

COUNTY OF CLEAR CREEK

Carol Lee

Treasurer and Public Trustee

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Certification of Delinquent Charges and Assessments

Effective August 1, 2025, 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 C.R.S. §§ 31-20-105, 31-20-106, and 32-1-1101.

- The Treasurer will accept certifications from **November 20, 2025, through December 15, 2025** (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 the same manner as property taxes.
 - In full – April 30, or 1st half – February 28th, 2nd half – June 15
- **Statutory penalties will be added to each account certified and are not waivable or refundable.**
 - **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
 - Copy of **Recorded Lien**

Beginning with the 2025 Special Assessments (SPA), the Treasurer's office will NOT be reviewing unrecorded liens. It is the responsibility of the District or Town office submitting the SPA to have reviewed and recorded the legal description correctly per the Assessor's records.

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. Please refer to C.R.S. 32-11-1101(e).

- **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 and **Unrecorded** 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 15, 2025**, 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.**
- **Your customers should be referred to the Treasurer after January 02 each year.**
- 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.