

## **CERTIFICATE OF TAXES DUE**

### **(C. R. S. 39-10-115)**

A Certificate of Taxes Due is a document from the County Treasurer certifying the full amount of taxes due upon a parcel of real estate or mobile home as of a certain day.

It includes:

- the amount of money still due on current and/or prior year taxes
- the amount of money needed for the redemption of any outstanding tax lien sales
- an itemized list of the mill levies and the amount of taxes and assessments due on the property
- a statement that information regarding special taxing districts and the boundaries of such districts may be on file or deposit with the Board of County Commissioners, the County Clerk and Recorder, or the County Assessor
- signature and seal of the County Treasurer

A Certificate of Taxes Due can only be issued by the County Treasurer or an authorized agent of the County Treasurer.

Any loss resulting from an error in the Certificate of Taxes Due shall be paid by the County.

### **FEEES OF COUNTY TREASURER (C.R.S. 30-1-102 (f))**

The charge for issuing a Certificate of Taxes Due is \$10.

### **COPIES OF CERTIFICATES OF TAXES DUE**

- Garfield County
- Lincoln County
- Baca County
- Larimer County

## **REQUESTS FOR CERTIFICATES OF TAXES DUE**

It is a requirement that the request for a Certificate of Taxes Due be made in writing. The request should contain adequate information to identify the property such as:

- Schedule or account number
- Assessor parcel number
- Legal description
- Situs address
- Owner's name (although the current owner's name may be different than the owner's name on the Treasurer's Tax Roll)

### **Online:**

- Some counties allow Certificate of Taxes Due to be purchased directly from the County website.
- Payment can be made either by credit card or by applying the charge to a "house account".
- A house account is when a deposit is made with the Treasurer in advance, and then the charges for the Certificate of Taxes Due are applied against the remaining balance of the deposit.
- As a precaution, the Treasurer can block the ability to issue Certificates of Taxes Due on certain accounts, in particular those accounts which may have problems.
- Larimer county customers can go online and fill-out a form requesting a Certificate of Taxes Due. Subsequently, a staff member verifies the Cert and then sends it out.

## **OMITTED PROPERTY**

There has been some discussion as to what happens if omitted property is certified to the Treasurer AFTER a Certificate of Taxes Due has been issued.

Omitted property is property that is not on the original tax roll but at a later date is certified to the Treasurer by the Assessor, asking that the property be placed on the tax roll.

My opinion is that the Certificate of Taxes Due is a snapshot in time and gives the tax status of the property just at that time. It does not affect the ability of the Treasurer to collect the taxes on the omitted property that were certified after the issuance of the Certificate of Taxes Due.

## **TITLE COMMITMENTS (C.R.S. 10-11-122)**

Certificate of Taxes Due are most often requested by a title company.

The title company is required to provide a Certificate of Taxes Due along with each title commitment issued for the sale of residential real property. The Certificate of Taxes Due provides the following information that the title company must disclose:

- The status of the taxes on the property
- If the property is located in a special taxing district
- A list of each taxing jurisdiction, and
- That information regarding special districts and their boundaries can be obtained from the Board of County Commissioners, the County Clerk & Recorder, or the County Assessor.

## **DISCLOSURE – SPECIAL TAXING DISTRICTS – GENERAL OBLIGATION INDEBTEDNESS (C.R.S. 38-35.7-101)**

A Certificate of Taxes Due is specifically referenced in the disclosure statement required in every contract for the purchase and sale of residential real property. The disclosure statement which must be in bold-faced type, tells the buyers, among other things, to:

*“investigate the special taxing districts in which the property is located by contacting the County Treasurer, by reviewing the Certificate of Taxes Due for the property . . .”*

BACA  
COUNTY

**REQUEST FOR TREASURER'S CERTIFICATE OF TAXES DUE**

TITLE CO: BISON TITLE COMPANY ORDER NO: 031102 DATE: FEBRUARY 7, 2011

SELLER: SHARON JONES

LENDER: \_\_\_\_\_

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

SCHEDULE NO: 10021 PERSON ORDERING: TONYA BEAN

**DESCRIPTION OF TRACT OR LOT**

PART OF BLOCK 13, IN THE HOLMAN-CRUM ADDITION TO THE TOWN OF SPRINGFIELD,  
ACCORDING TO THE RECORDED PLAT THEREOF,  
COUNTY OF BACA,  
STATE OF COLORADO.

*faxed  
2/10/11*

*Please  
Fax back  
Thank you!*

*SHARON COCHELL*

STATE OF COLORADO  
BACA COUNTY

CERTIFICATE OF TAXES DUE  
Thru Tax Year 2010

Certificate No 48  
Printed 02/16/2011

Assessed Owner:

JONES SHARON  
801 E 7TH AVE  
SPRINGFIELD CO 81073

SCHEDULE NUMBER R006621 R  
TAX DISTRICT 150  
ROLL PAGE 1745

Ordered by: BISON TITLE

\*\*\*\*\* N O T I C E \*\*\*\*\*

I, the undersigned, County Treasurer in and for said County, do hereby certify that there are no unpaid taxes or unredeemed tax lien sale certificates, except as shown below, as appears of record in this office, on the following described property, to-wit:

TAXING ENTITIES	\$/THOUS	TAX	Acres:	5.50
BACA COUNTY	24.013	98.83		
TOWN OF SPRINGFIELD	21.460	79.38	2010 TAX ANT	310.72
SPRINGFIELD RE-4	27.007	99.90		
SPRINGFIELD CEMETERY	1.1184	4.14		
SE COLORADO HOSPITAL	7.000	25.89		
SPRINGFIELD RECREATI	3.4024	12.58		
TOTALS	84.0004	310.72		

\* REFLECTS TEMPORARY CREDIT

LEGAL DESCRIPTION OF PROPERTY  
ALL BLK 13 HOLMAN CRUM ADD SPFD

TOTAL IS CORRECT ONLY IF PAID BY: 04/30/2011 Total Now Due \$310.72



IN WITNESS WHEREOF: I have hereunto set my hand and the seal of my office,  
this 10TH day of FEBRUARY A.D. 2011

SUSAN COCHELL  
BACA COUNTY TREASURER

BY

This Certificate does not certify as to any taxes which may, or may not, be due on any Mobile Home, Improvement, Personal Property, Oil, Gas, Mineral Rights, or Special Assessments which may, or may not, be located on the Property described above, unless specifically listed and described. Information regarding special taxing districts and the boundaries of such districts may be on file or deposit with the board of county commissioners, the county clerk and recorder, or the county assessor.

**TAX CERTIFICATE REQUEST**

TO: GARFIELD CITY TREASURER  
 ATTN: TREASURER  
 FAX: 970.384.5010

FROM: EQUITY SERVICES, INC  
 110 N. RUBEY DR. STE. 200  
 GOLDEN, CO 80403  
 HOLLY SHIVELY x244  
 PHONE # 800-226-0894  
 FAX # 800-226-1965

**PLEASE E-MAIL TAX CERT: NO HARD COPY NEEDED. THANK YOU!!!**

ORDER #	ACCT #	OWNER NAME	LEGAL	ADDRESS
205491	R361578	KENNEYVELVET	LOT A LATHAM SUB.	215 SOUTH 7TH STREET
				Please e-mail to the address below:
				THANK YOU! <a href="mailto:holly@estile.com">holly@estile.com</a>

# 6878

# GARFIELD COUNTY TREASURER

## Certificate of Taxes Due

Account Number R580431

Certificate Number 2009006919

Parcel 246303201050

Order Number

Assessed To

Vendor ID 13

RENDON, ENRIQUE GONZALES & REYNA, MIRELLA  
RODRIGUEZ  
917 VITOS WAY  
CARBONDALE, CO 81623

Mile High Title Research  
2000 West 120th  
Suite 11  
Westminster, CO 80234

Legal Description

Situs Address

Section: 3 Township: 8 Range: 88 Subdivision: HENDRICK RANCH RESUB LOT 55 Lot: 55A

000917 VITOS WAY

Year	Charges	Billed	Payments	Balance
2010	Tax	\$2,617.04	\$0.00	\$2,617.04
<b>Grand Total Due as of 02/09/2011</b>				<b>\$2,617.04</b>

Tax Billed at 2010 Rates for Tax Area 058 - 1R-2M - 058

Authority	Mill Levy	Amount	Values	Actual	Assessed
GARFIELD COUNTY	11.4530000	\$494.77	SINGLE FAM.RES.-	\$100,000	\$7,960
GARFIELD COUNTY - R&B FUND	0.7340000	\$31.71	LAND		
GARFIELD COUNTY - SOCIAL SE	0.7340000	\$31.71	SINGLE FAM.RES.-	\$442,700	\$35,240
TOWN OF CARBONDALE - GENERA	4.3280000	\$186.97	IMPROVEMTS		
CARBONDALE AND RURAL FIRE -	7.2460000	\$313.02	Total	\$542,700	\$43,200
BASALT WATER CONSER	0.0440000	\$1.90			
COLO RIVER WATER CONS	0.1880000*	\$8.12			
SCHOOL DISTRICT RE-1	24.7510000	\$1,069.24			
SCHOOL DISTRICT RE-1 - BON	6.2410000	\$269.61			
COLORADO MTN COLLEGE	3.9970000	\$172.67			
GARFIELD COUNTY PUBLIC LIBR	0.8640000*	\$37.32			
<b>Taxes Billed 2010</b>	<b>60.5800000</b>	<b>\$2,617.04</b>			

\* Credit Levy

All Tax Lien Sale amounts are subject to change due to endorsement of current taxes by the lienholder or to advertising and distraint warrant fees. Changes may occur and the Treasurer's Office will need to be contacted prior to remittance after the following dates: Personal Property and Mobile Homes - September 1, 2011, Real Property - September 1, 2011. TAX LIEN SALE REDEMPTION AMOUNTS MUST BE PAID BY CASH OR CASHIERS CHECK.

Special taxing districts and the boundaries of such districts may be on file with the Board of County Commissioners, the County Clerk, or the County Assessor.

This certificate does not include land or improvements assessed under a separate account number, personal property taxes, transfer tax or misc. tax collected on behalf of other entities, special or local improvement district assessments or mobile homes, unless specifically mentioned.

I, the undersigned, do hereby certify that the entire amount of taxes due upon the above described parcels of real property and all outstanding sales for unpaid taxes as shown by the records in my office from which the same may still be redeemed with the amount required for redemption are as noted herein. In witness whereof, I have hereunto set my hand and seal.

TREASURER, GARFIELD COUNTY  
GEORGIA CHAMBERLAIN

*Georgia Chamberlain*



109 8th Street, Suite 204  
Glenwood Springs CO. 81601

# Certificate of Taxes Due

## OFFICE OF THE TREASURY

Account #: R258517323007

Cert #: 6987

Parcel #: 258517323007

Good Through: 02/04/2011

Owner Name: NOAKES BRIAN

Owner Address: P.O. BOX 1221

LIMON, CO 808281221

Fee for this Certificate:

Comments: ORDERED BY JIM COVINGTON

Property Address:	Legal Description:
1098 MAIN ST	S 60' LOTS 12,13,14,15; BLK 23 ORIGINAL TOWN OF LIMON, CO. FILED:SPECIAL PURPOSE GARAGE

### Tax Billing and Values, for Tax Year 2010

Tax District	Authority	Levy	Tax	Valuation of Property	
District				Actual Value \$	\$16,456.00
Limon Fire		3	\$14.31	Assessed Value \$	\$4,770.00
Limon School		27.3340	\$130.37	<b>Current Tax Liability</b>	
Lincoln County		37.50	\$178.89	Redemptions \$	\$0.00
Town of Limon		17.6860	\$84.36	Tax \$	\$410.47
Upper Big Sandy Water District		0.5320	\$2.54	Special Assessment \$	\$0.00
Total		86.0520	\$410.47	Interest \$	\$0.00
<b>Grand Total</b>		<b>86.0520</b>	<b>\$410.47</b>	Fees \$	\$0.00
				<b>Grand Total Liability \$</b>	<b>\$410.47</b>

IN WITNESS WHEREOF; I have hereunto set my hand and the seal of my office,  
this February 04, 2011

JAMES R. COVINGTON

BY: \_\_\_\_\_

This Certificate does not certify as to any taxes which may, or may not, be due on any Mobile Home, Improvement, Personal Property, Oil, Gas, Mineral Rights, or Special Assessments which may, or may not, be located on the Property described above, unless specifically listed and described. Information regarding special taxing districts and the boundaries of such districts may be on file or deposit with the board of county commissioners, the county clerk and recorder, or the county assessor.

# Documents5280, LLC

Teresa Edney  
2623 W. 119th Ave.  
Westminster, CO. 80234

*Document Retrieval in the Mile High City*

Phone: (303) 438-8967  
Fax: (866) 232-6478 (toll free)  
Email: [Documents5280@msn.com](mailto:Documents5280@msn.com)

February 9, 2011

## TAX CERTIFICATION REQUEST

Garfield County Treasurer Office  
PO Box 1069 FAX : 1-970-384-5010  
Glenwood Springs, CO 81602

I need to get a TAX CERTIFICATE for the Following:

*0913*  
Acct/Sched #: R009001  
or Parcel Number: 2185-164-40-002  
Property Owner: DOUGLAS AND JACQUELINE HOLLAND  
Property Address: 2555 S GRAND AVE.  
GLENWOOD SPRINGS, CO 81601

*6914*  
Acct/Sched #: R361436  
or Parcel Number: 2177-042-03-032  
Property Owner: CRAIG PETERSON AND CHERI PETERSON  
Property Address: 604 WEST 29TH STREET  
RIFLE, CO 81650

*2-9-11*

**Please EMAIL to [Documents5280@msn.com](mailto:Documents5280@msn.com)**

or FAX to my toll free # 866-232-6478

If you should run into any difficulties, I would really appreciate a call on this - 303-438-8967

Sincerely,

Teresa Edney



# Certificate/Authentication of Taxes Due

OFFICE OF THE TREASURY  
LARAMER COUNTY COLORADO

SCHEDULE NUMBER: 0046078  
PARCEL NUMBER: 9712327008  
TAX DISTRICT: 1110

TAX YEAR: 2010  
OWNER: LIBRARY PARK, LLC  
LOCATION: 301 E OLIVE ST

Distribution of Tax Amounts			STATUS	
Levy	Liability	Tax	Amount due is valid on issuance date only.	
0.14200	LARIMER CO PEST CTRL DST	37.65	Actual Val \$	914,200.00
1.00000	N COLO WATER CONS DIST	265.12	Assessed Val \$	265,120.00
2.16700	HEALTH DIST OF NO LARIMER CTY	574.52		
3.00000	POUDRE RIVER PUBLIC LIBRARY DIST	795.36	Total Mill Levy	99.55400
38.88100	POUDRE R-1 GENERAL FUND	10,308.13	Levied Tax \$	26,393.76
5.00000	FT COLLINS DWTN DEV AUTH	1,325.60	Non-Levied Tax \$	0.00
9.79700	FT COLLINS	2,597.38	Assessment \$	0.00
12.11900	POUDRE R-1 BOND PAYMENT	3,212.99	Total Tax Amount \$	26,393.76
22.52400	LARAMER COUNTY	5,971.56		
4.92400	FT COLL GEN IMP DIST #1	1,305.45		
			Fees \$	0.00
			<b>Current Tax Liability:</b>	<b>821.88</b>

## DESCRIPTION OF PROPERTY

LOTS 8 THRU 10, BLK 143, FTC

I, the undersigned, do hereby certify that the entire amount of real estate/personal property taxes due upon the parcels of property described herein, and all sales of the same for unpaid taxes shown by the records in my office, from which the same may still be redeemed, with the amount required for redemption, are as noted herein:

Issue Date: 02/11/2011  
Myrna J. Rodenberger, Treasurer

BY:



Information regarding special taxing districts may be on file with the County Commissioners, Clerk and Recorder or Assessor.

# Certificate of Taxes Due Order Summary <sup>BMG</sup>

CHICAGO TITLE OF COLORADO, INC  
1875 LAWRENCE ST SUITE 1300

Current Balance : \$603.00

Print Date : 02/11/2011

Schedule Number	Tax Year	Date Requested
0046078	2010	02/10/2011
0509469	2010	02/10/2011
1238183	2010	02/10/2011
1303635	2010	02/10/2011
1360477	2010	02/10/2011
8099286	2010	02/10/2011
Total Number of Certificates Ordered		

**30-1-102. Fees of county treasurer.**

(1) The county treasurer shall charge and receive the following fees:

(a) Upon all moneys received by him for town and city taxes, whether such towns or cities are incorporated under the general laws or by special charter, and anything in said charter to the contrary notwithstanding, and upon all school taxes in counties of the first class, one percent; in counties of the second class, one percent; in counties of every other class, one percent on school taxes and two percent on town and city taxes; except that a collection fee not exceeding one-quarter of one percent shall be charged as provided in section 22-54-119, C.R.S., and no collection fee shall be charged on other school taxes exempt by law from said collection fees;

(b) Upon all moneys received by him for taxes of every other kind in counties of the first class, one percent; second class, one and one-half percent; third class, two percent; fourth class, three percent; fifth class, five percent;

(c) For receiving all moneys other than taxes, one percent, except moneys received from all federal funds derived from any and all sources. No collection fees shall be charged upon any moneys collected and distributed under the provisions of sections 22-54-106 and 22-54-115, C.R.S., or upon other school moneys exempt by law from said collection fees;

(d) For each copy of a receipt issued for current year taxes, two dollars; and for each copy of a receipt issued covering taxes for a prior year, five dollars;

(e) For advertising delinquent personal property taxes, ten dollars or the cost of advertising, whichever is greater;

(f) For certifying the amount of taxes due on any parcel of real estate, and for certifying outstanding sales for unpaid taxes with the amount required for redemption, ten dollars for each certificate;

(g) In connection with a sale for delinquent taxes, for advertising each property description that is separately identified by its own parcel number for general property tax purposes, the estimated cost of advertising but not less than ten dollars;

(h) Repealed.

(i) For each certificate of purchase delivered, four dollars;

(j) For endorsing the amount of subsequent taxes paid on tax certificates and the date of payment in the book of tax sales, five dollars for each certificate;

(k) For processing an application for treasurer's deed, thirty-five dollars if the application is not advertised and seventy-five dollars if the application is advertised;

(l) For the assignment of a certificate of purchase, made to the county, city, town, or city and

county at any tax sale, to a person desiring to purchase land covered by such certificate, four dollars;

(m) For each notice of purchase required by section 39-11-128 (1), C.R.S., to be served before a treasurer's deed may be issued, the cost of publication in a newspaper where such publication is required;

(n) For each certificate of redemption delivered, seven dollars;

(o) For services in collecting drainage district assessments, such amount as the board of directors of the district may allow, but not less than twenty-five dollars nor more than one hundred dollars per annum;

(p) For services in collecting irrigation district assessments, such amount as the board of directors of the district may allow, but not less than twenty-five dollars nor more than one hundred dollars per annum;

(q) For services rendered in handling the payment of principal and interest on bonds of a school district, such amount as the county treasurer and the board of education shall agree upon, which shall be determined in accordance with the prevailing rate charged for similar services rendered by commercial banks in the state of Colorado;

(r) For preparation of a distraint warrant, fifteen dollars;

(s) For research, fifteen dollars per hour or portion thereof, one hour minimum;

(t) For the notice, computation, and recording provided in section 32-1-1604, C.R.S., thirty dollars.

(2) None of the provisions of this section shall be applicable to any moneys received or collected by any county treasurer for any hospital established under the provisions of part 3 of article 3 of title 25, C.R.S., or for any health service district embracing only an entire county established under the provisions of article 1 of title 32, C.R.S.

(3) In addition to any other fees to which the county treasurer is entitled and notwithstanding the provisions of subsection (2) of this section, the county treasurer may charge an administrative fee of five dollars when the payment of any real property tax statement, exclusive of any license fees collected pursuant to sections 35-40-205 and 35-57.5-116, C.R.S., is less than ten dollars. The fee shall be credited to the county general fund, pursuant to section 30-25-105, to cover the cost of processing such tax statement.

**Source:** L. 1891: p. 211, § 6. L. 1897: p. 159, § 1. R.S. 08: § 2537. C.L. § 7887. CSA: C. 66, § 25. CRS 53: § 56-4-2. L. 55: p. 385, § 1. L. 56: p. 147, §§ 1, 2. L. 59: p. 441, § 1. L. 63: p. 490, § 1. C.R.S. 1963: § 56-4-2. L. 71: p. 325, § 2. L. 73: p. 1433, § 1. L. 75: (1)(i), (1)(k), and (1)(n) amended, p. 1478, § 1, effective June 26. L. 79: (1)(q) added, p. 792, § 2, effective May 22. L. 81: (2) amended, p. 1612, § 9, effective July 1. L. 84: (3) added, p. 813, § 1, effective March 29. L. 87: (3) amended, p. 1202, § 1, effective April 30. L. 88: (1)(a) and (1)(c) amended, p. 823, § 35, effective May 24; (1)(d), (1)(f), (1)(g), and (1)(i) to (1)(n) amended and (1)(r) and (1)(s) added, p. 1105, § 1, effective January 1, 1989. L. 90: (1)(e) amended, p. 1695, § 15, effective June 9. L. 91: (1)(h) repealed, p. 1972, § 1, effective March 27; (1)(t) added, p. 2426, §

7, effective June 8. **L. 94:** (1)(a) and (1)(c) amended, p. 824, § 53, effective April 27. **L. 95:** (3) amended, p. 1105, § 45, effective May 31. **L. 96:** (2) amended, p. 472, § 7, effective July 1. **L. 97:** (3) amended, p. 182, § 13, effective March 31. **L. 99:** (1)(a) amended, p. 177, § 5, effective January 1, 2000.

## ANNOTATION

**C.J.S.** See 20 C.J.S., Counties, § 177.

**Only statutory fees collected.** Since the compensation of any public official for services rendered in his official capacity is regulated by statute, he is entitled only to demand and receive fees for those services concerning which compensation by law attaches, because it is an inflexible rule that an official can demand only such fees or compensation as the law has definitely fixed and authorized for the performance of his official duties. *Adams-Arapahoe County Sch. Dist. No. 28J v. Wolf*, 30 Colo. App. 117, 489 P.2d 348 (1971).

**Fees enter fund from which treasurer is compensated.** The fees and commissions are to be collected by the treasurer, not as his compensation for the particular work for which the fee may be prescribed, but for the purpose of creating a fund out of which his salary or compensation is to be paid. The annual salary is what the treasurer gets for all the work that he does, it is compensation for his services. *Bd. of County Comm'rs v. Otero Irrigation Dist.*, 56 Colo. 515, 139 P. 546 (1914).

**The word "collect"** is used to define the power of the county treasurers to gather in or receive money for taxes theretofore assessed, and since the fees provided for in this section are charged upon "all moneys received" by the treasurer, they fall within the above definition and are fees charged for the collection of taxes and are therefore collection fees. *Adams-Arapahoe County Sch. Dist. No. 28J v. Wolf*, 30 Colo. App. 117, 489 P.2d 348 (1971).

**Taxing agencies, other than the state, pay the treasurer for collecting and remitting taxes by them levied.** *Farnik v. Bd. of County Comm'rs*, 139 Colo. 481, 341 P.2d 467 (1959).

**Commission on collection of irrigation district taxes.** The moneys collected by the county treasurer for irrigation district taxes, whether the district was in one or more counties, came clearly within the description of money upon which the county treasurer by virtue of this section was required to charge and receive a commission. *Bd. of County Comm'rs v. Otero Irrigation Dist.*, 56 Colo. 515, 139 P. 546 (1914).

**Moneys on account of redemptions from tax sales exempt.** The commission of one percent allowed by this section does not apply to moneys paid on account of redemptions from tax sales, but is intended to apply to moneys received by the treasurer on account of licenses, and from other sources of revenue. *Mitchell v. Wheeler*, 20 Colo. App. 159, 77 P. 361 (1904).

**As is entry of assignment of certificate of purchase.** This section did not authorize the treasurer to charge any fee whatever for entering on his books an assignment of a certificate of purchase, or for making any charge against a party who was entitled to redemption money on account of such assignment. *Mitchell v. Wheeler*, 20 Colo. App. 159, 77 P. 361 (1904).

**And public school foundation taxes.** A county treasurer does not have the right and duty to charge and receive a fee of one percent on taxes paid into his office pursuant to levies made by school districts under the terms of the "Public School Foundation Act of 1969". *Adams-Arapahoe County Sch. Dist. No. 28J v. Wolf*, 30 Colo. App. 117, 489 P.2d 348 (1971).

The public school foundation act creates an exception to, or amends, the general fees law by exempting the taxes collected under the foundation act from the provisions of this section. *Adams-Arapahoe County Sch. Dist. No. 28J v. Wolf*, 30 Colo. App. 117, 489 P.2d 348 (1971).

**10-11-122. Title commitments.**

(1) Every title insurance agent or title insurance company shall provide, along with each title commitment issued for the sale of residential real property as defined in section 39-1-102 (14.5), C.R.S., a statement disclosing the following information:

- (a) That the subject real property may be located in a special taxing district;
- (b) That a certificate of taxes due listing each taxing jurisdiction shall be obtained from the county treasurer or the county treasurer's authorized agent;
- (c) That information regarding special districts and the boundaries of such districts may be obtained from the board of county commissioners, the county clerk and recorder, or the county assessor.

(2) Failure of a title insurance agent or a title insurance company to provide the statement required by subsection (1) of this section shall subject such agent or company to the penalty provisions of section 10-3-111 but shall not affect or invalidate any provisions of the commitment for title insurance.

(3) Before issuing any title insurance policy, unless the proposed insured provides written instructions to the contrary, a title insurance agent or title insurance company shall obtain a certificate of taxes due or other equivalent documentation from the county treasurer or the county treasurer's authorized agent.

**Source:** L. 91: Entire section added, p. 779, § 1, effective June 4. L. 92: (3) amended, p. 2167, § 5, effective June 2; IP(1), (1)(b), and (2) amended, p. 994, § 3, effective July 1.

**38-35.7-101. Disclosure - special taxing districts - general obligation indebtedness.**

(1) Every contract for the purchase and sale of residential real property shall contain a disclosure statement in bold-faced type which is clearly legible and in substantially the following form:

SPECIAL TAXING DISTRICTS MAY BE SUBJECT TO GENERAL OBLIGATION INDEBTEDNESS THAT IS PAID BY REVENUES PRODUCED FROM ANNUAL TAX LEVIES ON THE TAXABLE PROPERTY WITHIN SUCH DISTRICTS. PROPERTY OWNERS IN SUCH DISTRICTS MAY BE PLACED AT RISK FOR INCREASED MILL LEVIES AND TAX TO SUPPORT THE SERVICING OF SUCH DEBT WHERE CIRCUMSTANCES ARISE RESULTING IN THE INABILITY OF SUCH A DISTRICT TO DISCHARGE SUCH INDEBTEDNESS WITHOUT SUCH AN INCREASE IN MILL LEVIES. BUYERS SHOULD INVESTIGATE THE SPECIAL TAXING DISTRICTS IN WHICH THE PROPERTY IS LOCATED BY CONTACTING THE COUNTY TREASURER, BY REVIEWING THE CERTIFICATE OF TAXES DUE FOR THE PROPERTY, AND BY OBTAINING FURTHER INFORMATION FROM THE BOARD OF COUNTY COMMISSIONERS, THE COUNTY CLERK AND RECORDER, OR THE COUNTY ASSESSOR.

(2) The obligation to provide the disclosure set forth in subsection (1) of this section shall be upon the seller, and, in the event of the failure by the seller to provide the written disclosure described in subsection (1) of this section, the purchaser shall have a claim for relief against the seller for all damages to the purchaser resulting from such failure plus court costs.

**Source:** L. 92: Entire article added, p. 995, § 4, effective July 1. L. 2009: (1) amended, (SB 09-087), ch. 325, p. 1735, § 7, effective July 1.

**39-10-115. Certificate of taxes due.**

(1) Upon request, the treasurer shall certify in writing the full amount of taxes due upon any parcel of real property or mobile home in his or her county, and all outstanding sales for unpaid taxes as shown by the records of his or her office or the records of the department of revenue, with the amount required for redemption of such sales, if the same still are redeemable. The treasurer shall include on such certificate of taxes due an itemized list of the mill levies and amount of taxes and assessments imposed by each taxing jurisdiction and a statement that information regarding special taxing districts and the boundaries of such districts may be on file or deposit with the board of county commissioners, the county clerk and recorder, or the county assessor. A fee shall be collected for each such certificate issued by him or her, as provided in section 30-1-102, C.R.S.

(2) When signed by the treasurer, such certificate, showing payment of all taxes due and the redemption of all outstanding tax sales, shall be conclusive evidence for all purposes and against all persons that the parcel of real property or mobile home therein described was, at the time, free and clear of all taxes due and from all tax sales except tax sales whereon the time for redemption had already expired and the purchaser had received a deed.

(3) Any loss resulting to any person from an error in a tax certificate issued by the treasurer shall be paid by the county represented by the treasurer issuing such certificate.

(4) No person other than the treasurer or an authorized agent of the treasurer shall issue any property tax certificate.

**Source:** L. 64: R&RE, p. 722, § 1. C.R.S. 1963: § 137-10-15. L. 69: p. 1122, § 1. L. 71: p. 327, § 6. L. 82: (1) amended, p. 551, § 16, effective July 1. L. 83: (2) amended, p. 2053, § 26, effective October 14. L. 90: (4) added, p. 1643, § 2, effective May 22. L. 91: (1) amended, p. 794, § 23, effective January 1, 1992. L. 2000: (1) amended, p. 1638, § 16, effective June 1.

**ANNOTATION**

**Law reviews.** For comment on *Burton v. City & County of Denver* appearing below, see 9 Rocky Mt. L. Rev. 289 (1937). For comment on *Denver v. Highlander Boy Found.* appearing below, see 11 Rocky Mt. L. Rev. 124 (1939).

**Annotator's note.** The following annotations include cases decided under former provisions similar to this section.

**Section is constitutional.** This section does not violate the provisions of §§ 3, 8, 9, and 10 of art. X, Colo. Const., nor §§ 25 and 38 of art. V, Colo. Const. *Burton v. City & County of Denver*, 99 Colo. 207, 61 P.2d 856 (1936).

**Plaintiff, a quasi-municipal corporation and political subdivision of the state, was not a person** under § 39-1-102 (9) and did not have standing to seek damages pursuant to subsection (3) of this section. *Bear Creek Water and Sanitation Dist. v. Bd. of County Comm'rs of Jefferson County*, 902 P.2d 904 (Colo. App. 1995).

**Applied** in *Nat'l Sur. Co. v. Canon*, 62 Colo. 401, 163 P. 284 (1917); *City & County of Denver v. Highlander Boy Found.*, 102 Colo. 365, 79 P.2d 361 (1938).