## BOARD OF COUNTY COMMISSIONERS HINSDALE COUNTY, COLORADO

## RESOLUTION NO. 8

## A RESOLUTION AUTHORIZING THE HINSDALE COUNTY TREASURER TO SELL ANY COUNTY HELD TAX LIENS AFTER THE ANNUAL TAX LIEN SALE

WHEREAS, the Hinsdale County Treasurer conducts a sale of tax liens for Hinsdale County pursuant to the provisions of Article 11, Title 39 of the Colorado Revised Statutes; and,

**WHEREAS**, the Treasurer is from time to time unable to sell the tax liens relating to certain properties within the County; and,

WHEREAS, the Treasurer is required to strike off any remaining unsold tax liens to the County for the amount of unpaid taxes, penalties and interest, and any costs, pursuant to Section 39-11-108, C.R.S., and issue certificates of purchase to the County for said unsold tax liens; and,

WHEREAS, after the time of public sale of tax liens, the Board of County Commissioners may authorize the Treasurer to sell the certificates of purchase held by the County to any person for the amount of the tax lien associated with each certificate of purchase, including but not limited to, interest, penalties and other accrued costs thereon, together with a fee for making such sale, or any other sum authorized by the Board of County Commissioner as provided in Section 39-11-120, C.R.S.; and;

WHEREAS, the Treasurer wishes to be able to sell the County's Certificates of Purchase on the remaining unsold tax liens to any person desiring to purchase these Certificates at the sum of the amount of the tax lien, interest, penalties, and accrued costs thereon, along with the fee for making the assignment of the Certificate and wishes to have authority from the Board of County Commissioners pursuant to Section 39-11-120, C.R.S., to collect the amount and make the assignment of the Tax Certificates.

NOW, THERFORE BE IT RESOLVED that the Board of County Commissioner of the County of Hinsdale, State of Colorado, hereby and herewith authorizes the Hinsdale County Treasurer to sell any unsold certificates of taxes to any person who pays the sum of tax lien, interest, accrued costs, and the fee for making an assignment of the tax certificate, pursuant to Section 39-11-120, C.R.S., except, however, no sale of any tax certificate issued upon any real estate upon which taxes in excess of \$10,000.00 are then due shall be authorized under this Resolution, unless and until the sale of said certificate(s) and the terms of said sale are approved by the state property tax administrator after notice of said proposed sale and the terms thereof have been published in at least one issue of the *Silver World*, a newspaper published regularly in Hinsdale County; and

**BET IT FURTHER RESOLVED** that the Board of County Commissioners hereby authorizes the County Treasurer to perform the transfer of the Tax Certificates pursuant to Section 39-11-122, C.R.S.; and

**BET IT FURTHER RESOLVED** that the authority delegated in this Resolution is effective until revoked or annulled by a duly adopted resolution by the Hinsdale County Board of County Commissioners.

INTRODUCED by Commissioner Kristie Borchers, seconded by Commissioner Susen Thompson and passed this 17 day of April 2019.

BOARD OF COUNTY COMMISSIONERS OF HINSDALE COUNTY, COLORADO

By: Stan Whitnery, Chair

Joan Roberts, County Clerk & Recorder