

CHAPTER 80

GOVERNMENT - COUNTY

HOUSE BILL 20-1077

BY REPRESENTATIVE(S) Rich and Valdez D., Gray, Hooton, Liston;
also SENATOR(S) Holbert, Rankin, Smallwood, Tate.

AN ACT

**CONCERNING THE MODIFICATION OF VARIOUS PROVISIONS REGARDING THE RESPONSIBILITIES OF
THE COUNTY TREASURER.**

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

SECTION 1. In Colorado Revised Statutes, 30-1-102, **amend** (1)(a) and (1)(s); **repeal** (1)(d); and **add** (1.5) as follows:

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

(a) Upon all ~~moneys~~ MONEY received by him OR HER for town and city taxes EXCEPT AS OTHERWISE PROVIDED IN SECTION 42-3-107 (24)(c), whether such towns or cities are incorporated under the general laws or by special charter, and anything in said charter to the contrary notwithstanding, and upon all school taxes in counties of the first class, one percent; in counties of the second class, one percent; in counties of every other class, one percent on school taxes and two percent on town and city taxes; except that a collection fee not exceeding one-quarter of one percent shall be charged as provided in section 22-54-119 C.R.S.; and no collection fee shall be charged on other school taxes exempt by law from said collection fees;

(d) ~~For each copy of a receipt issued for current year taxes, two dollars; and for each copy of a receipt issued covering taxes for a prior year, five dollars;~~

(s) For research, ~~fifteen dollars per hour or portion thereof, one hour minimum~~ THE AMOUNTS SPECIFIED IN SECTION 24-72-205;

(1.5) THE COUNTY TREASURER MAY CHARGE AND RECEIVE THE FEE SPECIFIED IN SECTION 42-4-510 (2)(a) FOR ISSUING AN AUTHENTICATION OF PAID AD VALOREM

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

TAXES AND A TRANSPORTABLE MANUFACTURED HOME PERMIT.

SECTION 2. In Colorado Revised Statutes, **amend** 30-10-704 as follows:

30-10-704. Chief deputy treasurer - duties. The county treasurer may appoint a CHIEF deputy, who in the absence of the treasurer from his OR HER office, or in case of vacancy in said office, for any disability of the treasurer to perform the duties of his OR HER office, may perform all the duties of the office of treasurer, until such vacancy is filled or such disability removed. ALL ACTS OF A CHIEF DEPUTY TREASURER SHALL HAVE THE SAME EFFECT AS THOUGH PERFORMED BY THE COUNTY TREASURER.

SECTION 3. In Colorado Revised Statutes, **amend** 30-10-715 as follows:

30-10-715. Treasurer to issue receipt for money collected. Upon payment of any money to him OR HER AND UPON REQUEST OF AN INDIVIDUAL TAXPAYER OR THE TAXPAYER'S AGENT, the county treasurer shall issue AND SHALL MAIL, IF ADDITIONALLY REQUESTED, his OR HER receipt therefor to the person paying it, setting forth the account upon which it is paid, and, in the case of the payment of taxes, such receipt shall state the valuation of property taxed, the rate of taxation, and the total amount of such taxes. ~~to agree with his cash book.~~

SECTION 4. In Colorado Revised Statutes, **repeal** 30-10-717 as follows:

30-10-717. Cash book - open to inspection. ~~Every county treasurer shall keep in his office a cash book, wherein shall be entered every sum of money paid to him by virtue of his office, the date of such payment, the name of the person paying the same, the account upon which the same was paid, the nature of the funds so paid to him, whether money, state or county scrip, or evidences of state or county indebtedness, and the amount of each separate kind. Such cash book, at all reasonable hours of the day, shall be open to the inspection and examination of all persons desiring to inspect or examine the same.~~

SECTION 5. In Colorado Revised Statutes, 39-1-102, **amend** (17) as follows:

39-1-102. Definitions. As used in articles 1 to 13 of this title 39, unless the context otherwise requires:

(17) "Treasurer" means the elected treasurer of a county or his or her appointed successor, and, in the case of the city and county of Denver, such equivalent officer as may be provided by its charter, ~~and~~; in the case of the city and county of Broomfield, such equivalent officer as may be provided by its charter or code, AND IN THE CASE OF ANY HOME RULE COUNTY, THE TREASURER OR SUCH EQUIVALENT OFFICER AS PROVIDED BY ITS CHARTER.

SECTION 6. In Colorado Revised Statutes, **amend** 39-1-108 as follows:

39-1-108. Payment of taxes - grantor and grantee. As between the grantor and grantee OF PROPERTY OTHER THAN PROPERTY DESCRIBED IN SECTION 39-5-104.5, when ~~there is in~~ the instrument of conveyance ~~no~~ DOES NOT CONTAIN AN express agreement as to which PARTY shall pay the taxes that may be levied on the property

conveyed in the year in which conveyed, ~~then~~ if such conveyance is made after the thirty-first day of December and before the first day of July next following, the grantee shall pay such taxes; but if the conveyance is made after the thirtieth day of June and before the first day of January next following, the grantor shall pay such taxes.

SECTION 7. In Colorado Revised Statutes, **add** 39-1-124 as follows:

39-1-124. Mailing required to be sent by county assessor or treasurer - reasonable certainty mailing will not be delivered. IF A COUNTY ASSESSOR OR TREASURER HAS REASONABLE CERTAINTY THE A MAILING OR NOTICE REQUIRED TO BE SENT PURSUANT TO THIS TITLE 39 WILL NOT BE DELIVERED TO A RESIDENTIAL REAL PROPERTY ADDRESS BY THE UNITED STATES POSTAL SERVICE, THE COUNTY ASSESSOR OR TREASURER IS NOT REQUIRED TO SEND THE MAILING OR NOTICE TO THAT RESIDENTIAL REAL PROPERTY ADDRESS; EXCEPT THAT THIS SECTION DOES NOT APPLY TO NOTICES REQUIRED TO BE SENT PURSUANT TO SECTIONS 39-11-128 AND 39-10-111.5 (6)(b).

SECTION 8. In Colorado Revised Statutes, 39-4-103, **amend** (2) as follows:

39-4-103. Schedules of property - confidential records - late filing penalties. (2) All such statements filed with the administrator shall be considered private documents and shall be available only to the administrator, ~~and~~ the employees of the division of property taxation, ~~and to~~ assessors, AND COUNTY TREASURERS.

SECTION 9. In Colorado Revised Statutes, 39-5-104.5, **repeal** (2) as follows:

39-5-104.5. Valuation of personal property. (2) ~~Personal property tax obligations resulting from any conveyance, relocation, or change in tax status of the property during the property tax year that are not in the process of collection as of January 1, 1997, shall be waived, and the treasurer shall not commence any action to collect such obligations.~~

SECTION 10. In Colorado Revised Statutes, 39-7-101, **amend** (4) as follows:

39-7-101. Statement of owner or operator. (4) All statements and documentation filed with the assessor shall be considered private documents and shall be available on a confidential basis only to the assessor, the administrator, the annual study contractor hired pursuant to section 39-1-104, the executive director of the department of revenue, THE COUNTY TREASURER, and their employees. Such statements and documentation shall be available on a confidential basis to the board of assessment appeals and the county board of equalization when information in such statements and documentation is pertinent to an appeal or protest.

SECTION 11. In Colorado Revised Statutes, 39-10-102, **amend** (2) as follows:

39-10-102. When taxes payable. (2) Except as otherwise provided in article 1.5 of this ~~title~~ TITLE 39, the treasurer shall accept payment of taxes tendered by any person and, UPON REQUEST OF THE PERSON WHO TENDERED THE PAYMENT OF TAXES OR THE PERSON'S AGENT, issue a receipt therefor at any time after the tax list and warrant have ~~come into his hands~~ BEEN RECEIVED BY THE TREASURER.

SECTION 12. In Colorado Revised Statutes, 39-10-103, **amend** (2) as follows:

39-10-103. Tax statement. (2) ~~Each person whose name appears on the tax list and warrant shall be informed in writing of~~ TAX NOTICE SHALL CONTAIN INFORMATION REGARDING the actual school district general fund mill levy and the school district general fund mill levy in absence of funds estimated to be received by school districts pursuant to the "Public School Finance Act of 1994", article 54 of title 22, ~~C.R.S.~~; and the estimated funds to be received for the general funds of districts from the state.

SECTION 13. In Colorado Revised Statutes, 39-10-104.5, **add** (12) as follows:

39-10-104.5. Payment dates - optional payment dates - failure to pay - delinquency. (12) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A COUNTY TREASURER MAY ACCEPT AN ESTIMATED PREPAYMENT OF PROPERTY TAXES DUE FOR THE CURRENT TAX YEAR PRIOR TO THE TREASURER'S RECEIPT OF THE TAX WARRANT PURSUANT TO SECTION 39-5-129. THE TREASURER HAS BROAD AUTHORITY TO ESTABLISH THE CONDITIONS AND TERMS UNDER WHICH ESTIMATED PREPAYMENTS WILL BE ACCEPTED.

SECTION 14. In Colorado Revised Statutes, 39-10-105, **repeal** (3) as follows:

39-10-105. Receipt for taxes. (3) ~~When request is made of the treasurer for copies of tax receipts, a fee shall be collected for each copy of a receipt issued, as provided in section 30-1-102, C.R.S.~~

SECTION 15. In Colorado Revised Statutes, 39-10-111.5, **amend** (6)(a)(I) and (7) as follows:

39-10-111.5. Distraint - sale - redemption - mobile homes. (6) (a) (I) A mobile home that is located on leased land or other land not owned by the owner of the mobile home, including, but not limited to, land that was previously owned by the owner of the mobile home and the ownership of which was subsequently acquired by foreclosure, and that is sold OR STRICKEN OFF TO THE COUNTY under the provisions of this section may be redeemed by the owner thereof within one year after the date of the sale upon payment to the treasurer of the proceeds of the sale, interest on such amount at the rate that is determined pursuant to section 39-12-103 (3), and all taxes due and payable on the mobile home subsequent to the tax sale, except as provided in subsection (7) of this section.

(7) Where a mobile home has been declared to be purchased by OR STRICKEN OFF TO the county at the tax sale and where the actual value of the mobile home as shown on the assessment roll has been determined by the assessor to be less than one thousand dollars, the redemption period for such mobile home shall be sixty days. The assessor's determination of value shall be deemed accurate absent a showing of negligence on the part of the assessor. On or before ten days prior to the close of the redemption period, the treasurer shall notify the owner of the mobile home and any lienholder of record in the department of revenue and secretary of state, by personal delivery or by certified or registered mail to the last-known address, that the mobile home ~~shall~~ MAY be declared condemned and ~~shall~~ MAY be disposed of at the end of the redemption period. The treasurer has the authority to

so declare a mobile home condemned after the redemption period has terminated. After the titled mobile home is declared condemned, it may be disposed of as the treasurer deems appropriate.

SECTION 16. In Colorado Revised Statutes, 39-10-113, **amend** (1)(a) and (2) as follows:

39-10-113. Removal or transfer of personal property - collection of taxes.

(1) (a) If at any time after the lien of general taxes has attached the treasurer believes for any reason that any taxable personal property may be removed from the state of Colorado COUNTY or may be dissipated or distributed, so that taxes to be levied for the current year may not be collectible, the treasurer may at once proceed to collect the taxes and, if the treasurer deems it necessary, may distrain, seize, and sell the personal property to enforce collection. Upon the treasurer's request, the assessor shall certify to the treasurer the valuation for assessment of the personal property for the current year. If the levy for the current year has not then been fixed and made, the levy for the previous year shall be used to determine the amount of taxes due.

(2) Whenever the assessor notifies the treasurer of the valuation of any taxable personal property, as provided in section 39-5-110 (2), which property the assessor believes might be removed from the county, the treasurer ~~shall~~ MAY proceed to collect the taxes on the property by commencing a court action for collection or employing a collection agency as provided in section 39-10-112 or by distraining, seizing, and selling the personal property as provided in section 39-10-111 if either the treasurer or the assessor deems it necessary. If the levy for the current year has not then been fixed and made, the levy for the previous year shall be used to determine the amount of taxes due.

SECTION 17. In Colorado Revised Statutes, 39-10-114, **amend** (1)(b) as follows:

39-10-114. Abatement - cancellation of taxes. (1) (b) Any taxes illegally or erroneously levied and collected, and delinquent interest thereon, are refunded pursuant to this section, together with refund interest at the same rate as that provided for delinquent interest set forth in section 39-10-104.5; except that refund interest shall not be paid if the taxes were erroneously levied and collected as a result of an error made by the taxpayer in completing personal property schedules pursuant to the provisions of article 5 of this title 39. For abatements or refunds made pursuant to a petition for abatement or refund filed prior to January 1, 2018, refund interest accrues from the date payment of taxes and delinquent interest thereon was received by the treasurer from the taxpayer; except that refund interest accrues from the date a complete abatement petition is filed if the taxes were erroneously levied and collected as a result of an error or omission made by the taxpayer in completing the statements required pursuant to the provisions of article 7 of this title 39 and the county pays the abatement or refund within the time frame set forth in subsection (1)(a)(I)(B) of this section. For abatements or refunds made pursuant to a petition for abatement or refund filed on or after January 1, 2018, refund interest accrues from the date a complete abatement petition is filed. BEGINNING JANUARY 1, 2020, REFUND INTEREST ACCRUES FROM THE DATE A COMPLETE ABATEMENT PETITION IS FILED OR THE DATE PAYMENT OF TAXES WAS

RECEIVED BY THE TREASURER, WHICHEVER IS LATER.

SECTION 18. In Colorado Revised Statutes, 39-10-115, **amend** (2) as follows:

39-10-115. Certificate of taxes due. (2) When signed by the treasurer, such certificate, showing payment of all taxes due and the redemption of all outstanding tax sales, shall be conclusive evidence for all purposes and against all persons that the parcel of real property or mobile home therein described was, at the time, free and clear of all PROPERTY taxes due TO THE COUNTY and from all tax sales except tax sales whereon the time for redemption had already expired and the purchaser had received a deed.

SECTION 19. In Colorado Revised Statutes, 39-11-142, **amend** (1); **repeal** (6)(b); and **add** (7) as follows:

39-11-142. Disposition of certificates held by counties. (1) In all cases where a tax lien on real estate has been struck off to the county at tax sales and the county has held the certificate of sale for three years or more, the board of county commissioners may apply for and receive a tax deed in like manner as is provided by law in the case of delinquent tax sale certificates held by individuals. The board of county commissioners, whenever the county becomes entitled to a tax deed, may cause the treasurer to issue, serve, and publish notices, pursuant to law, of application for such tax deed in like manner as in the case of individual certificate holders.

~~(6) (b) It is the duty of the treasurer at least once each year to prepare and present, at any regular or special meeting of the board of county commissioners, a list of all tax liens on all real property struck off to the county and all certificates of sale relating thereto, which certificates have been held by the county for thirty years or more without obtaining a deed or being otherwise disposed of under this article.~~

(7) IT IS THE DUTY OF THE TREASURER AT LEAST ONCE EACH YEAR TO PREPARE AND PRESENT, AT ANY REGULAR OR SPECIAL MEETING OF THE BOARD OF COUNTY COMMISSIONERS, A LIST OF ALL TAX LIENS ON ALL REAL PROPERTY STRUCK OFF TO THE COUNTY AND ALL CERTIFICATES OF SALE RELATING THERETO, WHICH CERTIFICATES HAVE BEEN HELD BY THE COUNTY FOR THREE YEARS OR MORE WITHOUT OBTAINING A DEED OR BEING OTHERWISE DISPOSED OF UNDER THIS ARTICLE 11.

SECTION 20. Act subject to petition - effective date. This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 5, 2020, if adjournment sine die is on May 6, 2020); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2020 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: March 24, 2020