



**Colorado  
Legislative  
Council  
Staff**

**HB17-1100**

**FINAL  
FISCAL NOTE**

**FISCAL IMPACT:**  State  Local  Statutory Public Entity  Conditional  No Fiscal Impact

**Drafting Number:** LLS 17-0648  
**Prime Sponsor(s):** Rep. Gray

**Date:** July 18, 2017  
**Bill Status:** Postponed Indefinitely  
**Fiscal Analyst:** Chris Creighton (303-866-5834)

**BILL TOPIC:** OWNER TAX OBLIGATION FOR DISTRICT VOTER ELIGIBILITY

**Note:** This bill was not enacted into law; therefore, the impacts identified in this analysis do not take effect.

**Summary of Legislation**

This bill requires a person in certain special districts to be obligated to pay property taxes prior to the date of property purchase in order to qualify as a voter in that district.

**Background**

Under current law, a person may qualify as a voter in certain special district elections by virtue of being under a contract to purchase real property in that district.

**Local Government Impact**

This bill requires that individuals under contract to purchase property in certain special districts pay property taxes prior to the date of purchase in order to qualify as a voter. As such, this bill may reduce the number of qualified voters in a special district. Any reduction in eligible voters will reduce the cost to hold an election in the special district.

While this bill does not change the amount of property taxes that will be collected in a special district, it may change the timing of the property tax collection. This may increase county treasurer workload to adjust property tax collection and distribution procedures and could affect other property tax related accounting practices.

**Effective Date**

The bill was postponed indefinitely by the House Local Government Committee on February 15, 2017.

**State and Local Government Contacts**

Counties  
Municipalities

Information Technology  
Secretary of State

Local Affairs  
Special Districts