

**First Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. 23-0344.01 Megan McCall x4215

SENATE BILL 23-057

SENATE SPONSORSHIP

Rich,

HOUSE SPONSORSHIP

Taggart,

Senate Committees
Local Government & Housing

House Committees

A BILL FOR AN ACT

101 **CONCERNING THE REMOVAL OF THE DUTY OF COUNTY TREASURERS TO**
102 **BE EX OFFICIO DISTRICT TREASURERS FOR SPECIAL PURPOSE**
103 **DISTRICTS PROVIDING DRAINAGE AND IRRIGATION SERVICES.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

Under current law, county treasurers are ex officio district treasurers for drainage districts, irrigation districts, and internal improvement districts that provide services related to drainage and ditches (collectively, district). The bill removes the duty of the county treasurer to be ex officio district treasurer and provides that district

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
*Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.*

treasurers are appointed by the board of directors of the district. The bill also clarifies that duties of the county treasurer as ex officio district treasurer are solely duties of the district treasurer. Additionally, the bill clarifies that irrigation district taxes and internal improvement district taxes are distributed in alignment with current law for the distribution of taxes collected by county treasurers.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 30-1-102, **repeal**
3 (1)(o) and (1)(p) as follows:

4 **30-1-102. Fees of county treasurer.** (1) The county treasurer
5 shall charge and receive the following fees:

6 (o) ~~For services in collecting drainage district assessments, such~~
7 ~~amount as the board of directors of the district may allow, but not less~~
8 ~~than twenty-five dollars nor more than one hundred dollars per annum;~~

9 (p) ~~For services in collecting irrigation district assessments, such~~
10 ~~amount as the board of directors of the district may allow, but not less~~
11 ~~than twenty-five dollars nor more than one hundred dollars per annum;~~

12 **SECTION 2.** In Colorado Revised Statutes, **amend** 37-21-104 as
13 follows:

14 **37-21-104. President - secretary - district treasurer - seal.** The
15 board of directors shall elect a president from the members of the board
16 and shall appoint a secretary AND A DISTRICT TREASURER and adopt a
17 drainage district seal.

18 **SECTION 3.** In Colorado Revised Statutes, **amend** 37-22-101 as
19 follows:

20 **37-22-101. Treasurer of drainage district.** ~~The county treasurer~~
21 ~~of the county in which the office of the drainage district is kept shall be~~
22 ~~ex officio treasurer of the drainage district and shall be liable on his~~ THE

1 DISTRICT TREASURER'S official bond for the safety and disbursement of
2 the funds of ~~said~~ THE drainage district which may come into ~~his~~ THE
3 DISTRICT TREASURER'S hands. ~~The county treasurer shall receive as his~~
4 ~~sole compensation for the collection of taxes levied for the benefit of such~~
5 ~~drainage district such an amount as the board of directors of said district~~
6 ~~may allow, as provided in section 30-1-102, C.R.S., which compensation~~
7 ~~shall be considered as a part of the regular fees of the office of the county~~
8 ~~treasurer to be accounted for by him to the county.~~

9 **SECTION 4.** In Colorado Revised Statutes, 37-25-103, **amend**
10 (4) as follows:

11 **37-25-103. Bonds - issuance - interest.** (4) The ~~said~~ bonds shall
12 bear interest at ~~the~~ A rate ~~of~~ not to exceed eight percent per annum
13 payable semiannually on June 1 and December 1 of each year. The
14 principal and interest shall be payable at the ~~office of the county treasurer~~
15 ~~of the county in which the organization of the district was effected and at~~
16 ~~such other place as~~ LOCATION the board of directors ~~may designate~~
17 DESIGNATES in ~~such~~ THE bond.

18 **SECTION 5.** In Colorado Revised Statutes, **amend** 37-41-109 as
19 follows:

20 **37-41-109. District treasurer - duties - county treasurer to**
21 **collect district taxes.** (1) (a) ~~The county treasurer of the county in which~~
22 ~~is located the office of an irrigation district shall be and is hereby~~
23 ~~constituted ex officio district treasurer of said district.~~ The county
24 DISTRICT treasurer, WHO SHALL BE APPOINTED BY THE BOARD OF
25 DIRECTORS, ~~shall be~~ IS liable upon ~~his~~ THE DISTRICT TREASURER'S official
26 bond and to indictment and criminal prosecution for malfeasance,
27 misfeasance, or failure to perform any duty prescribed as that of the

1 county treasurer or district treasurer. ~~as is provided by law in other cases~~
2 ~~as that of the county treasurer.~~ The DISTRICT treasurer shall collect,
3 receive, and receipt for all ~~moneys~~ MONEY belonging to ~~said~~ THE district;
4 EXCEPT THAT DISTRICT TAXES SHALL BE COLLECTED BY THE COUNTY
5 TREASURER PURSUANT TO SECTION 39-10-101 AND DISTRIBUTED TO THE
6 DISTRICT TREASURER PURSUANT TO SECTION 39-10-107.

7 (b) It is the duty of the county treasurer of each county in which
8 ~~any irrigation~~ THE district is located in whole or in part to collect and
9 receipt for all taxes levied as provided in section 37-41-123 in the same
10 manner and at the same time and on the same receipt as is required in the
11 collection of taxes upon real estate for county purposes. ~~except that such~~
12 ~~county treasurer shall receive in payment of the general fund tax, for the~~
13 ~~year in which said taxes are payable, warrants drawn against said general~~
14 ~~fund, the same as so much lawful money of the United States, if such~~
15 ~~warrant does not exceed the amount of the general fund tax which the~~
16 ~~person tendering the same owes; further except that such county treasurer~~
17 ~~shall receive in payment of the district bond fund taxes, for the year in~~
18 ~~which said taxes are payable, interest coupons or bonds of said irrigation~~
19 ~~district maturing within the year said taxes are payable the same as so~~
20 ~~much lawful money of the United States, if such interest coupons or~~
21 ~~bonds do not exceed the amount of district bonds funds tax which the~~
22 ~~person tendering the same owes~~ THE DISTRICT TREASURER SHALL BE
23 RESPONSIBLE FOR MAKING PAYMENTS TOWARD WARRANTS DRAWN
24 AGAINST THE GENERAL FUND AND FOR MAKING PAYMENTS TOWARD
25 INTEREST COUPONS OR BONDS MATURING WITHIN THE TAX YEAR.

26 (2) The county treasurer ~~of each county comprising a portion only~~
27 ~~of the irrigation district, excepting the county treasurer of the county in~~

1 ~~which the office of said district is located, on the first Monday of every~~
2 ~~month,~~ shall remit to the district treasurer all ~~moneys, warrants, coupons,~~
3 ~~or bonds theretofore~~ MONEY collected or received by ~~him~~ THE COUNTY
4 TREASURER on account of ~~said~~ THE district IN ACCORDANCE WITH SECTION
5 39-10-107. Every ~~county~~ DISTRICT treasurer shall keep a bond fund
6 account and a general fund account. The bond fund account shall consist
7 of all ~~moneys~~ MONEY received on account of interest and principal of
8 bonds issued by ~~said~~ THE district. ~~Said~~ THE accounts for interest and
9 principal ~~shall~~ MUST be kept separate. The general fund ~~shall consist~~
10 CONSISTS of all ~~moneys~~ MONEY or general fund warrants received by the
11 collection of taxes or otherwise. The district treasurer shall pay out of ~~said~~
12 THE bond fund, when due, the interest and principal of the bonds of ~~said~~
13 THE district at the time and place specified in ~~said~~ THE bonds and shall
14 pay out of ~~said~~ THE general fund only upon the order of the district,
15 signed by the president and countersigned by the secretary of ~~said~~ THE
16 district. The district treasurer, on the fifteenth day of each month, shall
17 report to the secretary of the district the amount of money ~~in his hands~~
18 POSSESSED BY THE DISTRICT to the credit of ~~said respective funds~~ THE
19 BOND FUND AND THE GENERAL FUND, the amount of warrants paid during
20 the previous month, and the amount of registered warrants if any. ~~All~~
21 ~~such~~ District taxes collected and paid to the county treasurers shall be
22 received by ~~said treasurers~~ in ~~their~~ THE official capacity OF THE COUNTY
23 TREASURERS, and ~~they~~ THE COUNTY TREASURERS shall be responsible for
24 the safekeeping, disbursement, and payment ~~thereof~~ OF THE DISTRICT
25 TAXES IN the same MANNER as for other ~~moneys~~ MONEY collected by ~~them~~
26 ~~as such~~ THE COUNTY treasurers.

27 **SECTION 6.** In Colorado Revised Statutes, **amend** 37-43-135 as

1 follows:

2 **37-43-135. Resolution of board of directors.** If the result so
3 certified shows that votes representing eighty percent of the acres of
4 taxable land in the district have been cast in favor of the proposed bonds,
5 the board of directors, by resolution, may authorize the issuance of
6 negotiable coupon general obligation bonds of the district. ~~Such~~ THE
7 resolution ~~shall~~ MUST specify the purpose for which the bonds are to be
8 issued, the date ~~thereof~~ OF ISSUANCE, the rate of interest not exceeding six
9 percent per annum payable semiannually, and the maturities ~~thereof~~. ~~Such~~
10 OF THE BONDS. THE bonds shall mature serially commencing not later than
11 five years after the date ~~thereof~~ OF ISSUANCE and extending to a time not
12 exceeding twenty-five years after the date ~~thereof~~ OF ISSUANCE. The
13 amounts ~~which shall~~ THAT mature in each of the years ~~shall be~~ IS
14 determined by the board of directors of the district and specified in ~~said~~
15 THE resolution. The bonds shall be in the denomination of one hundred
16 dollars or some multiple thereof. The ~~said~~ bonds and the coupons attached
17 thereto ~~shall be~~ ARE payable at ~~such places~~, A LOCATION within or without
18 the state of Colorado, as ~~shall be~~ designated in ~~such~~ THE resolution. The
19 bonds shall be signed by the president of the board of directors,
20 countersigned by the ~~county treasurer, ex officio~~ treasurer of the district,
21 sealed with the seal of the district, and attested by the secretary of the
22 board. The semiannual interest coupons attached to ~~said~~ THE bonds ~~shall~~
23 MUST be executed with the facsimile signature of the president of the
24 board of directors. The ~~county treasurer, ex officio~~ treasurer of the district
25 shall make a record of all bonds issued pursuant to sections 37-43-132 to
26 37-43-138 in a book to be kept in ~~his~~ THE office OF THE DISTRICT
27 TREASURER for that purpose. Bonds issued pursuant to ~~said~~ sections

1 37-43-132 to 37-43-138 ~~shall~~ MUST be sold at not less than the par value
2 ~~thereof~~ OF THE BONDS.

3 **SECTION 7.** In Colorado Revised Statutes, **amend** 37-43-148 as
4 follows:

5 **37-43-148. District treasurer to register bonds.** At the time of
6 the issue by exchange or sale of refunding bonds authorized under the
7 provisions of sections 37-43-144 to 37-43-151, each bond shall be
8 registered by the ~~county treasurer, who is ex officio~~ district treasurer in
9 a book to be kept by ~~him~~ THE DISTRICT TREASURER for ~~such~~ THIS purpose.
10 Coupons evidencing unearned interest ~~shall~~ MUST be detached and
11 canceled. Each ~~bond so registered shall~~ REGISTERED BOND MUST have
12 endorsed ~~thereon~~ ON THE BOND the treasurer's certificates of ~~such~~ THE
13 registration; and only ~~such~~ bonds so certified ~~shall be~~ IN THIS MANNER
14 ARE valid; ~~but such~~ AND THE certificate ~~shall be~~ IS conclusive evidence
15 that the bond ~~so certified~~ has been duly issued in full conformity with the
16 provisions of sections 37-43-144 to 37-43-151. Immediately upon the
17 registration of any refunding bond, the treasurer shall certify the fact to
18 the board of county commissioners of the county in which the office of
19 the district is located, in order that the requisite tax levies may be made
20 in due course to meet the maturing interest upon and principal of ~~such~~
21 THE bond.

22 **SECTION 8.** In Colorado Revised Statutes, 37-44-112, **amend**
23 (4) and (6) as follows:

24 **37-44-112. Bonds.** (4) The interest on ~~said~~ THE bonds ~~shall be~~
25 ~~made~~ IS payable semiannually on June 1 and December 1 of each year.
26 The principal and interest ~~shall be~~ IS payable at the ~~office of the county~~
27 ~~treasurer of the county in which the organization of the district was~~

1 ~~effected and at such other place as~~ LOCATION the board of directors ~~may~~
2 ~~designate~~ DESIGNATES in ~~such~~ THE bond.

3 (6) ~~Such~~ THE bonds ~~shall~~ MUST be numbered consecutively as
4 issued and bear the date of their issue. Coupons for the interest shall be
5 attached to each bond bearing the lithographed signatures of the president
6 and secretary. ~~Said~~ THE bonds shall express on their faces that they are
7 issued by the authority of this article, stating its title and date of approval.
8 At the time of the issue of ~~said~~ THE bonds, each bond shall be registered
9 by the ~~county treasurer, who is ex officio~~ treasurer of the internal
10 improvement district, in a book to be kept by ~~him~~ THE DISTRICT
11 TREASURER for ~~such~~ THIS purpose, and the interest ~~thereon~~ ON THE BOND
12 shall begin to run only from the date of ~~such~~ THE registry. Coupons
13 evidencing unearned interest ~~shall~~ MUST be detached and canceled. Each
14 ~~bond so registered shall~~ REGISTERED BOND MUST have endorsed thereon
15 the treasurer's certificate of ~~such~~ THE registration, and only ~~such~~ bonds ~~so~~
16 certified ~~shall be~~ IN THIS MANNER ARE valid; ~~but such~~ AND THE certificate
17 ~~shall be~~ IS conclusive evidence that the bond ~~so certified~~ has been duly
18 issued in full conformity with the provisions of this ~~article~~ ARTICLE 44.

19 **SECTION 9.** In Colorado Revised Statutes, 37-44-108, **amend**
20 (1) as follows:

21 **37-44-108. Directors - powers and duties.** (1) The directors,
22 having duly qualified, shall organize as a board, elect a president from
23 their number, and appoint a secretary AND A DISTRICT TREASURER. The
24 board has power, and it is its duty, to adopt a seal, manage and conduct
25 the affairs and business of the district, make and execute all necessary
26 contracts, employ such agents, attorneys, officers, and employees as may
27 be required, and prescribe their duties, and generally perform all ~~such~~ acts

1 as shall be necessary to fully carry out the purposes of this ~~article~~ ARTICLE
2 44. The board of directors has power to construct, acquire, purchase, or
3 condemn any drainage canals, reservoir sites, and such inlet and outlet
4 works as may be necessary, or to acquire, by condemnation or otherwise,
5 the right to enlarge any reservoir already constructed or partly constructed
6 and to enlarge the inlet and outlet works thereof, or to purchase or
7 acquire, by proceedings in eminent domain or otherwise, any reservoir,
8 drainage system, or irrigation system already constructed or partially
9 constructed and to enlarge and complete the same adequate to the needs
10 of the district.

11 **SECTION 10.** In Colorado Revised Statutes, 37-44-124, **amend**
12 (1) as follows:

13 **37-44-124. District treasurer.** (1) (a) The ~~county treasurer of the~~
14 ~~county in which is located the office of any internal improvement district~~
15 ~~shall be and is hereby constituted ex officio~~ district treasurer ~~of said~~
16 ~~district, and said county treasurer~~ shall be liable upon ~~his~~ THE DISTRICT
17 TREASURER'S official bond and to indictment and criminal prosecution for
18 malfeasance, misfeasance, or failure to perform any duty prescribed in
19 this ~~article~~ ARTICLE 44 as ~~county treasurer or,~~ district treasurer. ~~as is~~
20 ~~provided by law in other cases as county treasurer.~~ Said county THE
21 DISTRICT treasurer shall collect, receive, and receipt for all ~~moneys~~
22 MONEY belonging to ~~said~~ THE district; EXCEPT THAT DISTRICT TAXES
23 SHALL BE COLLECTED BY THE COUNTY TREASURER PURSUANT TO SECTION
24 39-10-101 AND DISTRIBUTED TO THE DISTRICT TREASURER PURSUANT TO
25 SECTION 39-10-107.

26 (b) It is the duty of the county treasurer of each county in which
27 ~~any internal improvement~~ THE district is located, in whole or in part, to

1 collect and receipt for all assessments levied in the same manner and at
2 the same time and on the same receipt as is required in the collection of
3 taxes upon real estate for county purposes. The county treasurer of each
4 county comprising a portion only of ~~such internal improvement~~ THE
5 district ~~excepting the county treasurer of the county in which the office~~
6 ~~of said district is located, on the first Monday of every month~~ shall remit
7 to the district treasurer all ~~moneys~~ MONEY theretofore collected or
8 received by ~~him~~ THE COUNTY TREASURER on account of ~~said~~ THE district
9 IN ACCORDANCE WITH SECTION 39-10-107. Every ~~county~~ DISTRICT
10 treasurer shall keep a bond fund account and a general fund account. The
11 bond fund account shall consist of all ~~moneys~~ MONEY received on account
12 of interest and principal of bonds issued by ~~said~~ THE district, and ~~said~~
13 accounts for interest and principal shall be kept separate. The general
14 fund shall consist of all other ~~moneys~~ MONEY received by the collection
15 of assessments or otherwise.

16 **SECTION 11. Act subject to petition - effective date.** This act
17 takes effect January 1, 2024; except that, if a referendum petition is filed
18 pursuant to section 1 (3) of article V of the state constitution against this
19 act or an item, section, or part of this act within the ninety-day period
20 after final adjournment of the general assembly, then the act, item,
21 section, or part will not take effect unless approved by the people at the
22 general election to be held in November 2024 and, in such case, will take
23 effect on the date of the official declaration of the vote thereon by the
24 governor.