

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



Tax Compliance Guide

Certificate of Taxes Due

(3/2024)

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 Tax Division 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 payment 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. 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 "Requests a Certificate of Taxes Due" in the "Messages" window to begin.

The certificate only certifies taxes known to be outstanding as of the date prepared. The City is not precluded from assessing taxes if current period returns are not filed, if a return payment is returned, or if taxes due are discovered through any subsequent events, audit, or investigation.

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:

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Tax Division
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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

Citations