

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

**ENGROSSED**

*This Version Includes All Amendments Adopted  
on Second Reading in the House of Introduction*

LLS NO. 24-0384.02 Alison Killen x4350

**HOUSE BILL 24-1056**

---

**HOUSE SPONSORSHIP**

**Frizell and Marshall**, Weissman

**SENATE SPONSORSHIP**

**Hansen and Kolker**,

---

**House Committees**  
Finance

**Senate Committees**

---

**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.**

---

**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.*

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.

---

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 THE EFFECTIVE DATE OF **HOUSE BILL 24-1056**, any time after the  
6 expiration of the term of three years from the date of the sale of any tax  
7 lien on any land, or interest therein or improvements thereon, for  
8 delinquent taxes, on demand of the purchaser or lawful holder of the  
9 certificate of such tax lien, other than the county wherein such property  
10 is situated, and on presentation of such certificate of purchase or properly  
11 authenticated order of the board of county commissioners, where the  
12 certificate has been lost or wrongfully withheld from the owner, and upon  
13 proof of compliance with section 39-11-128, the treasurer shall make out  
14 a deed for each such lot, parcel, interest, or improvement for which a tax  
15 lien was sold and which remains unredeemed and deliver the same to  
16 such purchaser or lawful holder of such certificate or order.

17 (4) BEFORE THE EFFECTIVE DATE OF **HOUSE BILL 24-1056**,  
18 whenever any tax lien on any lot or parcel of land, interest therein, or  
19 improvement thereon is bid in by or for the county, city, town, or city and  
20 county at any tax sale, and a certificate of purchase is made to such  
21 county, city, town, or city and county therefor, the treasurer of such  
22 county, city, town, or city and county may sell, assign, and deliver any  
23 such certificate to any person who desires to purchase the same upon  
24 payment to the treasurer of the amount for which said tax lien was bid in  
25 by the county, city, town, or city and county with interest and costs

1 accrued thereon from the date of sale, together with a fee for making such  
2 assignment, as provided in section 30-1-102, ~~C.R.S.~~, and the taxes  
3 assessed thereon since the date of such sale or, in case of a county, city,  
4 town, or city and county, for such sum as the board of county  
5 commissioners or other board authorized to perform the duties of a board  
6 of county commissioners at any regular or special meeting may decide  
7 and authorize by order duly entered in the recorded proceedings of such  
8 board. BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, whenever  
9 any tax lien on any lot or parcel of land, interest therein, or improvement  
10 thereon is bid in by or for a city, town, or city and county, as the case may  
11 be, such city, town, or city and county shall be entitled to a deed, as  
12 provided for purchasers at tax sales.

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

15 **39-11-128. Condition precedent to deed - notice.** (1) BEFORE  
16 THE EFFECTIVE DATE OF HOUSE BILL 24-1056, before any purchaser, or  
17 assignee of such purchaser, of a tax lien on any land, town or city lot, or  
18 mining claim sold for taxes or special assessments due either to the state  
19 or any county or incorporated town or city within the same at any sale of  
20 tax liens for delinquent taxes levied or assessments authorized by law is  
21 entitled to a deed for the land, lot, or claim so purchased, he shall make  
22 request upon the treasurer, who shall then comply with the following:

23 **SECTION 3.** In Colorado Revised Statutes, 39-11-142, **amend**  
24 (1), (2), (3), (6)(a), (6)(c), and (7) as follows:

25 **39-11-142. Disposition of certificates held by counties.**  
26 (1) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, in cases where  
27 a tax lien on real estate has been struck off to the county at tax sales and

1 the county has held the certificate of sale for three years or more, the  
2 board of county commissioners may apply for and receive a tax deed in  
3 like manner as is provided by law in the case of delinquent tax sale  
4 certificates held by individuals. The board of county commissioners,  
5 whenever the county becomes entitled to a tax deed, may cause the  
6 treasurer to issue, serve, and publish notices, pursuant to law, of  
7 application for such tax deed in like manner as in the case of individual  
8 certificate holders.

9 (2) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, in cases  
10 where the county has held the tax certificate for five years or more and  
11 such real estate is not located within the limits of any incorporated town  
12 or city within the said county, the county may include in one request or  
13 demand any or all separate parcels of real estate for which it holds tax  
14 sale certificates for sales in any one year, and the board of county  
15 commissioners may apply for and receive tax deeds therefor. BEFORE THE  
16 EFFECTIVE DATE OF HOUSE BILL 24-1056, in cases where the county has  
17 held the tax certificate for eight years and in the opinion of the board of  
18 county commissioners such real estate is not used, operated, or  
19 maintained wholly or in part in the interest or for the benefit of the public,  
20 said board shall apply for and receive a tax deed therefor.

21 (3) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, upon  
22 making application in the case of tax certificates held by the counties for  
23 five years or more, the treasurer shall not be required to give the notice  
24 that a request or demand for tax deed has been made upon him provided  
25 for in section 39-11-128. The treasurer, in lieu of such notice, at least  
26 sixty days before the day said tax deed issues, shall give notice by  
27 registered or certified mail, addressed to the last-known residence of the

1 person in whose name the real estate is assessed for the years during  
2 which said taxes have not been paid, that a tax deed has been applied for  
3 on the particular described property and that said tax deed will issue on  
4 a day certain. BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, the  
5 treasurer shall also post in a public place in the county courthouse OFFICE  
6 OF THE TREASURER AND ON THE TREASURER'S WEBSITE, at least sixty days  
7 before said deed issues, a notice stating that a deed will be issued to the  
8 county on the real estate described in said notice. Said notice shall contain  
9 the name of the person to whom the property is assessed together with the  
10 date said tax deed will issue.

11 (6) (a) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, in  
12 all cases where a tax lien on real property has been struck off to the  
13 county at a tax sale and the county has held the certificate of sale for  
14 thirty years or more without obtaining a tax deed as provided in this  
15 section, then such certificate may be declared void and of no effect.

16 (c) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, upon  
17 being presented with such list, the board of county commissioners shall  
18 determine that the tax liens were struck off to the county, that such  
19 certificates of sale relating thereto have been held by the county for thirty  
20 years or more, and that no tax deed has been obtained or applied for as  
21 provided in this section. Upon making such determination, the board of  
22 county commissioners may declare that such certificates are void, and an  
23 order to that effect shall be duly entered in the recorded proceedings of  
24 the board, which order shall direct the treasurer to cancel such certificates  
25 of sale.

26 (7) It is the duty of the treasurer at least once each year to prepare  
27 and present, at any regular or special meeting of the board of county

1 commissioners, a list of all tax liens on all real property struck off to the  
2 county and all certificates of sale relating thereto, which certificates have  
3 been held by the county for three years or more without obtaining a deed  
4 or being otherwise disposed of under this article 11 OR ARTICLE 11.5 OF  
5 THIS TITLE 39.

6 **SECTION 4.** In Colorado Revised Statutes, **add** 39-11-153 as  
7 follows:

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

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

## 18 **ARTICLE 11.5**

### 19 **Issuance of Treasurer's Deeds**

20 **39-11.5-101. Definitions.** AS USED IN THIS ARTICLE 11.5, UNLESS  
21 THE CONTEXT OTHERWISE REQUIRES:

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

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

- 1 (3) "IMMEDIATE FAMILY" MEANS AN INDIVIDUAL'S:  
2 (a) SPOUSE;  
3 (b) PARTNER IN A CIVIL UNION;  
4 (c) PARENT;  
5 (d) MINOR CHILD UNDER EIGHTEEN YEARS OF AGE;  
6 (e) SIBLING WHO IS UNDER EIGHTEEN YEARS OF AGE AND FOR  
7 WHOM THE INDIVIDUAL STANDS IN LOCO PARENTIS; OR  
8 (f) SIBLING WHO IS INCAPABLE OF SELF-CARE DUE TO A MENTAL OR  
9 PHYSICAL DISABILITY OR A LONG-TERM ILLNESS.
- 10 (4) "INVESTMENT BALANCE" MEANS THE REDEEMABLE AMOUNT OF  
11 A TAX LIEN.
- 12 (5) "JUNIOR LIEN" MEANS A LIEN OR ENCUMBRANCE UPON THE  
13 PROPERTY FOR WHICH THE AMOUNT DUE AND OWING THEREUNDER IS  
14 SUBORDINATE TO THE TAX LIEN.
- 15 (6) "KNOWN INTERESTED PARTY NOTICE" MEANS THE NOTICE THAT  
16 INCLUDES:
- 17 (a) THE NAMES AND ADDRESSES OF THE PERSONS ON THE MAILING  
18 LIST CREATED BY A TREASURER PURSUANT TO SECTION 39-11.5-104 (2);  
19 (b) THE INFORMATION COLLECTED BY THE TREASURER PURSUANT  
20 TO SECTION 39-11-114;  
21 (c) THE DATE AND TIME OF THE PUBLIC AUCTION, INCLUDING, IF  
22 APPLICABLE, THE DATE TO WHICH THE TREASURER HAS CONTINUED THE  
23 PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-106 (1);  
24 (d) IF THE PUBLIC AUCTION IS NOT CONDUCTED BY MEANS OF THE  
25 INTERNET OR OTHER ELECTRONIC MEDIUM, THE LOCATION OF THE PUBLIC  
26 AUCTION;  
27 (e) IF THE PUBLIC AUCTION IS CONDUCTED BY MEANS OF THE



1 INTERNET OR OTHER ELECTRONIC MEDIUM:

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

3 (II) THE LOCATION OF COMPUTER WORKSTATIONS THAT ARE  
4 AVAILABLE TO THE PUBLIC AND INFORMATION ABOUT HOW TO OBTAIN  
5 INSTRUCTIONS ON ACCESSING THE PUBLIC AUCTION AND SUBMITTING BIDS;  
6 AND

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

11 (f) A LEGIBLE COPY OF SECTIONS 39-11.5-104, 39-11.5-111,  
12 39-11.5-113, AND 39-11.5-114.

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

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

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

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

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

26 (c) THE OCCUPANT OF THE PROPERTY, ADDRESSED TO "OCCUPANT"  
27 AT THE ADDRESS OF THE PROPERTY AND, IF DIFFERENT, THE PROPERTY

1 OWNER; AND

2 (d) A LESSEE WITH AN UNRECORDED POSSESSORY INTEREST IN THE  
3 PROPERTY AT THE ADDRESS OF THE PREMISES OF THE LESSEE AND, IF  
4 DIFFERENT, THE ADDRESS OF THE PROPERTY.

5 (10) "OVERBID" MEANS THE AMOUNT IN EXCESS OF THE MINIMUM  
6 BID ACCEPTED BY THE TREASURER PURSUANT TO SECTION 39-11.5-108  
7 (3)(a).

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

10 (12) "PROPERTY OWNER" MEANS THE OWNER OF A PROPERTY  
11 SUBJECT TO A TAX LIEN.

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

14 (14) "PURCHASER" MEANS:

15 (a) THE PERSON TO WHOM THE TREASURER AWARDS CERTIFICATE  
16 OF OPTION FOR TREASURER'S DEED PURSUANT TO SUBSECTION  
17 39-11.5-110.

18 (b) THE PERSON TO WHOM THE TREASURER OFFERS THE  
19 CERTIFICATE OF OPTION FOR TREASURER'S DEED PURSUANT TO SECTION  
20 39-11.5-110 AND WHO PAYS THE AMOUNT OWED; OR

21 (c) IF NO VALID BIDS ARE RECEIVED AT THE PUBLIC AUCTION AND  
22 PAID AND THE LAWFUL HOLDER DOES NOT FILE A WITHDRAWAL OF THE  
23 NOTICE OF PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-106, THE  
24 LAWFUL HOLDER BECOMES THE PROPERTY PURCHASER.

25 (15) "TAX LIEN" MEANS THE LIEN ON ANY LAND, TOWN OR CITY  
26 LOT, OR MINING CLAIM SOLD FOR SPECIAL ASSESSMENTS, TAXES, OR  
27 SPECIAL ASSESSMENTS AND TAXES DUE EITHER TO THE STATE OR ANY

1 COUNTY OR INCORPORATED TOWN OR CITY FOR WHICH THE TREASURER  
2 ISSUED A CERTIFICATE OF PURCHASE TO THE LAWFUL HOLDER.

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

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

8 **39-11.5-102. Application for public auction - contents - fee.**

9 (1) AT ANY TIME AT LEAST THREE YEARS FROM THE DATE OF THE SALE OF  
10 A TAX LIEN PURSUANT TO ARTICLE 11 OF THIS TITLE 39, A LAWFUL HOLDER  
11 MAY FILE AN APPLICATION FOR A PUBLIC AUCTION OF A CERTIFICATE OF  
12 OPTION FOR TREASURER'S DEED FOR THE PROPERTY SUBJECT TO THE TAX  
13 LIEN DESCRIBED IN THE CERTIFICATE OF PURCHASE HELD BY THE LAWFUL  
14 HOLDER. IN SO DOING, THE LAWFUL HOLDER SHALL FILE AN APPLICATION  
15 FOR PUBLIC AUCTION IN A FORM AND MANNER DETERMINED BY THE  
16 TREASURER AS FOLLOWS:

17 **APPLICATION FOR A PUBLIC AUCTION OF A**  
18 **CERTIFICATE OF OPTION FOR TREASURER'S DEED TO THE**  
19 **COUNTY TREASURER OF \_\_\_\_\_ COUNTY,**  
20 **COLORADO:**

21 The undersigned, as the holder of Treasurer's Tax Lien Sale  
22 Certificate of Purchase No. \_\_\_\_\_ issued pursuant to the  
23 tax lien sale held on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_, for  
24 the taxes and/or special assessments for the tax year  
25 \_\_\_\_\_ hereby request that you, as County Treasurer, give  
26 notice and take such proceedings as are required by  
27 39-11.5-102, C.R.S., so that the undersigned may begin the

1 process to obtain a Treasurer's Deed to the property  
2 described in said Treasurer's Tax Lien Sale Certificate,  
3 more particularly described as follows, to-wit:

4 **LEGAL DESCRIPTION:**

5 situated in the County of \_\_\_\_\_, State of  
6 Colorado.

7 **PROPERTY ADDRESS:** \_\_\_\_\_

8 **SCHEDULE NUMBER:** \_\_\_\_\_

9 **PARCEL NUMBER:** \_\_\_\_\_

10 **CURRENT ASSESSED OWNER:** \_\_\_\_\_

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

12 **THE AMOUNT OF THE OUTSTANDING**  
13 **INVESTMENT BALANCE OF THE TAX LIEN AS**  
14 **OF THE DATE OF THE FILING OF THE**  
15 **A P P L I C A T I O N F O R P U B L I C**  
16 **AUCTION:** \_\_\_\_\_

17 **LAWFUL HOLDER NAME:** \_\_\_\_\_

18 **ADDRESS OR PO BOX:** \_\_\_\_\_

19 **CITY/STATE/ZIP CODE:** \_\_\_\_\_

20 **COUNTY OF RESIDENCE:** \_\_\_\_\_

21 **LAWFUL HOLDER NAME:** \_\_\_\_\_

22 **LAWFUL HOLDER SIGNATURE:** \_\_\_\_\_

23 **DATE:** \_\_\_\_\_

24 (2) THE TREASURER MAY REQUIRE THE LAWFUL HOLDER TO MAKE  
25 A DEPOSIT IN AN AMOUNT DETERMINED BY THE TREASURER TO INCLUDE  
26 THE TREASURER'S FEE FOR RECORDING THE APPLICATION IN AN AMOUNT  
27 EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(I) PLUS

1 THE AMOUNT NECESSARY TO COVER THE ACTUAL AND REASONABLE COSTS  
2 TO THE TREASURER TO ADMINISTER THE PUBLIC AUCTION AND OTHERWISE  
3 ENSURE COMPLIANCE WITH THE REQUIREMENTS OF THIS ARTICLE 11.5.

4 **39-11.5-103. Review of application for public auction.** (1) NO  
5 LATER THAN FIVE BUSINESS DAYS FOLLOWING THE RECEIPT OF AN  
6 APPLICATION FOR PUBLIC AUCTION FILED BY A LAWFUL HOLDER PURSUANT  
7 TO SECTION 39-11.5-102, THE TREASURER SHALL REVIEW THE  
8 APPLICATION TO DETERMINE WHETHER IT COMPLIES WITH THE  
9 REQUIREMENTS OF THIS ARTICLE 11.5.

10 (2) IF THE TREASURER DETERMINES THAT THE APPLICATION FOR  
11 PUBLIC AUCTION COMPLIES WITH THE REQUIREMENTS OF THIS ARTICLE  
12 11.5, THE TREASURER SHALL RECORD THE APPLICATION FOR PUBLIC  
13 AUCTION AND THE ORIGINAL CERTIFICATE OF PURCHASE, IF NOT  
14 PREVIOUSLY RECORDED, WITH THE OFFICE OF THE COUNTY CLERK AND  
15 RECORDER NO LATER THAN TEN BUSINESS DAYS FOLLOWING THE RECEIPT  
16 OF THE APPLICATION.

17 **39-11.5-104. Notice of public auction.** (1) NO MORE THAN  
18 THIRTY CALENDAR DAYS AFTER RECORDING THE APPLICATION FOR PUBLIC  
19 AUCTION PURSUANT TO SECTION 39-11.5-103 (2), THE TREASURER SHALL  
20 MAIL A NOTICE TO THE PROPERTY ADDRESS SET FORTH IN THE  
21 APPLICATION FOR PUBLIC AUCTION.

22 (2) NO MORE THAN TWENTY CALENDAR DAYS AFTER EITHER  
23 RECEIVING THE RESULTS OF THE TITLE SEARCH OR COMPLETING A REVIEW  
24 OF RELEVANT COUNTY RECORDS OF THE COUNTY CLERK AND RECORDER  
25 CONCERNING THE PROPERTY, THE TREASURER SHALL CREATE A MAILING  
26 LIST, MAIL A KNOWN INTERESTED PARTY NOTICE TO THE PERSONS ON THE  
27 MAILING LIST, AND ADD THE FIRST AND LAST PUBLICATION DATES, IF NOT

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

3 [REDACTED]  
4 (3) NO MORE THAN SIXTY CALENDAR DAYS NOR LESS THAN  
5 FORTY-FIVE CALENDAR DAYS PRIOR TO THE PUBLIC AUCTION, THE  
6 TREASURER SHALL POST A KNOWN INTERESTED PARTY NOTICE ON THE  
7 PROPERTY.

8 (4) NO MORE THAN SIXTY CALENDAR DAYS NOR LESS THAN  
9 FORTY-FIVE CALENDAR DAYS PRIOR TO THE PUBLIC AUCTION, THE  
10 TREASURER SHALL PUBLISH THE KNOWN INTERESTED PARTY NOTICE AND  
11 ADD THE FIRST AND [REDACTED] LAST PUBLICATION DATES IF NOT ALREADY  
12 SPECIFIED IN THE KNOWN INTERESTED PARTY NOTICE, ON THE  
13 TREASURER'S OFFICE WEBSITE.

14 (5) NO LESS THAN TWENTY-EIGHT CALENDAR DAYS PRIOR TO THE  
15 PUBLIC AUCTION, THE TREASURER SHALL [REDACTED] POST THE KNOWN [REDACTED]  
16 INTERESTED PARTY NOTICE AND ADD THE FIRST AND LAST PUBLICATION  
17 DATES IF NOT ALREADY SPECIFIED IN THE KNOWN INTERESTED PARTY  
18 NOTICE, IN A CONSPICUOUS PLACE IN THE TREASURER'S OFFICE OR ON THE  
19 TREASURER'S OFFICE WEBSITE.

20 (6) NO LESS THAN THIRTY CALENDAR DAYS AFTER EITHER  
21 RECEIVING THE RESULTS OF THE TITLE SEARCH OR COMPLETING A REVIEW  
22 OF RELEVANT COUNTY RECORDS OF THE COUNTY CLERK AND RECORDER  
23 CONCERNING THE PROPERTY PURSUANT TO SECTION 39-11.5-104 (2), IF  
24 THE PROPERTY THAT IS THE SUBJECT OF THE PUBLIC AUCTION IS FIVE  
25 HUNDRED DOLLARS OR MORE, THE TREASURER SHALL COMMENCE  
26 PUBLICATION OF THE KNOWN INTERESTED PARTY NOTICE FOR THREE  
27 WEEKS, WHICH MEANS PUBLICATION ONCE EACH WEEK FOR THREE

1 SUCCESSIVE WEEKS IN A NEWSPAPER THAT IS PUBLISHED DAILY, WEEKLY,  
2 OR SEMIWEEKLY IN THE COUNTY. IF THERE IS NO SUCH NEWSPAPER, THEN  
3 THE TREASURER SHALL POST THE NOTICE CONSPICUOUSLY IN THE OFFICES  
4 OF THE COUNTY CLERK AND RECORDER, THE TREASURER, AND THE  
5 ASSESSOR AND IN AT LEAST TWO OTHER PUBLIC PLACES IN THE COUNTY  
6 SEAT.

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

11 **39-11.5-105. Date of public auction.** THE TREASURER SHALL  
12 HOLD THE PUBLIC AUCTION NO MORE THAN ONE HUNDRED TWENTY-FIVE  
13 CALENDAR DAYS NOR LESS THAN ONE HUNDRED TEN CALENDAR DAYS  
14 AFTER THE DATE OF THE FIRST PUBLICATION OF THE KNOWN INTERESTED  
15 PARTY NOTICE PUBLISHED BY THE TREASURER PURSUANT TO SECTION  
16 39-11.5-104 (1).

17 **39-11.5-106. Continuance of public auction - effect of**  
18 **bankruptcy - withdrawal of notice of public auction - redemption of**  
19 **tax lien prior to public auction. (1) Continuance.** NOTWITHSTANDING  
20 SECTION 39-11.5-105, FOR ANY REASON DEEMED BY THE TREASURER TO  
21 BE GOOD CAUSE OR UPON WRITTEN REQUEST BY THE LAWFUL HOLDER, AT  
22 ANY TIME BEFORE COMMENCEMENT OF THE PUBLIC AUCTION, THE  
23 TREASURER MAY CONTINUE THE PUBLIC AUCTION TO A LATER DATE BY  
24 MAKING, AT THE TIME AND PLACE DESIGNATED FOR THE PUBLIC AUCTION,  
25 AN ORAL ANNOUNCEMENT OF THE TIME AND PLACE OF SUCH  
26 CONTINUANCE, OR BY POSTING OR PROVIDING A NOTICE OF THE  
27 CONTINUANCE AT THE TIME AND PLACE DESIGNATED FOR THE PUBLIC

1 AUCTION, WHICH NOTICE MUST INCLUDE THE TIME AND PLACE TO WHICH  
2 THE PUBLIC AUCTION IS CONTINUED. EXCEPT AS PROVIDED IN SUBSECTION  
3 (2)(b)(I) OF THIS SECTION, A PUBLIC AUCTION THAT IS NOT HELD ON THE  
4 THEN-SCHEDULED DATE OF PUBLIC AUCTION AND IS NOT CONTINUED FROM  
5 THE THEN-SCHEDULED DATE OF PUBLIC AUCTION PURSUANT TO THIS  
6 SUBSECTION (1) IS DEEMED CONTINUED FOR A PERIOD OF ONE WEEK, AND  
7 FROM WEEK TO WEEK THEREAFTER, UNTIL THE PUBLIC AUCTION IS HELD OR  
8 OTHERWISE CONTINUED PURSUANT TO THIS SUBSECTION (1). A PUBLIC  
9 AUCTION SHALL NOT BE CONTINUED TO A DATE LATER THAN TWELVE  
10 MONTHS FROM THE ORIGINALLY DESIGNATED DATE IN THE NOTICE OF  
11 PUBLIC AUCTION, EXCEPT AS PROVIDED IN SUBSECTION (2) OF THIS  
12 SECTION.

13 (2) **Effect of bankruptcy proceedings.** (a) IF ALL PUBLICATIONS  
14 OF THE KNOWN INTERESTED PARTY NOTICE PRESCRIBED BY SECTION  
15 39-11.5-104 HAVE BEEN COMPLETED BEFORE A BANKRUPTCY PETITION  
16 HAS BEEN FILED THAT AUTOMATICALLY STAYS THE TREASURER FROM  
17 CONDUCTING THE PUBLIC AUCTION, THE TREASURER SHALL ANNOUNCE,  
18 POST, OR PROVIDE NOTICE OF THAT FACT ON THE THEN-SCHEDULED DATE  
19 OF PUBLIC AUCTION, TAKE NO ACTION AT THE THEN-SCHEDULED PUBLIC  
20 AUCTION, AND ALLOW THE PUBLIC AUCTION TO BE AUTOMATICALLY  
21 CONTINUED FROM WEEK TO WEEK IN ACCORDANCE WITH SUBSECTION (1)  
22 OF THIS SECTION UNLESS OTHERWISE REQUESTED IN WRITING PRIOR TO  
23 ANY SUCH DATE OF PUBLIC AUCTION BY THE LAWFUL HOLDER.

24 (b) (I) IF THE PUBLICATIONS OF THE KNOWN INTERESTED PARTY  
25 NOTICE PRESCRIBED BY SECTION 39-11.5-104 HAVE NOT BEEN STARTED OR  
26 IF ALL THE PUBLICATIONS HAVE NOT BEEN COMPLETED BEFORE THE DAY  
27 A BANKRUPTCY PETITION HAS BEEN FILED THAT AUTOMATICALLY STAYS



1 THE TREASURER FROM CONDUCTING THE PUBLIC AUCTION, THE TREASURER  
2 SHALL IMMEDIATELY CANCEL ANY REMAINING PUBLICATIONS OF THE  
3 KNOWN INTERESTED PARTY NOTICE AND, ON THE DATE SET FOR THE  
4 PUBLIC AUCTION, ANNOUNCE, POST, OR PROVIDE A NOTICE THAT THE  
5 PUBLIC AUCTION HAS BEEN ENJOINED OR HAS BEEN STAYED BY THE  
6 AUTOMATIC STAY PROVISIONS OF THE FEDERAL BANKRUPTCY CODE OF  
7 1978, 11 U.S.C. SEC. 101 ET SEQ., AS AMENDED. THE PUBLIC AUCTION  
8 SHALL NOT BE CONTINUED UNDER SUBSECTION (1) OF THIS SECTION.

9 (II) (A) UPON THE TERMINATION OF ANY INJUNCTION OR UPON THE  
10 ENTRY OF A BANKRUPTCY COURT ORDER DISMISSING THE BANKRUPTCY  
11 CASE, ABANDONING THE PROPERTY BEING AUCTIONED, CLOSING THE  
12 BANKRUPTCY CASE, OR GRANTING RELIEF FROM THE AUTOMATIC STAY  
13 PROVISIONS OF THE FEDERAL BANKRUPTCY CODE OF 1978, 11 U.S.C. SEC.  
14 101 ET SEQ., AS AMENDED, AND UPON RECEIPT OF A REQUEST FROM THE  
15 LAWFUL HOLDER TO RESTART THE AUCTION, THE TREASURER SHALL  
16 RERECORD THE APPLICATION FOR PUBLIC AUCTION AND PROCEED WITH ALL  
17 ADDITIONAL PUBLIC AUCTION PROCEDURES PROVIDED BY THIS ARTICLE  
18 11.5 AS THOUGH THE PUBLIC AUCTION HAD JUST BEEN COMMENCED.

19 (B) IF THE REQUEST IS NOT RECEIVED BY THE TREASURER WITHIN  
20 ONE YEAR FROM THE DATE OF THE TERMINATION OF ANY INJUNCTION OR  
21 THE ENTRY OF A BANKRUPTCY COURT ORDER DISMISSING THE  
22 BANKRUPTCY CASE, ABANDONING THE PROPERTY BEING AUCTIONED,  
23 CLOSING THE BANKRUPTCY CASE, OR GRANTING RELIEF FROM THE  
24 AUTOMATIC STAY, THE PUBLIC AUCTION SHALL BE WITHDRAWN  
25 ACCORDING TO SUBSECTION (3)(b) OF THIS SECTION.

26 (c) (I) IF A PUBLIC AUCTION IS HELD IN VIOLATION OF THE  
27 AUTOMATIC STAY PROVISIONS OF THE FEDERAL BANKRUPTCY CODE OF

1 1978, 11 U.S.C. SEC. 101 ET SEQ., AS AMENDED, AND AN ORDER IS  
2 SUBSEQUENTLY ENTERED BY A BANKRUPTCY COURT OF COMPETENT  
3 JURISDICTION DISMISSING THE BANKRUPTCY, ABANDONING THE PROPERTY  
4 BEING AUCTIONED, OR CLOSING THE BANKRUPTCY CASE, OR AN ORDER IS  
5 SUBSEQUENTLY ENTERED GRANTING RELIEF FROM THE AUTOMATIC STAY  
6 PROVIDED BY THE FEDERAL BANKRUPTCY CODE, THEN THE TAX LIEN BEING  
7 FORECLOSED IS DEEMED REINSTATED, AND THE TAX LIEN HAS THE SAME  
8 PRIORITY AS IF THE PUBLIC AUCTION HAD NOT OCCURRED. IMMEDIATELY  
9 UPON REINSTATEMENT, THE POWER OF PUBLIC AUCTION PROVIDED  
10 THEREIN, IF ANY, IS DEEMED REVIVED.

11 (II) IF THE TREASURER IS NOTIFIED OF THE TAX LIEN BEING  
12 REINSTATED PURSUANT TO THIS SUBSECTION (2)(c) BY THE ENTRY OF AN  
13 ORDER DISMISSING THE BANKRUPTCY CASE, ABANDONING THE PROPERTY  
14 BEING AUCTIONED, CLOSING THE BANKRUPTCY CASE, OR GRANTING RELIEF  
15 FROM THE AUTOMATIC STAY PROVIDED BY THE FEDERAL BANKRUPTCY  
16 CODE OF 1978, 11 U.S.C. SEC. 101 ET SEQ., AS AMENDED, NO LATER THAN  
17 FIFTY CALENDAR DAYS PRIOR TO THE LAST POSSIBLE PUBLIC AUCTION  
18 DATE PURSUANT TO SUBSECTIONS (1) AND (2)(e) OF THIS SECTION, THE  
19 TREASURER SHALL SET A NEW DATE OF PUBLIC AUCTION AT LEAST  
20 TWENTY-FOUR CALENDAR DAYS BUT NOT MORE THAN FORTY-NINE  
21 CALENDAR DAYS AFTER THE DATE ON WHICH THE TREASURER RECEIVES  
22 SUCH NOTICE. NO LATER THAN TEN BUSINESS DAYS AFTER RECEIVING  
23 SUCH NOTICE, THE TREASURER SHALL MAIL AN AMENDED KNOWN  
24 INTERESTED PARTY NOTICE CONTAINING THE DATE OF THE RESCHEDULED  
25 PUBLIC AUCTION TO EACH PERSON APPEARING ON THE MOST RECENT  
26 MAILING LIST. NO LATER THAN TWENTY CALENDAR DAYS AFTER  
27 RECEIVING SUCH NOTICE, BUT NO LESS THAN TEN CALENDAR DAYS PRIOR

1 TO THE NEW DATE OF PUBLIC AUCTION, THE TREASURER SHALL PUBLISH  
2 THE AMENDED KNOWN INTERESTED PARTY NOTICE, OMITTING THE COPIES  
3 OF THE STATUTES, ONE TIME ONLY IN A NEWSPAPER OF GENERAL  
4 CIRCULATION IN THE COUNTY WHERE THE PROPERTY IS LOCATED.

5 (III) IF THE LAWFUL HOLDER OF THE TAX LIEN REINSTATED  
6 PURSUANT TO THIS SUBSECTION (2)(c) DOES NOT NOTIFY THE TREASURER  
7 IN WRITING OF THE ENTRY OF AN ORDER DISMISSING THE BANKRUPTCY  
8 CASE, ABANDONING THE PROPERTY BEING AUCTIONED, CLOSING THE  
9 BANKRUPTCY CASE, OR GRANTING RELIEF FROM THE AUTOMATIC STAY  
10 PROVIDED BY THE FEDERAL BANKRUPTCY CODE OF 1978, 11 U.S.C. SEC.  
11 101 ET SEQ., AS AMENDED, WITHIN THE TIME ALLOWED UNDER SUBSECTION  
12 (2)(c)(II) OF THIS SECTION, THE TREASURER SHALL ADMINISTRATIVELY  
13 WITHDRAW THE PUBLIC AUCTION PURSUANT TO SUBSECTION (3)(b) OF THIS  
14 SECTION UPON RECEIPT OF THE ORDER DISMISSING THE BANKRUPTCY CASE,  
15 ABANDONING THE PROPERTY BEING AUCTIONED, CLOSING THE  
16 BANKRUPTCY CASE, OR GRANTING RELIEF FROM THE AUTOMATIC STAY  
17 PROVIDED BY THE FEDERAL BANKRUPTCY CODE OF 1978, 11 U.S.C. SEC.  
18 101 ET SEQ., AS AMENDED.

19 (IV) ALL FEES AND COSTS OF PROVIDING AND PUBLISHING THE  
20 AMENDED KNOWN INTERESTED PARTY NOTICE AND PUBLICATION ARE PART  
21 OF THE PUBLIC AUCTION COSTS.

22 (d) IF A PUBLIC AUCTION IS SET ASIDE BY COURT ORDER, UNLESS  
23 THE COURT ORDER SPECIFIES OTHERWISE, THE FOLLOWING PROCEDURES  
24 APPLY:

25 (I) UPON RECEIPT OF THE COURT ORDER, THE TREASURER'S FEE IN  
26 AN AMOUNT EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104  
27 (1)(b)(XI), AND THE COSTS OF RECORDING THE COURT ORDER, THE

1       TREASURER SHALL ATTACH TO THE ORDER A COPY OF THE CERTIFICATE OF  
2       OPTION FOR TREASURER'S DEED, ANY ASSIGNMENTS THEREOF, AND, IF  
3       APPLICABLE, THE TREASURER'S DEED, EACH MARKED "NULL AND VOID",  
4       AND RECORD THE ORDER TOGETHER WITH THESE DOCUMENTS.

5               (II) UPON RECORDATION OF THE COURT ORDER, THE CERTIFICATE  
6       OF OPTION FOR TREASURER'S DEED IS DEEMED CANCELED AS IF THE PUBLIC  
7       AUCTION HAD NOT OCCURRED, AND THE TAX LIEN IS DEEMED FULLY  
8       REINSTATED WITH THE SAME LIEN PRIORITY AS IF THE PUBLIC AUCTION  
9       HAD NOT OCCURRED.

10              (III) WITHIN TEN CALENDAR DAYS AFTER RECEIPT OF ALL  
11       DOCUMENTS, FEES, AND COSTS SPECIFIED IN THIS SUBSECTION (2)(d), THE  
12       TREASURER SHALL MAIL A COPY OF THE COURT ORDER TO EACH PERSON  
13       ENTITLED TO RECEIVE THE KNOWN INTEREST PARTY NOTICE PURSUANT TO  
14       SECTION 39-11.5-104.

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

25              (B) NO LATER THAN TEN CALENDAR DAYS AFTER RECEIVING  
26       WRITTEN NOTICE PURSUANT TO SUBSECTION (2)(d)(IV)(A) OF THIS  
27       SECTION TO SCHEDULE A NEW DATE OF PUBLIC AUCTION, THE TREASURER

1 SHALL MAIL A KNOWN INTERESTED PARTY NOTICE SETTING FORTH THE  
2 RESCHEDULED DATE OF PUBLIC AUCTION TO EACH PERSON ENTITLED TO  
3 RECEIVE THE KNOWN INTERESTED PARTY NOTICE PURSUANT TO SECTION  
4 39-11.5-104.

5 (C) NO LATER THAN TWENTY CALENDAR DAYS AFTER RECEIVING  
6 WRITTEN NOTICE PURSUANT TO SUBSECTION (2)(d)(IV)(A) OF THIS  
7 SECTION TO SCHEDULE A NEW DATE OF PUBLIC AUCTION, BUT NO LESS  
8 THAN TEN CALENDAR DAYS PRIOR TO THE NEW DATE OF PUBLIC AUCTION,  
9 THE TREASURER SHALL PUBLISH THE KNOWN INTERESTED PARTY NOTICE  
10 ONE TIME ONLY. THE PUBLICATION MUST BE IN THE FORMAT SPECIFIED FOR  
11 PUBLICATION BY SECTION 39-11.5-104 (4).

12 (D) ALL FEES AND COSTS OF THE TREASURER FOR ACTIONS  
13 PERFORMED PURSUANT TO THIS SECTION AND THE COST OF RECORDING THE  
14 COURT ORDER AND DOCUMENTS INCORPORATED INTO THE COURT ORDER  
15 BY ATTACHMENT ARE PART OF THE PUBLIC AUCTION COSTS.

16 (E) AFTER A PUBLIC AUCTION HAS BEEN SET ASIDE AND  
17 SUBSEQUENTLY RESCHEDULED PURSUANT TO THIS SUBSECTION (2)(d)(IV),  
18 THE PUBLIC AUCTION MAY BE CONTINUED IN ACCORDANCE WITH  
19 SUBSECTIONS (1) AND (2)(e) OF THIS SECTION.

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

24 (e) THE PERIODS FOR WHICH A PUBLIC AUCTION MAY BE  
25 CONTINUED UNDER THIS SUBSECTION (2) ARE IN ADDITION TO THE  
26 TWELVE-MONTH PERIOD OF CONTINUANCE PROVIDED BY SUBSECTION (1)  
27 OF THIS SECTION.

1           (3) **Withdrawal.** (a) IF THE LAWFUL HOLDER FILES WITH THE  
2           TREASURER, PRIOR TO PUBLIC AUCTION, A WRITTEN WITHDRAWAL OF THE  
3           APPLICATION FOR PUBLIC AUCTION, THE PUBLIC AUCTION IS TERMINATED.  
4           THE TREASURER SHALL RECORD THE WITHDRAWAL WITH THE OFFICE OF  
5           THE CLERK AND RECORDER AND COLLECT ALL FEES AND COSTS OWED AND  
6           INCURRED, INCLUDING A WITHDRAWAL FEE IN AN AMOUNT EQUAL TO THE  
7           AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(V). THE AMOUNT DUE  
8           ACCRUES INTEREST AT THE RATE PROVIDED BY LAW. UNTIL ALL AMOUNTS  
9           DUE AND OWING ARE PAID, THE TREASURER IS ENTITLED TO HOLD ALL  
10          DOCUMENTATION IN THE TREASURER'S POSSESSION AND TO WITHHOLD ALL  
11          OTHER SERVICES REQUESTED BY THE LAWFUL HOLDER WITH RESPECT TO  
12          THE TAX LIEN.

13          (b) IF THERE IS NO PUBLIC AUCTION AND IF A WITHDRAWAL IS NOT  
14          FILED WITHIN FORTY-FIVE CALENDAR DAYS AFTER THE LAST DATE OF  
15          PUBLIC AUCTION PERMITTED BY LAW, THE TREASURER MAY TRANSMIT, BY  
16          MAIL OR ELECTRONIC TRANSMISSION TO THE LAWFUL HOLDER, A NOTICE  
17          THAT A WITHDRAWAL OF THE APPLICATION FOR PUBLIC AUCTION MAY BE  
18          RECORDED BY THE TREASURER UNLESS A RESPONSE REQUESTING THAT  
19          SUCH WITHDRAWAL BE DELAYED FOR NINETY CALENDAR DAYS IS  
20          RECEIVED BY THE TREASURER WITHIN THIRTY CALENDAR DAYS AFTER THE  
21          DATE THAT THE TREASURER'S NOTICE IS TRANSMITTED. IF SUCH A  
22          RESPONSE IS RECEIVED BY THE TREASURER AND THERE IS NO PUBLIC  
23          AUCTION NOR IS A WITHDRAWAL FILED WITHIN THE NINETY-DAY DELAY  
24          PERIOD, THE TREASURER MAY RECORD A WITHDRAWAL OF THE  
25          APPLICATION FOR PUBLIC AUCTION. IF NO SUCH RESPONSE IS RECEIVED BY  
26          THE TREASURER WITHIN THIRTY CALENDAR DAYS AFTER THE NOTICE IS  
27          TRANSMITTED, THE TREASURER MAY RECORD A WITHDRAWAL OF THE

1 APPLICATION FOR PUBLIC AUCTION AT ANY TIME AFTER THE EXPIRATION  
2 OF THE THIRTY-DAY NOTICE PERIOD. THE TREASURER SHALL CAUSE THE  
3 APPLICATION FOR PUBLIC AUCTION TO BE RECORDED IN THE OFFICE OF THE  
4 COUNTY CLERK AND RECORDER. ALL UNPAID FEES AND COSTS OWED AND  
5 INCURRED BY THE TREASURER, AS WELL AS A WITHDRAWAL FEE IN AN  
6 AMOUNT EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104  
7 (1)(b)(VI), SHALL BE PAID BY THE LAWFUL HOLDER. THE AMOUNT DUE  
8 ACCRUES INTEREST AT THE RATE PROVIDED BY LAW. UNTIL ALL AMOUNTS  
9 DUE AND OWING ARE PAID, THE TREASURER IS ENTITLED TO HOLD ALL  
10 DOCUMENTATION IN THE TREASURER'S POSSESSION AND TO WITHHOLD ALL  
11 OTHER SERVICES REQUESTED BY THE LAWFUL HOLDER WITH RESPECT TO  
12 THE TAX LIEN.

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

- 15
- 16 (a) CANCEL THE PUBLIC AUCTION;
  - 17 (b) RECORD A CERTIFICATE OF REDEMPTION;
  - 18 (c) PROVIDE NOTICE OF THE CANCELLATION AND REDEMPTION;
- 19 AND
- 20 (d) COLLECT ANY FEES OR COSTS AT THE TIME OF THE REDEMPTION  
21 IN ACCORDANCE WITH THIS ARTICLE 11.5.

22 **39-11.5-107. Location of public auction - electronic devices -**  
23 **definition.** (1) THE TREASURER SHALL CONDUCT THE PUBLIC AUCTION IN  
24 ANY BUILDING TEMPORARILY OR PERMANENTLY USED AS A COURTHOUSE,  
25 IN ANY BUILDING WHERE THE OFFICE OF THE TREASURER IS LOCATED, OR  
26 BY MEANS OF THE INTERNET OR OTHER ELECTRONIC MEDIUM.

27 (2) THE COUNTY AND ITS EMPLOYEES ACTING IN THEIR OFFICIAL

1 CAPACITY IN PREPARING, CONDUCTING, AND EXECUTING A PUBLIC  
2 AUCTION PURSUANT TO THIS ARTICLE 11.5 ARE NOT LIABLE FOR THE  
3 FAILURE OF A DEVICE THAT PREVENTS A PERSON FROM PARTICIPATING IN  
4 A PUBLIC AUCTION. AS USED IN THIS SUBSECTION (2), "DEVICE" INCLUDES,  
5 BUT IS NOT LIMITED TO, COMPUTER HARDWARE, A COMPUTER NETWORK,  
6 A COMPUTER SOFTWARE APPLICATION, AND AN INTERNET WEBSITE.

7 **39-11.5-108. Conduct of public auction - conduct of treasurer**  
8 **- bidding rules - method of payment.** (1) TO CONDUCT THE PUBLIC  
9 AUCTION IN AN EFFICIENT AND EQUITABLE MANNER, THE TREASURER IS  
10 GRANTED BROAD POWERS TO SET THE BIDDING RULES GOVERNING THE  
11 PUBLIC AUCTION. SUCH POWERS INCLUDE:

12 (a) RECOGNIZING BUYERS IN NUMERICAL SEQUENCE, IN ROTATION,  
13 OR IN THE ORDER IN WHICH BIDS ARE MADE;

14 (b) DETERMINING THE ORDER IN WHICH THE PUBLIC AUCTION IS  
15 CONDUCTED; AND

16 (c) SETTING MINIMUM BID INCREASES.

17 (2) (a) THE TREASURER SHALL ANNOUNCE BIDDING RULES AT THE  
18 BEGINNING OF THE PUBLIC AUCTION. THE BIDDING RULES APPLY TO ALL  
19 BIDDERS THROUGHOUT THE PUBLIC AUCTION.

20 (b) IF THE PUBLIC AUCTION IS CONDUCTED BY MEANS OF THE  
21 INTERNET OR OTHER ELECTRONIC MEDIUM, THE TREASURER SHALL POST  
22 THE INTERNET BIDDING RULES ON THE ELECTRONIC MEDIUM AT LEAST  
23 FOURTEEN CALENDAR DAYS BEFORE THE DATE OF SALE. THE BIDDING  
24 RULES APPLY TO ALL BIDDERS THROUGHOUT THE PUBLIC AUCTION.

25 (3) NOTWITHSTANDING SUBSECTION (1) OF THIS SECTION, THE  
26 TREASURER SHALL:

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



1 VALUE OF THE AMOUNT OWED TO THE LAWFUL HOLDER AND THE FEES AND  
2 COSTS INCURRED BY THE TREASURER IN COMPLYING WITH THIS ARTICLE  
3 11.5; AND

4 (b) NOT ACCEPT BIDS MADE BY A COUNTY OFFICIAL OR A COUNTY  
5 EMPLOYEE ACTING IN THEIR INDIVIDUAL CAPACITY OR BY AN IMMEDIATE  
6 FAMILY MEMBER OF A COUNTY OFFICIAL OR A COUNTY EMPLOYEE.

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

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

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

1 (c) THE TREASURER SHALL ONLY REDEEM THE PROPERTY TO A  
2 LAWFUL HOLDER. THE TREASURER MAY ISSUE OVERBID FUNDS TO LIENORS  
3 WHO COMPLY WITH THE REQUIREMENTS OF THIS ARTICLE 11.5, BUT SHALL  
4 NOT REDEEM THE PROPERTY TO THOSE LIENORS.

5 (2) (a) THE TREASURER SHALL POST THE FOLLOWING STATEMENT  
6 ON THE TREASURER'S OFFICE WEBSITE:

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

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

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

1           (3) (a) THE TREASURER SHALL HOLD ANY UNCLAIMED REMAINING  
2           OVERBID FROM THE PUBLIC AUCTION IN ESCROW FOR SIX MONTHS FROM  
3           THE DATE OF THE PUBLIC AUCTION. THE TREASURER IS ANSWERABLE FOR  
4           THESE FUNDS WITHOUT INTEREST AT ANY TIME WITHIN SIX MONTHS AFTER  
5           THE PUBLIC AUCTION TO ANY PERSON LEGALLY ENTITLED TO THE FUNDS.  
6           THE TREASURER SHALL PAY ANY INTEREST EARNED ON THE ESCROWED  
7           FUNDS TO THE COUNTY AT LEAST ANNUALLY.

8           ■ ■  
9           (b) UNCLAIMED REMAINING OVERBIDS THAT ARE NOT CLAIMED  
10          WITHIN SIX MONTHS FROM THE DATE OF THE SALE ARE UNCLAIMED  
11          PROPERTY FOR PURPOSES OF THE "REVISED UNIFORM UNCLAIMED  
12          PROPERTY ACT", ARTICLE 13 OF TITLE 38. THE TREASURER SHALL  
13          TRANSFER THESE UNCLAIMED REMAINING OVERBIDS TO THE  
14          ADMINISTRATOR IN ACCORDANCE WITH ARTICLE 13 OF TITLE 38.

15          (c) AFTER THE TREASURER TRANSFERS THE UNCLAIMED  
16          REMAINING OVERBIDS TO THE ADMINISTRATOR OR TO THE GENERAL FUND  
17          OF THE COUNTY, THE TREASURER IS DISCHARGED FROM ANY FURTHER  
18          LIABILITY OR RESPONSIBILITY FOR THE MONEY.

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

26           (2) IN A PUBLIC AUCTION CONDUCTED BY MEANS OF THE INTERNET  
27          OR OTHER ELECTRONIC MEDIUM, IF A PERSON BIDDING FAILS TO PAY THE

1 AMOUNT DUE AT THE TIME OF SALE, OR WITHIN THE TIME PERIOD ALLOWED  
2 BY THE TREASURER, THE TREASURER SHALL AWARD THE CERTIFICATE OF  
3 OPTION FOR TREASURER'S DEED TO THE NEXT HIGHEST BIDDER FROM THE  
4 PUBLIC AUCTION WHO TIMELY PAYS THE AMOUNT DUE FROM BIDDING TO  
5 THE TREASURER.

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

9 **39-11.5-111. Redemption of the certificate of purchase by a**  
10 **lawful holder - procedure. (1) Requirements for redemption. A**  
11 **LAWFUL HOLDER IS ENTITLED TO REDEEM THE CERTIFICATE OF PURCHASE**  
12 **IF THE FOLLOWING REQUIREMENTS ARE MET TO THE SATISFACTION OF THE**  
13 **TREASURER:**

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

17 (b) THE LAWFUL HOLDER HAS ATTACHED TO THE NOTICE OF  
18 INTENT TO REDEEM THE ORIGINAL CERTIFICATE OF PURCHASE AND ANY  
19 ASSIGNMENT OF THE CERTIFICATE OF PURCHASE TO THE LAWFUL HOLDER,  
20 OR CERTIFIED COPIES THEREOF. IF THE ORIGINAL CERTIFICATE OF  
21 PURCHASE IS DELIVERED TO THE TREASURER, THE TREASURER SHALL  
22 RETURN THE CERTIFICATE OF PURCHASE TO THE LAWFUL HOLDER AND  
23 RETAIN A COPY.

24 (c) THE LAWFUL HOLDER HAS ATTACHED TO THE NOTICE OF INTENT  
25 TO REDEEM A SIGNED AND PROPERLY ACKNOWLEDGED STATEMENT OF THE  
26 LAWFUL HOLDER SETTING FORTH THE AMOUNT REQUIRED TO REDEEM THE  
27 CERTIFICATE OF PURCHASE, INCLUDING PER DIEM INTEREST, THROUGH THE

1 END OF THE NINETEENTH BUSINESS DAY AFTER THE PUBLIC AUCTION WITH  
2 THE SAME SPECIFICITY AND ITEMIZATION AS REQUIRED IN SECTION  
3 38-38-106.

4 (2) **Request for redemption amount.** AT THE END OF THE PERIOD  
5 IN WHICH A LAWFUL HOLDER MAY FILE AN INTENT TO REDEEM PURSUANT  
6 TO THIS ARTICLE 11.5, IF A NOTICE OF INTENT TO REDEEM IS FILED BY A  
7 LAWFUL HOLDER ENTITLED TO REDEEM UNDER THIS SECTION, THE  
8 TREASURER SHALL TRANSMIT BY MAIL, FACSIMILE, OR OTHER ELECTRONIC  
9 MEANS TO THE PURCHASER A WRITTEN REQUEST FOR A WRITTEN OR  
10 ELECTRONIC STATEMENT OF ALL SUMS NECESSARY TO REDEEM.

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

23 (b) IF THE PURCHASER FAILS TO SUBMIT THE STATEMENT  
24 DESCRIBED IN SUBSECTION (3)(a) OF THIS SECTION TO THE TREASURER  
25 WITHIN THIRTEEN BUSINESS DAYS AFTER THE SALE, THE TREASURER MAY  
26 CALCULATE THE AMOUNT NECESSARY TO REDEEM BY ADDING TO THE  
27 SUCCESSFUL BID THE ACCRUED INTEREST FROM THE SALE THROUGH THE

1 REDEMPTION DATE. THE ACCRUED INTEREST IS CALCULATED BY  
2 MULTIPLYING THE AMOUNT OF THE BID BY THE REGULAR RATE OF ANNUAL  
3 INTEREST SPECIFIED IN THE UNDERLING TAX LIEN, DIVIDED BY THREE  
4 HUNDRED SIXTY-FIVE AND THEN MULTIPLIED BY THE NUMBER OF DAYS  
5 FROM THE DATE OF SALE THROUGH THE REDEMPTION DATE.

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

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

24 ■  
25 (b) IF THE STATEMENT DESCRIBED IN SUBSECTION (1)(c) OF THIS  
26 SECTION SO STATES, OR UPON OTHER WRITTEN AUTHORIZATION FROM THE  
27 PURCHASER OR THE THEN-CURRENT LAWFUL HOLDER OF THE CERTIFICATE

1 OF REDEMPTION, THE TREASURER MAY ACCEPT AS A FULL REDEMPTION AN  
2 AMOUNT LESS THAN THE AMOUNT SPECIFIED IN SUBSECTION (3)(a) OF THIS  
3 SECTION. ANY REDEMPTION UNDER THIS SECTION CONSTITUTES A FULL  
4 REDEMPTION AND IS DEEMED TO BE PAYMENT OF ALL SUMS TO WHICH THE  
5 LAWFUL HOLDER IS ENTITLED.

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

10 (6) **Redemption proceeds.** UPON THE EXPIRATION OF THE  
11 REDEMPTION PERIOD UNDER THIS SECTION, THE TREASURER SHALL  
12 DISBURSE ALL REDEMPTION PROCEEDS TO THE PERSONS ENTITLED TO  
13 RECEIVE THEM.

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

1 SUBMIT A REVISED OR CORRECTED CERTIFICATE.

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

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

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

23 **39-11.5-112. Certificate of redemption - issuance.** (1) NO  
24 SOONER THAN FIFTEEN BUSINESS DAYS FOLLOWING A PUBLIC AUCTION BUT  
25 NO LATER THAN FIVE BUSINESS DAYS FOLLOWING A TREASURER'S RECEIPT  
26 OF REDEMPTION MONEY PAID UNDER SECTION 39-11.5-111, THE  
27 TREASURER SHALL EXECUTE AND RECORD IN EACH COUNTY WHERE THE



1 PROPERTY OR A PORTION THEREOF IS LOCATED A CERTIFICATE OF  
2 REDEMPTION CONTAINING:

- 3 (a) THE NAME OF THE LAWFUL HOLDER;
- 4 (b) THE NAME AND ADDRESS OF THE PERSON REDEEMING;
- 5 (c) THE REDEMPTION AMOUNT PAID;
- 6 (d) THE DATE OF SALE;
- 7 (e) THE DESCRIPTION OF THE PROPERTY REDEEMED; AND
- 8 (f) THE TREASURER'S SALE NUMBER.

9 (2) THE TREASURER SHALL RETAIN THE RECORDED CERTIFICATE OF  
10 REDEMPTION IN THE TREASURER'S RECORDS.

11 (3) THE FAILURE OF THE TREASURER TO COMPLY WITH THE  
12 PROVISIONS OF THIS SECTION DOES NOT AFFECT THE VALIDITY OF THE SALE  
13 OR THE RIGHTS OF THE GRANTEE OF THE CONFIRMATION DEED.

14 **39-11.5-113. Payment of overbid amount by a lienor -**  
15 **procedure. (1) Requirements for payment of overbid amount.** A  
16 LIENOR IS ENTITLED TO RECEIVE PAYMENT OF A PORTION OF THE OVERBID  
17 AMOUNT, IF THE FOLLOWING REQUIREMENTS ARE MET TO THE  
18 SATISFACTION OF THE TREASURER:

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

22 (b) THE LIEN IS A JUNIOR LIEN;


23 (c) THE LIENOR'S LIEN APPEARS BY INSTRUMENTS THAT WERE  
24 DULY RECORDED IN THE OFFICE OF THE CLERK AND RECORDER OF THE  
25 COUNTY PRIOR TO THE TREASURER RECORDING THE APPLICATION FOR  
26 PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-103. IF, PRIOR TO THE  
27 DATE AND TIME OF THE TREASURER'S RECORDING OF THE APPLICATION FOR

1 PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-103 (2), A LIEN WAS  
2 RECORDED IN AN INCORRECT COUNTY, THE LIENOR'S RIGHTS UNDER THIS  
3 SECTION ARE VALID ONLY IF THE LIEN IS RERECORDED IN THE CORRECT  
4 COUNTY AT LEAST FIFTEEN CALENDAR DAYS PRIOR TO THE PUBLIC  
5 AUCTION.

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

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

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

26   
27 (2) **Overbid payment proceeds.** UPON THE EXPIRATION OF THE

1     OVERBID AMOUNT PAYMENT PERIOD UNDER THIS SECTION, THE TREASURER  
2     SHALL DISBURSE ALL OVERBID AMOUNT PAYMENT PROCEEDS TO THE  
3     PERSONS ENTITLED TO RECEIVE THEM.

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

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

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

1 THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(IV) FOR EACH  
2 SUCH CERTIFICATE.

3 (2) THE CERTIFICATE OF OPTION FOR TREASURER'S DEED IS  
4 ASSIGNABLE BY ENDORSEMENT, AND AN ASSIGNMENT THEREOF, WHEN  
5 ENTERED UPON THE RECORD OF SALES IN THE OFFICES OF THE COUNTY  
6 CLERK AND RECORDER AND THE TREASURER, VESTS IN THE ASSIGNEE OR  
7 THE ASSIGNEE'S LEGAL REPRESENTATIVE ALL THE RIGHT AND TITLE OF THE  
8 PURCHASER.

9 (3) UPON THE ISSUANCE OF A CERTIFICATE OF OPTION, IF THE  
10 LAWFUL HOLDER HAS NOT REDEEMED PURSUANT TO SECTION 39-11.5-111,  
11 THE TREASURER SHALL DISBURSE THE REMAINING PROCEEDS THAT THE  
12 LAWFUL HOLDER IS ENTITLED TO FROM THE PUBLIC ACTION TO LAWFUL  
13 HOLDER TO RECEIVE THEM.

14 **39-11.5-116. Presentation of certificate of option for**  
15 **treasurer's deed for deed - fee - purchase by a local government.**

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

20 (a) THE PURCHASER OR LAWFUL HOLDER OF A CERTIFICATE OF  
21 OPTION FOR TREASURER'S DEED ISSUED PURSUANT TO SECTION  
22 39-11.5-115; OR

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

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

27 (a) EACH DEED MADE AND ACKNOWLEDGED BY THE TREASURER

1 PURSUANT TO THIS SECTION; AND

2 (b) EACH DEED ACKNOWLEDGED BY THE TREASURER PURSUANT TO  
3 THIS SECTION.

4 (3) (a) IF A CERTIFICATE OF OPTION FOR TREASURER'S DEED IS LOST  
5 OR WRONGFULLY WITHHELD FROM THE RIGHTFUL OWNER AND THE  
6 PROPERTY HAS NOT BEEN REDEEMED, A CLAIMANT MAY FILE A CLAIM WITH  
7 THE TREASURER.

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

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

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

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

26 (II) ANY INTEREST AND COSTS THAT ACCRUED ON THE AMOUNT  
27 PAID AT THE PUBLIC AUCTION BY THE COUNTY, CITY, TOWN, OR CITY AND

1 COUNTY; AND

2 (III) ANY FEE AMOUNT DETERMINED BY THE BOARD OF COUNTY  
3 COMMISSIONERS OR OTHER BOARD AUTHORIZED TO PERFORM THE DUTIES  
4 OF A BOARD OF COUNTY COMMISSIONERS.

5 **39-11.5-117. Fees and costs.** ALL FEES AND COSTS INCURRED  
6 PURSUANT TO THIS ARTICLE 11.5 ARE CHARGEABLE AS ADDITIONAL  
7 AMOUNTS OWING UNDER THE TAX LIEN. THE TREASURER SHALL  
8 COLLECT FROM THE LAWFUL HOLDER, PRIOR TO HOLDING THE PUBLIC  
9 AUCTION.

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

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

27 **SECTION 6. Effective date.** This act takes effect July 1, 2024.

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