

Tax Division
15151 E. Alameda Parkway, Ste. 5700
Aurora, Colorado 80012
303.739.7800



Tax Compliance Guide

Certificate of Taxes Due

(9/2023)

THIS GUIDANCE IS A SUMMARY IN LAYMEN'S TERMS OF THE RELEVANT AURORA TAX LAW FOR THIS TOPIC, INDUSTRY, OR BUSINESS SEGMENT. IT IS PROVIDED FOR THE CONVENIENCE OF TAXPAYERS AND IS NOT BINDING UPON THE CITY. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE AURORA MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

Auroragov.org/tax

A *Certificate of Taxes Due* is issued by the Finance Director to certify that a business is licensed with the City and current with its taxes. The certificate will indicate whether any tax liability exists at the time of certification. It is used for the seller of a business to certify to potential purchasers that there are no outstanding taxes. A purchaser of a business is required to remit directly to the city, from purchase money withheld from the buyer, to cover all taxes due and owing. Failure to withhold and remit the taxes from the proceeds will make the purchaser personally liable for taxes unpaid by the previous owner.

Because this information is confidential, the certificate must be requested by the taxpayer, but can be provided to the taxpayer or directly to a third party. The request is made through the City's Tax and Licensing Portal. To make a request begin by logging into the Portal. Click to select "More..." and then "Send a Message to the City" to begin.

The taxpayer may be required to provide the selling price of any tangible personal property included in the purchase in the course of requesting the certificate. This will assist the City in assessing any sales/use taxes that will result from the sale.

The certificate only certifies taxes known to be outstanding as of the date prepared. The City is not precluded from assessing taxes discovered through a subsequent audit or investigation.

Citations

Aurora Municipal Code

- § 130-74. Unpaid tax a prior lien; exemption from lien
- § 130-75. Sale of business
- § 130-76. Purchases and repossessions subject to tax lien

Contact Us

For additional assistance, please contact us:

City of Aurora
Tax Division
15151 E. Alameda Parkway Ste. 5700
Aurora, CO 80012

Phone: (303) 739-7800

E-mail address: tax@auroragov.org

Website: <http://www.auroragov.org/tax>

Filing: <http://aurorataxportal.gentaxcpc.net>

Licensing: <http://www.auroragov.org/bl>

Examples

1. The owners of an Aurora motel wish to sell the motel. An interested purchaser is conducting standard due diligence research regarding the property and requires that the seller provide evidence that their taxes are current. The owners of the motel can file a request with the city for a Certificate of Taxes Due and ask that it be provided directly to the interested purchaser.

Related Topics

Purchase or Sale of a Business