

Second Regular Session  
Seventy-third General Assembly  
STATE OF COLORADO

**ENGROSSED**

*This Version Includes All Amendments Adopted  
on Second Reading in the House of Introduction*

LLS NO. 22-0890.01 Bob Lackner x4350

**SENATE BILL 22-164**

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**SENATE SPONSORSHIP**

**Zenzinger and Woodward**, Kirkmeyer, Moreno

**HOUSE SPONSORSHIP**

**Woodrow and Lynch**, Pico, Valdez D.

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**Senate Committees**

Local Government

**House Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING THE SUBSTITUTION OF THE WORD "TREASURER'S" IN**  
102 **PLACE OF THE WORD "ASSESSOR'S" IN A STATUTORY PROVISION**  
103 **REQUIRING DISCLOSURE OF PROPERTY TAX INFORMATION FOR**  
104 **PURCHASERS OF NEWLY CONSTRUCTED RESIDENCES WITHIN THE**  
105 **BOUNDARIES OF A METROPOLITAN DISTRICT.**

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**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/>.)*

**Statutory Revision Committee.** In 2021, the general assembly enacted legislation (SB 21-262) that, among other things, required the

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

SENATE  
Amended 2nd Reading  
April 8, 2022

disclosure of property tax information to purchasers of newly constructed residences within the boundaries of metropolitan districts. As part of this required disclosure, SB 21-262 required the owner of the property to provide to the seller a copy of the most current county assessor's property tax certificate. The county assessors do not issue tax certificates. The tax certificate is issued by the county treasurer. The bill corrects this single incorrect statutory reference by substituting the word "treasurer's" for the word "assessor's".

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

2           **SECTION 1.** In Colorado Revised Statutes, 38-35.7-110, **amend**  
3 (2)(e) as follows:

4           **38-35.7-110. Disclosure - estimated future property taxes for**  
5 **newly constructed residences within the boundaries of a metropolitan**  
6 **district - rules - definition.** (2) On and after January 1, 2022, each  
7 owner of real property that sells real property that includes a newly  
8 constructed residence, concurrently with or prior to the execution of a  
9 contract to sell the property, shall provide to the purchaser of the  
10 property:

11           (e) A copy of the most current county assessor's property tax  
12 certificate OF TAXES DUE OR TAX STATEMENT ISSUED BY THE COUNTY  
13 TREASURER THAT IS applicable to the property as an estimate of the sum  
14 of additional property taxes MILL LEVIES levied by other taxing entities  
15 that overlap the property in which the newly constructed residence is  
16 located.

17           **SECTION 2. Safety clause.** The general assembly hereby finds,  
18 determines, and declares that this act is necessary for the immediate  
19 preservation of the public peace, health, or safety.