

Tax Lien Sale

Cheyenne County 2025 Tax Lien Sale will be held in person at 10:00 a.m. on November 18th, 2025. The location will be at the County Courthouse lobby at 51 1st Street in Cheyenne Wells, Colorado. If this is your first time attending our sale, please arrive early so you may fill out the required W9 information and we are able to get you registered without delaying the start of the sale.

This sale will be for unpaid 2024 Real Property and Severed Minerals. A complete list of tax liens available for sale will be available in September in the Cheyenne County Treasurer's office and posted on the County Treasurer's website. The list will also be published for 5 consecutive weeks in the Kiowa County Independent starting in October 2025.

Recent statutory changes no longer guarantee that a Treasurer's Deed will be issued to the original lienholder. All properties must now go through a secondary auction, to ensure the property owner receives fair compensation if the property is deeded.

ERRONEOUSLY SOLD LIEN- If a tax lien is erroneously sold and the County must pay the certificate holder the redemption interest, the rate will be calculated as set forth in Section 39-12-111, Colorado Revised Statutes.

General Information

To meet the budgetary requirements of all certified taxing authorities, all taxes must be collected. The annual tax lien sale is held to collect unpaid taxes. Liens are placed against the properties and are purchased by investors who, in turn, earn interest against the tax amounts (interest is paid on the tax lien, but not on the premium). The interest amount is determined every year on September 1st and is nine percent above the federal discount rate (rounded up). The investor interest rate set by the state for 2024 taxes is 14%.

The amount of the individual tax lien purchased includes the amount of taxes, delinquent interest, advertising, and certificate fees. Often, a successful bidder pays a premium price above the tax liens that are sold to purchase a tax lien certificate.

What you should know if you are a tax lien investor

- When you purchase a tax lien sale certificate on property, you become a lien holder on the property.
- You purchase the tax lien through the auction process, NOT the property. In Cheyenne County, eventual transfer of deed has occurred in less than one percent of all purchases.
- Investing in tax liens through purchases at a tax lien sale is just that – an investment. Redemption of the certificate is always at a guaranteed rate of return and can occur up until the time a Treasurer's Deed is issued.
- All Tax Sales in Colorado are conducted per CRS 39-11-101 thru 39-12-113

Endorsement of a Tax Lien

After August 1st of each year, all tax lien sale certificate holders have first option to purchase any subsequent year's taxes that remain unpaid. These tax liens will be endorsed onto the original certificate at the same rate of return.

Lien Redemption

If a Tax Lien is redeemed by the property owner, the investor will receive payment for expenses and interest, via USPS, with a current list of active Tax Liens they may own.

Application for Treasurer's Deed Auction (Updated CRS eff. 7/1/24)

The redemption period is three years from the year of the original tax sale. Certificates sold in 2022 for the 2021 property taxes are eligible for application of a Treasurer's Deed Auction in 2024. It is not required that three consecutive years of taxes be paid, it is only required that the original lien remain unpaid three years after the date it was purchased at tax sale. There is a \$650 deposit required for real property and \$300 deposit for severed minerals to start the Application for the Treasurer's Deed auction. If you are interested in applying, please contact the Treasurer's Office.