

Endorsement of Tax Liens

Endorsement, or “Subtax”, provides the current certificate holder with the option of endorsing the current year’s delinquent tax onto the original tax sale certificate.

Subsequent payment of the delinquent tax will earn the same rate of interest as the original certificate.

Colorado Revised Statutes, 39-11-119, provide a holder of a certificate of purchase may pay subsequent taxes on the property of which the buyer holds an unredeemed certificate, and this payment will be endorsed onto both the original certificate and the tax lien sale record in the Treasurer’s office.

How to endorse a tax lien

At the beginning of August, the Cheyenne County Treasurer’s Office will mail subtax quoted for endorsement of current year’s taxes with August amount due.

Payments will be accepted from the first day in August until the date of that year’s tax lien sale. Subtax payments will not be accepted on properties in bankruptcy or on replatted or amended parcels of land. You will need to send payment to the Treasurer’s office for the properties you intend to subtax.

If you would like a subtax quote for a different month, please contact our office.

Personal checks are acceptable.

Three years following the date of Tax Lien Sale, an application for a [Treasurer’s Deed](#) may be submitted.