

CHAPTER 257

TAXATION

HOUSE BILL 21-1267

BY REPRESENTATIVE(S) Lontine and Larson, Exum, Gray, Lynch, Ricks, Snyder;
also SENATOR(S) Hisey and Story.

AN ACT

**CONCERNING A BOARD OF COUNTY COMMISSIONERS' OPTIONAL DELEGATION OF THE
ADMINISTRATIVE DUTY TO CERTIFY MILL LEVIES.**

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

SECTION 1. In Colorado Revised Statutes, 22-54-112, **amend** (1) as follows:

22-54-112. Reports to the state board. (1) On or before November 15 of each year, the property tax administrator shall certify to the state board the valuations for assessment of all taxable property within each county and for each district or portion of a joint district in each county, with the exception of the city and county of Denver, for which the time of certification shall be on or before December 20. The furnishing of certified copies of the board of county commissioners' OR ITS AUTHORIZED PARTY'S certification of levies and revenue to the county assessor and the property tax administrator, as provided by section 39-1-111(2), ~~C.R.S.~~, shall be considered as having fulfilled the requirement of this section.

SECTION 2. In Colorado Revised Statutes, 39-1-111, **amend** (1), (2), and (3) as follows:

39-1-111. Taxes levied by board of county commissioners. (1) No later than December 22 in each year, the board of county commissioners in each county of the state, or such other body in the city and county of Denver as shall be authorized by law to levy taxes, or the city council of the city and county of Broomfield, shall, EITHER by an order to be entered in the record of its proceedings OR BY WRITTEN APPROVAL, levy against the valuation for assessment of all taxable property located in the county on the assessment date, and in the various towns, cities, school districts, and special districts within such county, the requisite property taxes for all purposes required by law.

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.

(2) As soon as such levies have been made, the board of county commissioners, or other body authorized by law to levy taxes, OR EITHER GROUP'S AUTHORIZED PARTY shall forthwith certify all such levies to the assessor, upon forms prescribed by the administrator, and shall transmit a copy of such certification to the administrator, to the division of local government, and to the department of education.

(3) If the board of county commissioners, or other body authorized by law to levy taxes, OR EITHER GROUP'S AUTHORIZED PARTY fails to certify such levies to the assessor, it is the duty of the assessor, upon direction of the division of local government, to extend the levies of the previous year, subject to the limitations prescribed in section 29-1-301. ~~C.R.S.~~

SECTION 3. In Colorado Revised Statutes, 39-1-111.5, **amend** (3) as follows:

39-1-111.5. Temporary property tax credits and temporary mill levy rate reductions. (3) Concurrent with certification to the assessor of all mill levies by the board of county commissioners or other body authorized by law to levy taxes, OR BY EITHER GROUP'S AUTHORIZED PARTY, in accordance with section 39-1-111 (2), the board of county commissioners shall certify any other local government's temporary property tax credit or temporary mill levy rate reduction and any temporary property tax credit or temporary mill levy rate reduction for the county or city and county itself, itemized as set forth in subsection (2) of this section.

SECTION 4. 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; 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 2022 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: June 18, 2021