

# County-Held Certificates

## Creating County-Held Certificates

Investors purchase nearly all the tax liens during each sale; however, there are some that are "struck off" (or sold) to the county. These "county-held" certificates tend to be on un-buildable strips or parcels of land of minimal value. These liens are available to anyone, other than county employees or their families, who may wish to purchase them.

## Researching County-Held Certificates

Purchasing tax lien certificates is a "buyer beware" proposition. We strongly suggest you conduct due diligence in researching a certificate before purchasing. Care should be taken when evaluating these liens. For example, the two-acre lot in Evergreen that appears to be a bargain, may actually be a parcel three-feet wide and five miles long, running along the side of a road.

You may download the PIN and certificate amounts, as described in the [County-Held Certificates \(PDF\)](#)\*. The PIN is a nine digit number starting with 300xxxxxx. You will need to research legal descriptions using the records available through the [Jefferson County Assessor's Office](#); [view maps at Jefferson County Map](#). You may also want to visit the property before making a decision.

\*The County-Held Certificates List is updated occasionally; it doesn't change often.

## Purchasing County-Held Certificates

To purchase a county-held certificate, you must pay the county the value of the certificate, plus a \$4 assignment fee. You will also need to provide the exact name you wish to appear on the certificate, your Social Security number and correct mailing information. The treasurer's office will then submit a resolution to the county commissioners requesting approval of the assignment (or purchase).

## Treasurer's Deeds

Certificates are eligible for a Treasurer's deed application after the lien remains unpaid for three years from the date of the original sale. There is a \$500 deed application fee, and the process takes approximately six to eight months.

## Important State Statutes

### **39-11-120. Presentation of certificates for deed**

(4) Whenever any tax lien on any lot or parcel of land, interest therein, or improvement thereon is bid in by or for the county, city, town, or city and county at any tax sale, and a certificate of purchase is made to such county, city, town, or city and county therefor, the treasurer of such

county, city, town, or city and county may sell, assign, and deliver any such certificate to any person who desires to purchase the same upon payment to the treasurer of the amount for which said tax lien was bid in by the county, city, town, or city and county with interest and costs accrued thereon from the date of sale, together with a fee for making such assignment, as provided in section 30-1-102, C.R.S.,...

### **39-11-128. Condition precedent to deed - notice**

- (a) The treasurer shall serve or cause to be served, by personal service or by either registered or certified mail, a notice of such purchase on every person in actual possession or occupancy of such land, lot, or claim, and also on the person in whose name the same was taxed or specially assessed if, upon diligent inquiry, such person can be found in the county or if his residence outside the county is known, and upon all persons having an interest or title of record in or to the same if,...

### **39-12-103. Redemption made - interest**

(1) Real property for which a tax lien was sold under the provisions of article 11 of this title as a result of delinquent taxes may be redeemed by the owner thereof or his agent, assignee, or attorney, or by any person having a legal or equitable claim therein, or by a holder of a tax sale certificate; except that such holder may redeem such real property from any sale of a tax lien thereof made subsequent to the time of the issuance of the tax sale certificate upon which he is relying, and the amount paid for the redemption of the subsequent certificate of purchase shall be endorsed as subsequent taxes paid on the certificate upon which he is relying.

### **39-11-136. Treasurer to execute deed - effect**

(3) Execution of a deed pursuant to this section shall not affect the existence of any public or private roads, rights-of-way, conservation easements, other easements, or equitable servitudes that run with land and have both benefits and burdens, all as claimed or existing prior to the execution of such deed.