

# COUNTY OF CLEAR CREEK

*Carol Lee*

*Treasurer and Public Trustee*

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## Certification of Delinquent Charges and Assessments

**Effective August 1, 2022**, delinquent charges and assessments certified to the Treasurer of Clear Creek County (Treasurer) will be collected in the same manner as property taxes, pursuant to §§31-20-105, 31-20-106, and 32-1-1101, Colorado Revised Statutes.

- The Treasurer will accept certification from **November 21, 2022 through December 09, 2022** (Submission Deadline) for inclusion on the tax roll for collections for the following year.
- All the laws of the State of Colorado for the assessment and collection of general taxes shall apply, including due dates and payment options
  - In full – April 30, or 1<sup>st</sup> half – February 28<sup>th</sup>, 2<sup>nd</sup> half – June 15
- **Statutory penalties will be added to each account certified and are not waivable or refundable based upon the detail .**
  - **Municipalities** - 10% fee due C.R.S. §31-20-106
  - **Special Districts** - 30% fee due C.R.S. §32-1-1101
- **Certification must include the following information:**
  - Reference to the Ordinance authorizing certification to the Treasurer
  - Treasurer Account Number & Assessor Parcel #
  - Assessed Owner
  - Legal description & Property address
  - Last known mailing address
  - **Type of Delinquent amount certified**
  - Period of Delinquency
- **Please submit to Treasurer's** office during the time frame noted above for review and verification **before** recording.
- **We will not accept liens against mobile homes only.** You may only place the lien on the land on which the mobile sits. **You will be required to notify the land owner.**
- Incomplete certifications or those containing errors will be rejected.
- **Requests for changes or released withdrawals** must be submitted in writing and must be received by the Treasurer **before December 16, 2022** and should include the following:
  - Treasurer Account Number AND Assessor Parcel Number
  - Description of change or reason for withdrawal
  - Copy of Recorded Release of Lien **ref: original lien book/page #**, signed by the proper authority
- **After the Submission Deadline, the full payment including the statutory penalty must be paid to the Treasurer. The Authority or District should not accept payments toward the certified amount.**
- **Please be certain this is the Town's or Special District's wish to collect the Special Assessment in the same manner as property taxes. There will be no refund of the statutory penalty associated with your collections!!**
- **Customers should be referred to the Treasurer.**
- A 1% Treasurer's collection fee will be assessed pursuant to C.R.S. § 30-1-102 (1)(c) whether or not the lien is collected by taxes or tax lien sale.
- An authorized signature is required on the County Treasurer's listing of certified liens confirming the properties that will have a lien placed on them.
- If the lien is not paid with taxes, it will be offered for sale at the annual Tax Lien Sale.
- If a tax lien is sold at that time, the entity will receive payment and are asked to timely release their lien(s).