

CHAPTER 4

TAXATION

HOUSE BILL 07-1051

BY REPRESENTATIVE(S) Fischer, Carroll M., Kefalas, Labuda, Marostica, McFadyen, Merrifield, and Summers;
also SENATOR(S) Sandoval.

AN ACT

CONCERNING THE NOTICE SENT BY A COUNTY TREASURER TO A TAXPAYER FOR UNPAID PROPERTY TAXES.

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

SECTION 1. 39-11-101, Colorado Revised Statutes, is amended to read:

39-11-101. Notice to delinquent owner. The treasurer shall make a list of all lands and town lots the tax liens on which are subject to sale, describing such land and town lots as the same are described on the tax roll. Except as otherwise provided in section 39-2-117 (1) (a), no later than September 1 of each year, the treasurer shall send a notice by mail, at the person's last-known address, to each person by whom taxes for the previous year are known to be due and unpaid. The notice shall indicate the amount of the person's delinquency and state that if the amount of the delinquency is not paid ~~within fifteen days of the date of mailing of the notice~~ BY THE DATE SPECIFIED IN THE NOTICE, WHICH SHALL NOT BE LESS THAN FIFTEEN DAYS FROM THE DATE OF MAILING OF THE NOTICE, the treasurer will ADVERTISE AND sell a tax lien on the person's property on the date specified in the notice at public auction for the delinquent taxes, interest, and applicable fees. If such list is not made until after September 1, the sale held thereunder shall not be void by reason thereof.

SECTION 2. Applicability. This act shall apply to notices sent on or after the effective date of this act.

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

SECTION 3. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: February 20, 2007