

City and County of Denver, Colorado

TAX GUIDE

Topic No. 48

LIENS, DISTRAINTS, AND ENFORCEMENT

Any unpaid sales, use, occupational privilege, or personal property tax constitutes a first and prior lien to all other liens on all tangible personal property owned by a business. Further, any unpaid sales or use tax constitutes a first and prior lien to all other liens on all tangible personal property used by a business. When necessary, business property may be seized under a distraint warrant issued by the Manager of Finance and sold at auction to satisfy any unpaid tax, penalty, and interest due.

Leased property may be exempted from the lien created if within ten days after execution the lease is recorded with the Executive Director of the Colorado Department of Revenue. This exemption may not apply where lessor and lessee are related.

The taxpayer or those who have possession of, or a security interest in, the property may request, in writing, a hearing before the Manager of Finance regarding the jeopardy determination and the amount of the assessment, prior to sale of the property at public auction.

When necessary, the Finance Department will file a lien with the Clerk and Recorder on any taxable real estate (building) where the builder failed to pay the applicable sales or use tax on the materials used in its construction.

- * DRMC Section 53-59. Tax lien.
- * DRMC Section 53-63. Sale upon distraint.
- * DRMC Section 53-127. Tax lien.
- * DRMC Section 53-131. Sale upon distraint.
- * DRMC Section 53-197. Tax Lien.
- * DRMC Section 53-198. Sale upon distraint
- * DRMC Section 53-199. Filing of liens.
- * DRMC Section 53-264. Sale upon distraint
- * DRMC Section 53-265. Tax lien.
- * DRMC Section 53-266. Filing of liens.
- * DRMC Section 53-316. Sale upon distraint.
- * DRMC Section 53-317. Tax lien.
- * DRMC Section 53-318. Filing of liens.

THE ABOVE INFORMATION IS A SUMMARY IN LAYMAN'S TERMS OF THE RELEVANT DENVER TAX LAW FOR THIS INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE DRMC AND APPLICABLE RULES AND REGULATIONS.