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ADVANCE SHEET HEADNOTE
April 13, 2026

2026 CO 22

No. 24SC761, *Mostellar v. City of Colo. Springs* – Governmental Immunity – Public Entities – Personal Injury.

The supreme court granted certiorari to consider whether (1) the court of appeals division below erred in reversing the district court's order denying the defendant's motion to dismiss, in which the district court had found that the deadline to provide notice under the Colorado Governmental Immunity Act ("CGIA") did not begin to run until the City of Manitou Springs informed the plaintiff of an intergovernmental agreement that made the defendant potentially liable for her accident; and (2) the CGIA should require strict compliance when such compliance is impossible based on one public entity's failure to inform the claimant of the potential liability of another public entity.

The court now concludes that this case does not implicate a scenario in which strict compliance with the CGIA was impossible or a defendant prevented strict compliance by misleading a plaintiff. Having thus decided, the court further concludes that under section 24-10-109(1), C.R.S. (2025), of the CGIA, the notice

period began to run on the date on which the claimant was injured on August 26, 2021, not on the date that Manitou Springs informed her of the intergovernmental agreement. Accordingly, the plaintiff's notice of claim was untimely, and the division correctly determined that her claim must be dismissed.

The court therefore affirms the division's judgment.

The Supreme Court of the State of Colorado
2 East 14th Avenue • Denver, Colorado 80203

2026 CO 22

Supreme Court Case No. 24SC761
Certiorari to the Colorado Court of Appeals
Court of Appeals Case No. 23CA1908

Petitioner:

Jaimi J. Mostellar,

v.

Respondent:

City of Colorado Springs, a Colorado municipality.

Judgment Affirmed

en banc

April 13, 2026

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JUSTICE GABRIEL delivered the Opinion of the Court, in which **CHIEF JUSTICE MÁRQUEZ, JUSTICE BOATRIGHT, JUSTICE HOOD, JUSTICE SAMOUR, JUSTICE BERKENKOTTER,** and **JUSTICE BLANCO** joined.

JUSTICE GABRIEL delivered the Opinion of the Court.

¶1 We granted certiorari to consider whether (1) the court of appeals division below erred in reversing the district court's order denying the City of Colorado Springs' motion to dismiss, in which the district court had found that the deadline to provide notice under the Colorado Governmental Immunity Act ("CGIA") did not begin to run until the City of Manitou Springs informed Jaimi J. Mostellar of the intergovernmental agreement that made Colorado Springs potentially liable for her accident; and (2) the CGIA should require strict compliance when such compliance is impossible based on one public entity's failure to inform the claimant of the potential liability of another public entity.

¶2 Addressing the second issue first, we conclude that this case does not implicate a scenario in which strict compliance with the CGIA was impossible or a defendant prevented strict compliance by misleading a plaintiff. In this case, Colorado Springs, which was the entity entitled to notice, did nothing to inhibit Mostellar's compliance with the CGIA. Accordingly, strict compliance with the CGIA's plain terms was required.

¶3 Having thus decided, we turn to the first issue on which we granted certiorari, and we conclude that under section 24-10-109(1), C.R.S. (2025), of the CGIA, the notice period began to run on August 26, 2021, the date on which Mostellar was injured, not on the date that Manitou Springs informed her of the

intergovernmental agreement. Accordingly, Mostellar’s notice of claim was untimely, and the division correctly determined that her claim must be dismissed.

¶4 We therefore affirm the division’s judgment.

I. Facts and Procedural History

¶5 Mostellar alleged that she was injured on a public sidewalk in Manitou Springs on August 26, 2021, when she tripped and fell over the base of an old bus stop sign that had been removed. She then provided Manitou Springs with timely notice of her injury pursuant to section 24-10-109(1) of the CGIA, which requires “person[s] claiming to have suffered an injury by a public entity” to file written notice with that public entity “within one hundred eighty-two days after the date of the discovery of the injury.”

¶6 Over the ensuing months, Manitou Springs never indicated that it was not the real party in interest. In April 2023, however, over a year and a half after Mostellar’s fall, Manitou Springs informed Mostellar, for the first time, that pursuant to an intergovernmental agreement between it and Colorado Springs, Colorado Springs was responsible for the condition of the sign (and, thus, the condition of the sidewalk on which Mostellar was injured).

¶7 Forty days later, on May 30, 2023, Mostellar provided Colorado Springs with notice under the CGIA. By that point, however (and even by the day on

which Mostellar was advised of Colorado Springs' involvement), section 24-10-109(1)'s 182-day notice period had long passed.

¶8 Mostellar thereafter brought an action against both Colorado Springs and Manitou Springs, asserting claims for premises liability and negligence, stemming from the existence of a "significant trip hazard" on the sidewalk on which Mostellar had fallen. Colorado Springs responded by moving to dismiss on the ground that Mostellar had not provided it with timely notice under the CGIA. In support of this contention, Colorado Springs argued, among other things, that equitable defenses, such as tolling, did not overcome the CGIA's 182-day notice period and that Mostellar's failure to comply with that statutory deadline required the court to dismiss her complaint for lack of subject matter jurisdiction.

¶9 Mostellar responded that her notice to Colorado Springs was timely under the CGIA, because, in her view, "the statute of limitations with respect to Defendant Colorado Springs did not begin to run until Plaintiff knew of the city's potential liability as the real party in interest for the cause of her injury." In support of this argument, Mostellar asserted that under our decision in *Finnie v. Jefferson County School District R-1*, 79 P.3d 1253, 1256-58 (Colo. 2003), determinations of compliance with section 24-10-109(1) should consider whether the purposes of the statute—namely, to allow public entities to investigate and remedy dangerous conditions promptly, to foster prompt settlement of

meritorious claims, to make necessary arrangements to cover potential liability, and to prepare to defend themselves – were satisfied. She further contended that when a public entity has engaged with a plaintiff in a way that thwarts those aims, service on that entity is not necessary and principles of agency and equity should apply. And she argued that a claimant like her must be afforded a reasonable opportunity to discover the basic and material facts underlying a claim before having to provide the statutorily required notice. This was particularly true here, given that she asserts that she had no means of discovering the intergovernmental agreement other than through Manitou Springs and Manitou Springs had not advised her of that agreement until approximately a year and a half after Mostellar had provided it with notice. Mostellar thus contended that her claim was “within the 182 day requirement upon discovering the basic and material facts concerning Colorado Springs’ responsibility.”

¶10 The district court ultimately denied Colorado Springs’ motion to dismiss. Although the court believed that *Finnie* was distinguishable because it implicated section 24-10-109(3), rather than section 24-10-109(1), of the CGIA, the court agreed with Mostellar that under *State v. Young*, 665 P.2d 108, 109–11 (Colo. 1983), the CGIA’s notice period did not begin to run until she learned not only of her injury but also of who caused it. In the court’s view, Mostellar did not obtain the latter information until Manitou Springs informed her of the intergovernmental

agreement that purportedly rendered Colorado Springs responsible for the accident. This was because the incident happened on a public sidewalk in Manitou Springs and, the court opined, Mostellar could not reasonably have been expected to know that Colorado Springs would have had potential liability. Specifically, the court discerned no reason Mostellar would have been expected to learn of the intergovernmental agreement between the two cities. Accordingly, because Mostellar had been reasonably diligent in investigating her claim and giving timely notice to Manitou Springs, and because Colorado Springs had not suggested that the intergovernmental agreement was widely known or that Mostellar, with reasonable diligence, could or should have discovered it before Manitou Springs disclosed it, the court denied Colorado Springs' motion to dismiss.

¶11 Colorado Springs then appealed, and in a unanimous, unpublished decision, the division below disagreed with the district court and reversed its judgment. *Mostellar v. City of Colo. Springs*, No. 23CA1908, ¶ 1 (Oct. 24, 2024). The division began by noting that “[t]he 182-day deadline is jurisdictional, and because it is a non-claim provision, it cannot be waived, tolled, or estopped.” *Id.* at ¶ 10. Accordingly, a claimant’s failure to comply strictly with the CGIA’s notice requirement mandates dismissal of her complaint. *Id.* Next, the court observed that “[t]he CGIA’s notice period begins when a claimant ‘knew or, through the

exercise of reasonable diligence, should have known' that she was wrongfully injured," although "[t]he claimant need not yet know the cause of the injury or the extent of the damage." *Id.* at ¶ 11 (quoting *Trinity Broad. of Denver, Inc. v. City of Westminster*, 848 P.2d 916, 923 (Colo. 1993)). Lastly, the division took issue with the district court's reliance on *Young* because that case predated the legislature's 1986 amendment to section 24-10-109(1), which responded to our opinion in *Young* by clarifying that the CGIA's notice period is triggered by claimants' discovery of their injury, not their discovery of the legal theory underlying their claims. *Id.* at ¶ 14.

¶12 Applying these legal principles to the facts before it, the division concluded that it would have been immediately apparent that Mostellar's fall and injury were the result of negligence that met the CGIA's definition of injury. *Id.* at ¶ 16. Thus, Mostellar's time to provide notice began running on the date of her injury. *Id.* And because she did not provide the required notice until 602 days after her injury, she had not strictly complied with the CGIA's notice deadline, and her complaint should have been dismissed for lack of subject matter jurisdiction. *Id.* at ¶ 18.

¶13 Judge Freyre specially concurred. *Id.* at ¶¶ 22-26 (Freyre, J., specially concurring). Although she agreed with the majority's reasoning and application of the law, she expressed concern regarding the policy implications of the division's decision, noting that the facts of this case contradict the prompt

investigation policy underlying the CGIA's notice requirements. *Id.* at ¶¶ 22, 25. She thus urged the General Assembly to consider statutory modifications that would preclude public entities from misleading plaintiffs regarding how to comply with the CGIA's notice provisions and then assert a defense of noncompliance. *Id.* at ¶ 26.

¶14 Mostellar thereafter petitioned this court for certiorari review, and we granted her petition.

II. Analysis

¶15 We begin by setting forth the applicable standard of review and principles of statutory construction. Next, we address the second issue on which we granted certiorari, namely, whether the CGIA requires strict compliance with its notice provision when such compliance is impossible based on one public entity's failure to inform a claimant of the potential liability of another public entity. Concluding that this case implicates neither impossibility of compliance nor any misleading conduct by Colorado Springs, we determine that the CGIA demanded strict compliance here. We then address whether Mostellar strictly complied with the CGIA's notice requirement and conclude that she did not.

A. Standard of Review and Principles of Statutory Construction

¶16 The CGIA is a non-claim statute that raises a jurisdictional bar if notice is not given within the applicable time period. *Trinity*, 848 P.2d at 923. When, as

here, the parties dispute only the characterization of a plaintiff's complaint and not the jurisdictional facts alleged therein, we review de novo a court's ruling on a C.R.C.P 12(b)(1) motion to dismiss for lack of subject matter jurisdiction. *City of Boulder v. Pub. Serv. Co. of Colo.*, 2018 CO 59, ¶ 14, 420 P.3d 289, 293.

¶17 Statutory construction presents a question of law that we review de novo. *Pub. Serv. Co. of Colo. v. Outdoor Design Landscaping LLC*, 2026 CO 6, ¶ 23, 583 P.3d 778, 783. In interpreting statutory provisions, we seek to determine and effectuate the intent of those who adopted those measures. *Id.* To do so, we begin with the language employed, and we give words and phrases their plain and ordinary meanings. *Id.*

¶18 If the language of a provision is unambiguous, then we apply it as written and need not turn to other tools of construction. *Id.* at ¶ 24. If, however, the provision is ambiguous, then we may consider the intent of those who adopted the provision, the circumstances of its adoption, and the possible consequences of different interpretations. *Id.* A provision is ambiguous when it is reasonably susceptible of multiple interpretations. *Id.*

B. Whether Strict Compliance Was Required

¶19 Section 24-10-109(1) provides, in pertinent part:

Any person claiming to have suffered an injury by a public entity . . . , whether or not by a willful and wanton act or omission, shall file a written notice as provided in this section within one hundred eighty-two days after the date of the discovery of the injury,

regardless of whether the person then knew all of the elements of a claim or of a cause of action for such injury. *Compliance with the provisions of this section shall be a jurisdictional prerequisite to any action brought under the provisions of this article, and failure of compliance shall forever bar any such action.*

(Emphasis added.)

¶20 This language unambiguously requires written notice within 182 days after the date the claimant discovers their injury, regardless of whether they knew all of the elements of their claim. The language further makes clear that strict compliance with the statute is a jurisdictional prerequisite to any action brought under the CGIA. Thus, we have held, “A claimant’s failure to comply with the requirements of section 24-10-109(1) requires a court to dismiss the action for lack of subject-matter jurisdiction.” *Mesa Cnty. Valley Sch. Dist. No. 51 v. Kelsey*, 8 P.3d 1200, 1206 (Colo. 2000). And we have further opined that section 24-10-109(1) is a non-claim statute, and, therefore, unlike an ordinary statute of limitations, it is “not subject to equitable defenses such as waiver, tolling, or estoppel.” *Id.*; accord *City & Cnty. of Denver v. Crandall*, 161 P.3d 627, 633 (Colo. 2007).

¶21 Notwithstanding the foregoing, Mostellar asserts that (1) section 24-10-109(1) includes a discovery rule that required her to know not only of her injury but also of Colorado Springs’ involvement in it before her time to provide notice began to run; (2) when compliance with the statutory deadline was impossible due to Manitou Springs’ delay in disclosing Colorado Springs’

involvement, principles of agency and equity should apply; and (3) requiring strict compliance leads to absurd results when, as here, Mostellar could not ascertain the identity of the governmental entity to whom she was to provide notice under the CGIA. We address and reject each of these arguments in turn.

¶22 First, as to Mostellar's argument that section 24-10-109(1) includes a discovery rule that required her to know both of her injury and of Colorado Springs' involvement in it before the notice period began to run, the statutory language belies this contention. As noted above, the statute makes clear that discovery of the injury alone is sufficient to trigger the running of the notice period. § 24-10-109(1).

¶23 *Young*, 665 P.2d at 111, on which Mostellar relies, does not persuade us otherwise. Although in *Young*, we held that a claimant must have a reasonable opportunity to discover the basic and material facts underlying their claim before being required to provide notice under the CGIA, *id.*, the legislature amended section 24-10-109(1) in 1986 to override that decision, *see Reg'l Transp. Dist. v. Lopez*, 916 P.2d 1187, 1193 (Colo. 1996). Thus, since the 1986 amendment, we have been clear that the CGIA's "notice period is triggered when a claimant has only discovered that he or she has been wrongfully injured." *Trinity*, 848 P.2d at 923.

¶24 Second, as to Mostellar's contention that because compliance with the statutory deadline was impossible due to Manitou Springs' delay in disclosing

Colorado Springs' involvement, principles of agency and equity should apply, we initially note that Mostellar has provided no evidence to support her claim of impossibility of compliance. For example, she has not explained why she could not have submitted an open records request or researched how transit systems are organized in Manitou Springs, either of which could have revealed Colorado Springs' involvement. Accordingly, the premise of Mostellar's argument fails.

¶25 In any event, *Finnie*, on which Mostellar relies to assert that equitable principles should excuse her noncompliance here, does not support her contention. In *Finnie*, 79 P.3d at 1256, we differentiated between section 24-10-109(1) and section 24-10-109(3), the latter of which sets forth where a CGIA notice is to be filed. We observed that section 24-10-109(1) creates a "jurisdictional prerequisite to suit that therefore requires strict compliance with its terms," while section 24-10-109(3), in contrast, "provid[es] a statutory defense to claims rather than creating a jurisdictional prerequisite to suit." *Finnie*, 79 P.3d at 1256. Thus, we said, with regard to section 24-10-109(3) only, that a court may make "case-by-case determinations of compliance, which consider principles of agency and equity, the purposes of the statute, and concerns of protecting plaintiffs from misrepresentations by governmental entities." *Finnie*, 79 P.3d at 1258. We opined that this standard "is best described as substantial compliance." *Id.*

¶26 Even if *Finnie's* substantial compliance standard for section 24-10-109(3) could theoretically apply under the circumstances presented here, which involve section 24-10-109(1), and even if Mostellar's compliance were truly impossible, *Finnie* still would not assist Mostellar because Colorado Springs, the party that was entitled to the CGIA notice at issue in this case, did nothing to impede Mostellar from providing timely notice. In *Finnie*, counsel for a plaintiff who had been injured in a school contacted the school district's risk management department to determine where a CGIA notice of claim should be filed. *Id.* at 1254. Counsel was told by an employee of the department that the department was authorized to receive the CGIA notice on the school board's behalf, and counsel submitted a timely notice of claim as directed, which the department acknowledged receiving. *Id.* at 1254-55. Thereafter, the plaintiff filed a tort action against the school district, but the district moved to dismiss the complaint, arguing that the plaintiff had failed to send notice to the school board or its attorney, as required by the CGIA. *Id.* at 1255.

¶27 The district court granted the school district's motion, concluding that strict compliance with the statute was required, and a division of the court of appeals affirmed. *Id.* We, however, granted review and reversed. *Id.* In so ruling, we observed that the purposes behind section 24-10-109(3) are critical in determining whether a claimant has complied with that statute. *Id.* at 1258. We then opined,

“Allowing public entities to mislead plaintiffs about how to meet the requirements of the notice provision, and then to assert the affirmative defense of noncompliance, is beyond the legitimate purposes of the [C]GIA’s notice provision.” *Id.* Accordingly, we deemed it appropriate in such circumstances to apply a substantial compliance standard that allowed a court to consider, among other things, principles of agency and equity and concerns of protecting plaintiffs from misrepresentations by governmental entities. *Id.*

¶28 Here, in contrast, Colorado Springs did not mislead Mostellar in any way. Nor did it do anything to prevent her from filing a timely notice of claim. Indeed, Mostellar does not assert that Colorado Springs engaged in any such conduct. Instead, she focuses on what she believes to be *Manitou Springs’* misconduct in failing to disclose Colorado Springs’ involvement on a timely basis. But any misconduct by Manitou Springs is irrelevant to Mostellar’s statutory duties toward Colorado Springs, the party entitled to notice here.

¶29 Finally, as to Mostellar’s assertion that strict compliance with the applicable statutory deadline would lead to absurd results because she could not ascertain the proper entity to whom she was to give notice, as noted above, Mostellar has provided no evidence to establish that she could not ascertain this information. Nor do we perceive any absurdity in applying section 24-10-109(1) as the legislature plainly wrote it. As we observed above, the statute is clear in its

mandates, and we view strict adherence with those mandates as consistent with the legislature's intent to allow public entities to investigate and remedy dangerous conditions promptly, to foster prompt settlement of meritorious claims, to make fiscal arrangements to cover any potential liability, and to prepare to defend against claims. *Jefferson Cnty. Health Servs. Ass'n v. Feeney*, 974 P.2d 1001, 1003 (Colo. 1998).

¶30 For these reasons, we conclude that on the facts of this case, section 24-10-109(1) required strict compliance with its deadline to file a notice of claim.

¶31 Having so concluded, we turn to whether Mostellar complied with her statutory duties here.

C. Application

¶32 As noted above, by its plain terms, section 24-10-109(1) requires a person claiming to have suffered any injury by a public entity to provide written notice to that entity within 182 days after the date the person discovers their injury, regardless of whether they knew all of the elements of their claim. The statute further makes clear that strict compliance with its terms is a jurisdictional prerequisite to any action brought under the CGIA. *Id.* Thus, a plaintiff's failure to comply with section 24-10-109(1)'s deadline requires a court to dismiss the action for lack of subject matter jurisdiction. *Mesa Cnty. Valley Sch. Dist. No. 51*, 8 P.3d at 1206.

¶33 Here, Mostellar unquestionably knew of her injury on the day of her accident, August 26, 2021. Accordingly, she had 182 days from that date to provide the requisite notice to Colorado Springs. It is undisputed, however, that she did not provide notice by the statutory deadline.

¶34 For these reasons, like the division below, we conclude that section 24-10-109(1) required the dismissal of Mostellar’s claims against Colorado Springs.

¶35 In so concluding, we acknowledge, as did the division below, *see Mostellar*, ¶ 18 n.1; *id.* at ¶¶ 22–26 (Freyre, J., specially concurring), that the result that we reach today may, to some, seem harsh and inequitable because Mostellar and her counsel appear to have acted in good faith and tried to comply with the CGIA’s mandates, while Manitou Springs delayed disclosing the intergovernmental agreement for a lengthy period of time. Although we are not unsympathetic to this argument, we are constrained to follow the plain language of section 24-10-109(1), and any effort to remedy inequity that might result from the application of the statute’s plain language is more appropriately directed to our General Assembly.

III. Conclusion

¶36 For these reasons, we conclude that, even if principles of agency and equity could apply here, this case does not involve a scenario in which strict compliance with the CGIA was impossible or a defendant prevented a plaintiff’s strict

compliance by misleading the plaintiff. Accordingly, strict compliance with the CGIA's notice period was required, and, under the plain language of section 24-10-109(1), Mostellar's time to provide the requisite notice began to run on the date she was injured, August 26, 2021. Because Mostellar did not provide Colorado Springs with the statutorily required notice within 182 days of that date, her claim was untimely, and, as the division below concluded, dismissal was required.

¶37 We therefore affirm the division's judgment.