



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Revised Fiscal Note

(replaces fiscal note dated January 27, 2023)

Drafting Number:	LLS 23-0344	Date:	March 1, 2023
Prime Sponsors:	Sen. Rich Rep. Taggart	Bill Status:	House Transportation
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Bill Topic: CNTY TREASURER NO LONGER EX OFFICIO DIST TREASURER

Summary of Fiscal Impact:

<input type="checkbox"/> State Revenue	<input type="checkbox"/> TABOR Refund
<input type="checkbox"/> State Expenditure	<input checked="" type="checkbox"/> Local Government
<input type="checkbox"/> State Transfer	<input type="checkbox"/> Statutory Public Entity

The bill removes the duty of county treasurers to be ex officio district treasurers for special purpose districts providing drainage and irrigation services. It may increase local revenue and expenditures.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill.

Summary of Legislation

This bill creates the role of a district treasurer for drainage districts, irrigation districts, and internal improvement districts (districts) that provide services related to drainage and ditches. Under current law, county treasurers are the ex-officio treasurers for these districts. The bill clarifies the role of county treasurers relating to irrigation and drainage districts. Specifically, county treasurers shall collect assessments and distribute funds to the district treasurer.

The bill modifies the provision specifying the fee amounts that may be collected by a county treasurer to be paid by irrigation and drainage districts beginning January 1, 2026.

Background

Currently, there are 14 drainage districts, 16 irrigation districts, and zero internal improvement districts operating in the state. In statute, county treasurers may issue and manage bonds for the districts and disburse them to the appropriate jurisdictions.

Local Government

The bill will create additional costs for individual districts where county treasurers have provided financial services. On average, county treasurers are receiving about \$160 collectively from irrigation and drainage districts within the county. Beginning FY 2025-26, the bill increases the amount a county treasurer will receive to collect drainage and irrigation district assessments. Districts will incur additional costs for paying county treasurers to collect assessments and will be required to take on any workload for financial services formerly performed by county treasurers.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

State and Local Government Contacts

Counties

Local Affairs

Special Districts