FILE A CLAIM WITH  
2 THE TREASURER.

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

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

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

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

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

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

27 **39-11.5-117. Fees and costs.** ■ ALL FEES AND COSTS INCURRED

1 PURSUANT TO THIS ARTICLE 11.5 ARE CHARGEABLE AS ADDITIONAL  
2 AMOUNTS OWING UNDER THE TAX LIEN. THE TREASURER SHALL  
3 COLLECT FROM THE LAWFUL HOLDER, PRIOR TO HOLDING THE PUBLIC  
4 AUCTION.

5 **39-11.5-118. Abbreviations, letters, and figures may be used.**  
6 IN ALL ADVERTISEMENTS FOR THE PUBLIC AUCTION AND IN ENTRIES  
7 REQUIRED TO BE MADE BY THE ASSESSOR, COUNTY CLERK AND RECORDER,  
8 TREASURER, OR OTHER COUNTY OFFICERS IN LISTS, BOOKS, ROLLS,  
9 CERTIFICATES, RECEIPTS, DEEDS, OR NOTICES, THE ASSESSOR, COUNTY  
10 CLERK AND RECORDER, TREASURER OR OTHER COUNTY OFFICER MAY USE  
11 LETTERS, FIGURES, AND ABBREVIATIONS TO DENOTE TOWNSHIPS, RANGES,  
12 SECTIONS, PARTS OF SECTIONS, LOTS, BLOCKS, DATES AND AMOUNTS OF  
13 TAXES, DELINQUENT INTEREST, AND COSTS.

14 **39-11.5-119. Interaction with other law.** NOTWITHSTANDING  
15 ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A PURCHASER,  
16 LAWFUL HOLDER, OR TREASURER SHALL FOLLOW THE PROCEDURES  
17 ESTABLISHED IN THIS ARTICLE 11.5 AND SHALL NOT FOLLOW THE  
18 PROCEDURES ESTABLISHED IN ARTICLE 11 OF TITLE 39 CONCERNING THE  
19 ISSUANCE OF A DEED. NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON  
20 OR AFTER JULY 1, 2024, A TREASURER SHALL NOT ISSUE A DEED PURSUANT  
21 TO ARTICLE 11 OF TITLE 39.

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

24 **37-5-111. Manner of collection - tax sale - certificate of**  
25 **purchase - tax deed.** (1) BEFORE JULY 1, 2024, lands sold for delinquent  
26 **assessments under articles 1 to 8 of this title TITLE 37 shall be struck off**  
27 **to the conservancy district or bid in for the conservancy district, in like**

1 manner and effect, including issuance of a deed therefor, as provided by  
2 law with respect to lands struck off to, or bid in for, counties, cities, or  
3 towns as the case may be; but when a certificate of purchase has been  
4 issued to the conservancy district with respect to any lands, no certificate  
5 of purchase for subsequent assessments shall be issued with respect to the  
6 same lands, except to the conservancy district, until all assessments  
7 represented by certificates of purchase held by the conservancy district  
8 have been redeemed or paid.

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

21 (3) BEFORE JULY 1, 2024, the conservancy district may at any time  
22 after three years from issuance of any such certificate of purchase held by  
23 the district present the same to the county treasurer, together with all  
24 subsequent certificates of purchase held by it as evidence of unpaid  
25 subsequent assessments, and request the county treasurer to issue one tax  
26 deed thereon; and one deed shall be issued accordingly in the same  
27 manner as other tax deeds; but such tax deed shall not prejudice the parity

1 of any existing lien for general taxes. Upon the delivery of the tax deed,  
2 the conservancy district shall have and enjoy all the rights of an owner in  
3 fee simple to the lands described therein; but no sale of such land shall be  
4 made by the district except subject to the lien of assessments due and  
5 unpaid subsequent to the issuance of the tax deed to the district, as well  
6 as future unpaid assessments, nor shall the district convey such property  
7 by deed with covenants of warranty, nor shall any sale of such property  
8 be made for less than the principal amount of the original assessment  
9 thereon, remaining due and unpaid, unless such sale is approved by an  
10 order of the district court in which the organization proceeding of the  
11 district is pending.

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

25 (5) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER  
26 JULY 1, 2024, A CONSERVANCY DISTRICT, A HOLDER OF A CERTIFICATE OF  
27 PURCHASE OTHER THAN A CONSERVANCY DISTRICT, OR A COUNTY

1 TREASURER SHALL FOLLOW THE PROCEDURES ESTABLISHED IN ARTICLE  
2 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE PROCEDURES ESTABLISHED  
3 IN THIS SECTION OR ARTICLE 11 OF TITLE 39 CONCERNING THE ISSUANCE  
4 OF A TAX DEED. NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR  
5 AFTER JULY 1, 2024, A CONSERVANCY DISTRICT SHALL NOT STRIKE OFF OR  
6 BID IN FOR THE CONSERVANCY DISTRICT LANDS FOR DELINQUENT  
7 ASSESSMENTS AND A COUNTY TREASURER SHALL NOT ISSUE A CERTIFICATE  
8 OF SALE, CERTIFICATE OF PURCHASE, OR TAX DEED PURSUANT TO THIS  
9 SECTION OR ARTICLE 11 OF TITLE 39 TO THE EXTENT SUCH ACTIONS WOULD  
10 BE INCONSISTENT WITH THE REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

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

13 **37-23-114. State tax laws to apply.** (1) The laws of this state for  
14 the collection of general taxes including the laws for the sale of property  
15 for taxes and the redemption of the same, except as modified in this  
16 section, shall apply and have full force and effect for the purposes of  
17 articles 20 to 30 of this ~~title~~ TITLE 37, and the provisions of said articles  
18 for collecting the same shall be deemed for the purpose of carrying into  
19 effect the police powers granted to drainage districts for the construction  
20 and maintenance of drainage systems and shall not be construed as  
21 imposing a special tax under the taxing power. BEFORE JULY 1, 2024, in  
22 case of a sale of any lot or parcel of land or any interest therein for  
23 delinquent drainage district taxes or delinquent drainage district and other  
24 taxes, and there are no bids therefor on any of the days of such tax sale,  
25 the same shall be struck off to the drainage district in which such land is  
26 located for the amount of the taxes, interest, and costs thereon, and a  
27 certificate of sale shall be made out to the district therefor and delivered

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

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

23 (3) BEFORE JULY 1, 2024, in case the owner of said lot or parcel  
24 of land, or interest therein, desires to redeem the same at any time before  
25 said tax deed is issued, the same may be done in the same manner as  
26 provided by law, in case said lot or parcel of land, or interest therein, has  
27 been purchased by a bidder at said tax sale or has been struck off to the



1 county, and in such case the county treasurer shall forthwith issue a  
2 certificate of redemption therefor and notify the secretary of said fact,  
3 who shall thereupon make a suitable transfer entry upon his THE  
4 SECRETARY'S record aforesaid, and return the certificate of sale to the  
5 county treasurer for cancellation.

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

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

25 (6) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER  
26 JULY 1, 2024, A DRAINAGE DISTRICT, AN ASSIGNEE OF A DRAINAGE  
27 DISTRICT, A HOLDER OF A CERTIFICATE OF PURCHASE, OR A COUNTY

1 TREASURER SHALL FOLLOW THE PROCEDURES ESTABLISHED IN ARTICLE  
2 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE PROCEDURES ESTABLISHED  
3 IN THIS SECTION, SECTION 37-23-115 TO 37-23-118, OR ARTICLE 11 OF  
4 TITLE 39 CONCERNING THE ISSUANCE OF A TAX DEED. NOTWITHSTANDING  
5 ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A LOT OR PARCEL  
6 OF LAND SHALL NOT BE STRUCK OFF TO A DRAINAGE DISTRICT AND A  
7 COUNTY TREASURER SHALL NOT ISSUE A CERTIFICATE OF SALE,  
8 CERTIFICATE OF PURCHASE, OR TAX DEED PURSUANT TO THIS SECTION OR  
9 ARTICLE 11 OF TITLE 39 TO THE EXTENT SUCH ACTIONS WOULD BE  
10 INCONSISTENT WITH THE REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

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

13 **37-23-115. Sale of property taxed - repeal.** (1) The board of  
14 directors of any drainage district may sell, dispose of, and convey, on  
15 behalf of such district, any real property to which such drainage district  
16 may take title by tax deed under the provisions of section 37-23-114, as  
17 said board may by resolution direct, either at public or private sale, at  
18 such price and upon such terms as said board may determine, and without  
19 any authorization from the electors of such district.

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

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

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

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

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

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

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

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

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

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

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

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

25 **37-41-124. Assessment - collection - redemption - deed.**  
26 (1) The revenue laws of this state for the assessment, levying, and  
27 collection of taxes on real estate for county purposes, as modified in this

1 section, shall be applicable for the purposes of this article ARTICLE 41,  
2 including the enforcement of penalties and forfeiture for delinquent taxes.  
3 BEFORE JULY 1, 2024, however, in case of sale of any lot or parcel of  
4 land, or any interest therein, for delinquent irrigation district taxes or  
5 delinquent irrigation district and general taxes, when there are no bids  
6 therefor on any of the days of such tax sale, the same shall be struck off  
7 to the irrigation district in which such land is located for the amount of  
8 the taxes, interest, and costs thereon, and a certificate of sale shall be  
9 made out to said district therefor and delivered to its secretary, who shall  
10 file the same in the office of its board of directors and record the same in  
11 a book of public record to be kept by said board for such purpose, but no  
12 charge shall be made by the county treasurer for making such certificate,  
13 and in such case he THE COUNTY TREASURER shall make the entry "struck  
14 off to ..... irrigation district" on his THE TREASURER'S records, as  
15 well as an entry showing the amount of the general irrigation district taxes  
16 and interest thereon, respectively, for which said lands were offered for  
17 sale, together with the cost attending such sale.

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

27 (3) BEFORE JULY 1, 2024, in case the owner of said lot or parcel

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

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

20 (4.5) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR  
21 AFTER JULY 1, 2024, AN IRRIGATION DISTRICT, AN ASSIGNEE OF A  
22 IRRIGATION DISTRICT, A HOLDER OF A CERTIFICATE OF PURCHASE, OR A  
23 COUNTY TREASURER SHALL FOLLOW THE PROCEDURES ESTABLISHED IN  
24 ARTICLE 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE PROCEDURES  
25 ESTABLISHED IN THIS SECTION OR ARTICLE 11 OF TITLE 39 CONCERNING  
26 THE ISSUANCE OF A TAX DEED. NOTWITHSTANDING ANY LAW TO THE  
27 CONTRARY, ON OR AFTER JULY 1, 2024, A LOT OR PARCEL OF LAND SHALL

1 NOT BE STRUCK OFF TO AN IRRIGATION DISTRICT AND A COUNTY  
2 TREASURER SHALL NOT ISSUE A CERTIFICATE OF SALE, CERTIFICATE OF  
3 PURCHASE, OR TAX DEED PURSUANT TO THIS SECTION OR ARTICLE 11 OF  
4 TITLE 39 TO THE EXTENT SUCH ACTIONS WOULD BE INCONSISTENT WITH  
5 THE REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

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

8 **37-43-183. Application.** (1) BEFORE JULY 1, 2024, the provisions  
9 of sections 37-43-183 to 37-43-189 shall apply only to irrigation districts  
10 having a bonded indebtedness of twenty dollars or more per acre and to  
11 lands in such described irrigation districts upon which the general  
12 property taxes have been delinquent and unpaid for more than five years.

13 (2) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER  
14 JULY 1, 2024, A COUNTY TREASURER SHALL FOLLOW THE PROCEDURES  
15 ESTABLISHED IN ARTICLE 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE  
16 PROCEDURES ESTABLISHED IN THIS SECTION, SECTIONS 37-43-184 TO  
17 37-43-189, OR ARTICLE 11 OF TITLE 39 CONCERNING STRIKING OFF LAND  
18 OR THE ISSUANCE OF A CERTIFICATE OF SALE OR TAX DEED.  
19 NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1,  
20 2024, A LOT OR PARCEL OF LAND SHALL NOT BE STRUCK OFF TO A COUNTY  
21 OR AN IRRIGATION DISTRICT AND A COUNTY TREASURER SHALL NOT ISSUE  
22 A CERTIFICATE OR TAX DEED PURSUANT TO SECTIONS 37-43-184 TO  
23 37-43-189 OR ARTICLE 11 OF TITLE 39.

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

26 **37-43-184. Treasurer to strike off lands to county - repeal.**  
27 (1) When lands situate in an irrigation district, having an outstanding

1 bonded indebtedness or indebtedness evidenced by outstanding warrants  
2 for which there are no available funds for payment, are sold for  
3 delinquent taxes assessed for state, county, and school district purposes,  
4 or any one or more of said purposes, with or without levies for irrigation  
5 district taxes or assessments, and there are no bidders at said sale for said  
6 lands in the amount of taxes assessed against the same, the treasurer, as  
7 in other cases, shall strike said lands off to the county for the amount of  
8 the state, county, and school district taxes and issue a certificate the same  
9 as in other cases. The treasurer shall offer separately said lands for sale  
10 for irrigation district taxes or assessments, if any, and sell the same to the  
11 person who bids the amount of the assessments for irrigation purposes  
12 against said lands. Such bidder may pay in cash or by such other  
13 obligations of said district as are acceptable for such purpose. If there is  
14 no bidder when said lands are offered for sale for the irrigation district  
15 assessments, the same shall be struck off to the district. In either event a  
16 certificate of sale for irrigation district assessments shall be executed and  
17 delivered to the purchaser or said district with a notation thereon by the  
18 treasurer showing the outstanding certificate of sale held by the county  
19 and the amount thereof.

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

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

23 **37-43-185. Redemption - repeal.** (1) The person holding said  
24 certificate of purchase for irrigation district taxes, or the irrigation district,  
25 or any persons to whom said district assigns said certificate issued to it,  
26 upon payment of the amount due the county for state, county, and school  
27 district taxes, together with costs of sale and interest as provided by law,

1 or for such amount as may be fixed by the board of county  
2 commissioners, may redeem from the sale to said county, and the amount  
3 so paid shall be endorsed upon and added to the certificate of sale issued  
4 for irrigation district assessments or taxes.

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

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

8 **37-43-186. Lands offered for sale - when - repeal.** (1) Lands  
9 covered by an outstanding certificate held by the county shall not again  
10 be offered for sale until said certificate is redeemed or assigned.  
11 Subsequent taxes assessed against said land shall be endorsed upon such  
12 certificate and shall become an additional amount due and payable  
13 thereon.

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

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

17 **37-43-187. When county entitled to tax deed - repeal.** (1) If  
18 any such certificate of sale issued to the county is not sold or assigned  
19 within three years from the date of the sale, thereupon the county may  
20 apply for a tax deed and shall be entitled to such tax deed the same as  
21 provided by law for other purchasers at tax sales. After the execution of  
22 said deed, the county shall be entitled to the rents, issues, and profits from  
23 any such land the same as any other owner. Such tax deed shall name the  
24 board of county commissioners as grantee and tax deeds may be executed  
25 and delivered, based upon certificates now held by counties, as well as  
26 certificates which may hereafter be issued covering lands in irrigation  
27 districts having an outstanding indebtedness, as provided in this article.



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

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

4           **37-43-188. County may sell by quitclaim deed - repeal.** (1) At  
5 any time the county may sell by quitclaim deed any such land so acquired  
6 for the best price obtainable in the opinion of the board, which price is to  
7 be fixed by the board of county commissioners; and the purchase price,  
8 as well as the net amount realized as rental on such lands, shall be applied  
9 upon and apportioned to the payment of taxes for state, county, and  
10 school district purposes in proportion to the amount due at the time said  
11 tax deed is executed and delivered.

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

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

15           **37-43-189. Continuation of lien of bonded indebtedness -**  
16 **repeal.** (1) No such sale shall relieve the land so sold from the lien of a  
17 bonded indebtedness, but the county, if it becomes the owner of any such  
18 land, shall not be obligated or liable for any such bonded indebtedness,  
19 interest, or other assessments or levies on account of irrigation district  
20 purposes, but the same shall be enforceable against the land, and not  
21 otherwise.

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

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

25           **37-45-129. Sale for delinquencies.** (1) BEFORE JULY 1, 2024, if  
26 the taxes or assessments levied are not paid, then the real property shall  
27 be sold at the regular tax sale for the payment of said taxes and

1 assessments, interest, and penalties in the manner provided by the statutes  
2 of the state of Colorado for selling property for payment of general taxes.  
3 If there are no bids at said tax sale for the property so offered under class  
4 A and class B, said property shall be struck off to the county, and the  
5 county shall account to the district in the same manner as provided by law  
6 for accounting for school, town, and city taxes. If there are no bids for the  
7 property so offered under class C and class D, said property shall be  
8 struck off to the district, and the tax certificate shall be issued in the name  
9 of the district, and the board shall have the same power with reference to  
10 sale of said tax certificate as vested in county commissioners and county  
11 treasurers when property is struck off to the counties.

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

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

26 **37-46-126.6. Delinquent taxes.** (1) BEFORE JULY 1, 2024, if the  
27 taxes levied are not paid, then delinquent real property shall be sold at the

1 regular tax sale for the payment of such taxes, interest, and penalties in  
2 the manner provided by statute for selling real property for the  
3 nonpayment of taxes. If there are no bids at such tax sale for the property  
4 so offered, the property shall be struck off to the county, and the county  
5 shall account to the district or the subdistrict levying the taxes in the same  
6 manner as provided by law for accounting for school, town, and city  
7 taxes.

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

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

21 **37-47-128. Limitations on power to levy and contract.**  
22 (2) BEFORE JULY 1, 2024, all assessments under this ~~article~~ ARTICLE 47  
23 shall be collected by the county treasurer of the respective counties in  
24 which said real estate is situated at the same time and in the same manner  
25 as is provided by law for the collection of taxes for county and state  
26 purposes, and, if said assessments are not paid, then the real estate shall  
27 be sold at the regular tax sale for the payment of said assessments,

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

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

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

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

26 **37-48-110. Limitations on power to levy and contract.**  
27 **(2) BEFORE JULY 1, 2024, all assessments under this article ARTICLE 48**

1 shall be collected by the county treasurers of the respective counties in  
2 which said real estate is situated at the same time and in the same manner  
3 as is provided by law for the collection of taxes for county and state  
4 purposes, and, if said assessments are not paid, the real estate shall be  
5 sold at regular tax sales for the payment of said assessments, interest, and  
6 penalties in the manner provided by the statutes of the state of Colorado  
7 for selling property for the payment of general taxes. If there are no bids  
8 at said tax sales for the property so offered, said property shall be struck  
9 off to the district, and the tax certificates shall be issued in the name of  
10 the district; and the board of directors has the same power with reference  
11 to the sale of said tax certificates as is now vested in county  
12 commissioners and county treasurers when property is struck off to the  
13 counties.

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

17 (4) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER  
18 JULY 1, 2024, THE DISTRICT, A SUBDISTRICT, OR A COUNTY TREASURER  
19 SHALL FOLLOW THE PROCEDURES ESTABLISHED IN ARTICLE 11.5 OF TITLE  
20 39 AND SHALL NOT FOLLOW THE PROCEDURES ESTABLISHED IN THIS  
21 SECTION OR ARTICLE 11 OF TITLE 39 CONCERNING THE SALE OR STRIKING  
22 OFF OF PROPERTY TO THE DISTRICT OR THE ISSUANCE OF A CERTIFICATE OF  
23 SALE OR TAX DEED. NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON  
24 OR AFTER JULY 1, 2024, A LOT OR PARCEL OF LAND SHALL NOT BE STRUCK  
25 OFF TO THE DISTRICT AND A TAX CERTIFICATE OR TAX DEED SHALL NOT BE  
26 ISSUED PURSUANT TO THIS SECTION OR ARTICLE 11 OF TITLE 39 TO THE  
27 EXTENT SUCH ACTIONS WOULD BE INCONSISTENT WITH THE

1 REQUIREMENTS OF ARTICLE 11.5 OF TITLE 39.

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

4 37-48-150. Manner of collection - tax sale - certificate of  
5 purchase - tax deed. (1) BEFORE JULY 1, 2024, lands sold for delinquent  
6 special improvement assessments, special assessments, service charges,  
7 or user fees under this ~~article~~ ARTICLE 48 shall be struck off to the district,  
8 or bid in for the district, in like manner and effect, including issuance of  
9 a deed therefor, as provided by law with respect to lands struck off to, or  
10 bid in for, counties, cities, or towns, as the case may be; but, when a  
11 certificate of purchase has been issued to the district with respect to any  
12 lands, no certificate of purchase for subsequent special improvement  
13 assessments, special assessments, service charges, or user fees shall be  
14 issued with respect to the same lands, except to the district, until all  
15 special improvement assessments, special assessments, service charges,  
16 or user fees represented by certificates of purchase held by the district  
17 have been redeemed or paid.

18 (2) BEFORE JULY 1, 2024, no holder of such certificate of  
19 purchase, other than the district, shall be entitled to a tax deed thereon,  
20 except upon payment of all special improvement assessments, special  
21 assessments, service charges, or user fees subsequent to such certificate  
22 of purchase that are due and unpaid or unredeemed, at the time of  
23 issuance of the tax deed; and the tax deed so issued to such holder shall  
24 be subject to future unpaid special improvement assessments, special  
25 assessments, service charges, or user fees. Any such holder of a certificate  
26 of purchase may, at any time after three years after issuance thereof,  
27 present the same to the county treasurer, together with all subsequent

1 certificates held by ~~him or her~~ THE HOLDER, as evidence of subsequent  
2 payment of special improvement assessments, special assessments,  
3 service charges, or user fees, and request the county treasurer to issue one  
4 tax deed thereon; and one tax deed shall be issued accordingly in the same  
5 manner as other tax deeds.

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

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

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

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



1           **37-50-111. Limitations on power to levy and contract.**

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

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

18           (4) NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER  
19 JULY 1, 2024, THE DISTRICT OR A COUNTY TREASURER SHALL FOLLOW THE  
20 PROCEDURES ESTABLISHED IN ARTICLE 11.5 OF TITLE 39 AND SHALL NOT  
21 FOLLOW THE PROCEDURES ESTABLISHED IN THIS SECTION OR ARTICLE 11  
22 OF TITLE 39 CONCERNING THE SALE OR STRIKING OFF OF PROPERTY TO THE  
23 DISTRICT OR THE ISSUANCE OF A CERTIFICATE OF SALE OR TAX DEED.  
24 NOTWITHSTANDING ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1,  
25 2024, A LOT OR PARCEL OF LAND SHALL NOT BE STRUCK OFF TO THE  
26 DISTRICT AND A TAX CERTIFICATE OR TAX DEED SHALL NOT BE ISSUED  
27 PURSUANT TO THIS SECTION OR ARTICLE 11 OF TITLE 39 TO THE EXTENT

1 SUCH ACTIONS WOULD BE INCONSISTENT WITH THE REQUIREMENTS OF  
2 ARTICLE 11.5 OF TITLE 39.

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

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