



COLORADO • SINCE 1878

Liens, Foreclosure & County Certification

The Louisville Municipal Code (LMC) sets forth certain processes and procedures the City may utilize to enforce the collection and remittance of tax pursuant to section 3.20 of the LMC.

The City provides all licensed taxpayers with written notice of missing tax returns within five days of the due date. If no payment or return is received within 10 days, the City may estimate and issue a Final Determination, Assessment and Demand for Payment. This document permits the taxpayer 30 days within which to file the return and make the payment due, or to request a hearing. If the City feels the collection of any tax may be jeopardized by delay, the City may estimate and issue a Jeopardy Assessment, which payment becomes due and payable immediately.

If after the 30 day period, the taxpayer has not filed a return, paid the taxes due, or paid the amount of the assessment in full, the City will, upon the 5th day after the due date, record a lien for the full amount of taxes, penalties and interest with the Boulder County Clerk and Recorder's Office. A lien may be filed in the office of the Clerk and Recorder of any County in the State in which the taxpayer owns real or tangible personal property.

The City's tax liens becomes a first and prior lien superior to all other liens on the tangible personal property sold, purchased, stored, used, distributed or consumed. This includes goods, merchandise, furniture and fixtures, tools equipment, cash, bank accounts and accounts receivable of any retailer.

After the lien notice has been filed, or after a jeopardy assessment has been issued, regardless of whether or not a notice of lien has been filed, the Finance Director may issue a Distrain Warrant and seize as much merchandise, furniture and fixtures, tools and equipment or other property not otherwise excluded, as may be necessary to cover the amount of the lien or jeopardy assessment.

The expenses incurred for a seizure are the responsibility of the taxpayer and include all reasonable collection costs and expenses incurred by the City to enforce the collection by Distrain. These costs may include, but are not limited to, assessment, bank, auction and lien filing fees; locksmith, litigation, prosecution and attorney's fees; and all personnel costs of the City. Such expenses may also be satisfied from the proceeds of the sale of the distrained property.

In the case where the taxpayer does not volunteer entry to the premises, the Finance Director may apply to the Municipal Court of the City of Louisville for a warrant. The City will follow all procedures and compliances required under Rule 241 of the Colorado Municipal Court Rules of Procedure.

Other rules and procedures apply to the disposal of distrained property, exempt property and the return of property. Please contact the City directly if further information is needed or refer to Section 3.20.465 of the LMC.

The information contained in the Tax Guide publications is intended to offer general guidance in layman's terms, for this topic, industry or business segment, and is not intended for legal purposes to be substituted for the full text of the Louisville Municipal Code rules and regulations. This guide does not constitute a city tax policy.

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