# NOTICE OF APPLICATION FOR A PUBLIC AUCTION OF A CERTIFICATE OF OPTION FOR TREASURER'S DEED

Tax Lien Sale Certificate No.: 2018-0086 Tax Account / Parcel No.: R0032261 Treasurer's Deed No.: 2024-002

To Every Person in Actual Possession or Occupancy of the hereinafter Described Land, Lot or Premises, and to the person in whose name the same was Taxed or Specially Assessed, and to all Persons having an Interest or Title of Record in or to the said Premises and To Whom It May Concern, and more especially to: LUKE REILLY – 496 ESCAPE RTE., BOULDER, CO 80302.

You and each of you are hereby notified that on the 30th day of November, A.D.2018, the then County Treasurer of the County of Boulder, in the State of Colorado, sold at public tax lien sale a lien on the following described real estate situated in the County of Boulder, State of Colorado, to-wit: **LEGAL DESCRIPTION**: PT EVENING STAR LD 612 & PT MARGUERITE LD 17179 & PT BESSIE LD 17179 & PT CAROLINE 2 LD 14866 & PT GOOD HOPE LD 15925 E 1/2 19-1N-71 SUGAR LOAF 3.50 AC M/L

PROPERTY ADDRESS: 496 ESCAPE RTE., BOULDER, CO 80302

That said tax lien sale was made to satisfy the delinquent taxes assessed against said real estate for the year 2017;

That said MERCURY FUNDING, LLC, the current lawful holder of said certificate, (who) has made request upon the Treasurer of said County for a Public Auction of a Certificate of Option for Treasurer's Deed.

THEREFORE, Notice is hereby given that Boulder County will at **11:00am** on **APRIL 17, 2025**, hold a public auction at 1325 Pearl St., Boulder, Co outside the North main entrance door, and sell to the highest and best bidder for cash, the Certificate of option for a Treasurer's Deed along with all interest of the said Current Assessed Owner(s), heirs and assigns therein. Information and bidding rules for the sale are available through our office.

Once the auction is held and the required time has passed per statute, a Treasurer's Deed will be issued to the successful bidder at the auction or lawful holder of tax lien certificate, thus transferring title of the property. If there are any overbid funds from the auction, application for those funds can be made to our office.

Witness my hand this 24th day of February, A.D. 2025.
Paul Weissmann
County Treasurer of Boulder County

Published: February 26, March 5, 12, 2025 Boulder Daily Camera.

#### 2024-002 R0032261

Luke Reilly 496 Escape Route Boulder CO 80302

Occupant/ Tenant/ Lessee 496 Escape Route Boulder CO 80302

Mercury Funding LLC PO BOX 772837 Memphis TN 38177

### 39-11.5-104. Notice of public auction.

- (1) No more than thirty calendar days after recording the application for public auction pursuant to section 39-11.5-103 (2), the treasurer shall mail a notice to the property address set forth in the application for public auction.
- (2) No more than twenty calendar days after either receiving the results of the title search or completing a review of relevant county records of the county clerk and recorder concerning the property, the treasurer shall create a mailing list, mail a known interested party notice to the persons on the mailing list, and add the first and last publication dates, if not already specified in the known interested party notice, on the treasurer's office website.
- (3) No more than sixty calendar days nor less than forty-five calendar days prior to the public auction, the treasurer shall post a known interested party notice on the property.
- (4) No more than sixty calendar days nor less than forty-five calendar days prior to the public auction, the treasurer shall publish the known interested party notice and add the first and last publication dates if not already specified in the known interested party notice, on the treasurer's office website.
- (5) No less than twenty-eight calendar days prior to the public auction, the treasurer shall post the known interested party notice and add the first and last publication dates if not already specified in the known interested party notice, in a conspicuous place in the treasurer's office or on the treasurer's office website.
- (6) No less than thirty calendar days after either receiving the results of the title search or completing a review of relevant county records of the county clerk and recorder concerning the property pursuant to section 39-11.5-104 (2), if the valuation for assessment of the property that is the subject of the public auction is five hundred dollars or more, the treasurer shall commence publication of the known interested party notice for three weeks, which means publication once each week for three successive weeks in a newspaper that is published daily, weekly, or semiweekly in the county. If there is no such newspaper, then the treasurer shall post the notice conspicuously in the offices of the county clerk and recorder, the treasurer, and the assessor and in at least two other public places in the county seat.
- (7) If any notice sent pursuant to this section is returned as undeliverable, the county treasurer shall conduct a reasonable search to locate and notify the property owner of record.

# 39-11.5-111. Redemption of the certificate of purchase by a lawful holder- procedure.

- **(1) Requirements for redemption.** A lawful holder is entitled to redeem the certificate of purchase if the following requirements are met to the satisfaction of the treasurer:
- (a) The lawful holder has, within eight business days after the public auction, filed a notice with the treasurer of the lawful holder's intent to redeem;
- **(b)** The lawful holder has attached to the notice of intent to redeem the original certificate of purchase and any assignment of the certificate of purchase to the lawful holder, or certified copies thereof. If the original certificate of purchase is delivered to the treasurer, the treasurer shall return the certificate of purchase to the lawful holder and retain a copy.
- (c) The lawful holder has attached to the notice of intent to redeem a signed and properly acknowledged statement of the lawful holder setting forth the amount required to redeem the certificate of purchase, including per diem interest, through the end of the nineteenth business day after the public auction with the same specificity and itemization as required in section 38-38-106.
- (2) Request for redemption amount. At the end of the period in which a lawful holder may file an intent to redeem pursuant to this article 11.5, if a notice of intent to redeem is filed by a lawful holder entitled to redeem under this section, the treasurer shall transmit by mail, facsimile, or other electronic means to the purchaser a written request for a written or electronic statement of all sums necessary to redeem.

#### (3) Statement of redemption.

- (a) Upon receipt of the request transmitted by the treasurer pursuant to subsection (2) of this section, the purchaser shall submit a signed and acknowledged statement to the treasurer, no later than thirteen business days following the public auction, specifying all sums necessary to redeem as of the date of the statement along with the per diem amounts that accrue after the date of sale. The purchaser may amend the statement as necessary to reflect additional sums advanced as allowed by law, but the purchaser shall not amend the statement later than two business days prior to the commencement of the redemption period pursuant to subsection (4)(a) of this section.
- **(b)** If the purchaser fails to submit the statement described in subsection (3)(a) of this section to the treasurer within thirteen business days after the sale, the treasurer may calculate the amount necessary to redeem by adding to the successful bid the accrued interest from the sale through the redemption date. The accrued interest is calculated by multiplying the amount of the bid by the regular rate of annual interest specified in the underling tax lien, divided by three hundred sixty-five and then multiplied by the number of days from the date of sale through the redemption date.
- (c) The treasurer shall transmit by mail, facsimile, or other electronic means to the lawful holder filing the notice of intent to redeem, promptly upon receipt, the statement filed by the purchaser, or if no such statement is filed, the treasurer's estimate of the redemption figure, which the treasurer shall transmit no later than the commencement of the redemption period pursuant to subsection (4)(a) of this section.

#### (4) Redemption period.

- (a) No more than nineteen business days nor less than fifteen business days after a public auction is conducted pursuant to this article 11.5, the redeeming lawful holder may redeem the certificate of purchase by paying to the treasurer, no later than 12 noon on the last day of the lawful holder's redemption period, in a form specified by the treasurer, the amount for which the certificate of purchase was sold at public auction with interest from the date of sale, together with any applicable fees or costs. Interest on the amount for which the certificate of purchase was sold is charged at the default rate specified in the underlying tax lien.
- **(b)** If the statement described in subsection (1)(c) of this section so states, or upon other written authorization from the purchaser or the then-current lawful holder of the certificate of redemption, the treasurer may accept as a full redemption an amount less than the amount specified in subsection (3)(a) of this section. Any redemption under this section constitutes a full redemption and is deemed to be payment of all sums to which the lawful holder is entitled.
- **(5) Certificate of redemption.** Upon receipt of the redemption payment pursuant to subsection (4) of this section, the treasurer shall execute and record a certificate of redemption pursuant to section 39-11.5-112.
- **(6) Redemption proceeds.** Upon the expiration of the redemption period under this section, the treasurer shall disburse all redemption proceeds to the persons entitled to receive them.
- (7) Certificate of lawful holder. A redeeming lawful holder shall pay to the treasurer the amount required to redeem and shall deliver to the treasurer a signed and properly acknowledged statement by the lawful holder showing the amount owing on such lien, including per diem interest and fees and costs actually incurred that are permitted by subsection (6) of this section and for which the lawful holder has submitted to the treasurer receipts, invoices, evidence of electronic account-to-account transfers, or copies of loan servicing computer screens evidencing the fees and costs and verifying that the fees and costs were actually incurred as of the date of the statement of redemption with the per diem amounts that accrue thereafter. At any time before the expiration of a lawful holder redemption period, the redeeming lawful holder may submit a revised or corrected certificate.
- (8) Payment of fees and costs. A lawful holder may, during the lawful holder redemption period described in subsection (4) of this section, pay the fees and costs that the purchaser may pay.
- (9) Misstatement of redemption amount. If an aggrieved person contests the amount set forth in the statement filed by a lawful holder pursuant to subsection (1)(c) of this section or by a purchaser pursuant to subsection (3)(a) of this section and a court determines that the lawful holder or purchaser has made a material misstatement on the statement with respect to the amount due and owing to the lawful holder or the purchaser, the court shall, in addition to other relief, award to the aggrieved person the aggrieved person's court costs and reasonable attorney fees and costs.
- (10) No partial redemption. A lawful holder holding a lien on less than all of, or a partial interest in, the property shall redeem the entire property. No partial redemption is permitted under this article 11.5. The priority of liens for purposes of this section is to be determined without consideration of the fact that the lien relates to only a portion of the property or to a partial interest therein.

#### 39-11.5-113. Payment of overbid amount by a lienor-procedure.

- **(1) Requirements for payment of overbid amount.** A lienor is entitled to receive payment of a portion of the overbid amount, if the following requirements are met to the satisfaction of the treasurer:
- (a) The lienor's lien is a lien that is created or recognized by state or federal statute or by judgment of a court of competent jurisdiction;
- **(b)** The lien is a junior lien;
- (c) The lienor's lien appears by instruments that were duly recorded in the office of the clerk and recorder of the county prior to the treasurer recording the application for public auction pursuant to section 39-11.5-103. If, prior to the date and time of the treasurer's recording of the application for public auction pursuant to section 39-11.5-103 (2), a lien was recorded in an incorrect county, the lienor's rights under this section are valid only if the lien is rerecorded in the correct county at least fifteen calendar days prior to the public auction.
- (d) The lienor has, within eight business days after the public auction, filed a notice with the treasurer of the lienor's intent to receive payment of a portion of the overbid amount.
- **(e)** The lienor has attached to the notice of intent to redeem the original instrument and any assignment of the lien to the person attempting to receive payment of a portion of the overbid amount, or certified copies thereof, or in the case of a qualified holder as defined in section 38-38-100.3 (20), a copy of the instrument evidencing the lien and any assignment of the lien to the person attempting to receive payment of a portion of the overbid amount. If the original instrument is delivered to the treasurer, the treasurer shall return the original instrument to the lienor and retain a copy.
- **(f)** The lienor has attached to the notice of intent to receive payment of a portion of the overbid amount a signed and properly acknowledged statement of the lienor setting forth the amount required to redeem the lienor's lien, including per diem interest, through the end of the nineteenth business day after the public auction with the same specificity and itemization as required in section 38-38-106.
- (2) Overbid payment proceeds. Upon the expiration of the overbid amount payment period under this section, the treasurer shall disburse all overbid amount payment proceeds to the persons entitled to receive them.
- (3) Misstatement of redemption amount. If an aggrieved person contests the amount set forth in the statement filed by a lienor pursuant to subsection (1)(f) of this section and a court determines that the lienor has made a material misstatement on the statement with respect to the amount due and owing to the lienor, the court shall, in addition to other relief, award to the aggrieved person the aggrieved person's court costs and reasonable attorney fees and costs.

## 39-11.5-114. Federal redemption rights.

Any redemption rights granted under federal law are separate and distinct from the redemption rights granted under this article 11.5. All liens that are junior to a tax lien pursuant to this article 11.5 are divested by the public auction conducted in accordance with this article 11.5, subject to the redemption rights provided in this article 11.5. The treasurer conducting a public auction under this article 11.5 is not designated to receive redemptions under federal law.