

Second Regular Session
Seventy-second General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 20-0355.01 Nicole Myers x4326

HOUSE BILL 20-1077

HOUSE SPONSORSHIP

Rich,

SENATE SPONSORSHIP

Holbert,

House Committees

Transportation & Local Government

Senate Committees

A BILL FOR AN ACT

101 CONCERNING THE MODIFICATION OF VARIOUS PROVISIONS REGARDING
102 THE RESPONSIBILITIES OF THE COUNTY TREASURER.

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>.)

The bill modifies the authority and duties of the county treasurer (treasurer) of each county.

Treasurer's fees: The treasurer is required to charge and receive fees on all money received for town and city taxes. Current law also specifies that the fee for the collection of specific ownership taxes shall not be charged by the treasurer as the fee is charged when the specific

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.

ownership tax is collected by the authorized agent. **Section 1** of the bill clarifies that the requirement to charge fees does not apply to the collection of specific ownership taxes.

In addition, section 1 makes the fees that the treasurer is required to charge for research consistent with the fees charged pursuant to the "Colorado Open Records Act", and **sections 1 and 14** make the fee charged for issuing an authentication of paid ad valorem taxes and a transportable manufactured home permit discretionary.

Deputy treasurer: Current law authorizes a treasurer to appoint a deputy treasurer as necessary. **Section 2** authorizes a treasurer to appoint a chief deputy and specifies that the chief deputy treasurer performs the duties of the treasurer if the treasurer is unable to perform such duties or if there is a vacancy in the treasurer's office.

Receipts: Each treasurer is required to issue a receipt upon payment of any money to him or her. **Sections 3 and 11** specify that if a person who has paid taxes wants a receipt for payment of taxes, the person shall request a receipt and the treasurer is required to issue such receipt upon request.

Keeping a cash book: Current law requires each treasurer to keep a cash book with a record of every financial transaction in which the treasurer is involved. **Section 4** repeals this requirement, as it is redundant to another statutory provision that requires each treasurer to keep a just and true account of the receipt and expenditure of all money that comes in or goes out of the treasurer's office.

Definition of treasurer: For county purposes, "treasurer" is defined as the elected treasurer of a county or his or her appointed successor. However, the Weld county treasurer is appointed pursuant to the county's charter rather than elected. **Section 5** modifies the definition of treasurer to include the treasurer or equivalent officer, as provided in the county's charter, for any home rule county.

Conveyance of property: Current law specifies when the grantee or grantor of a conveyance of property will pay the taxes levied on the property if the conveyance does not include an express agreement regarding which party will pay the taxes due. **Section 6** clarifies that this provision applies only when the property conveyed is not personal property, which is addressed in another provision of law. In addition, **section 9** clarifies that personal property tax obligations resulting from any conveyance, relocation, or change in tax status of the property that were not in the process of collection as of a certain date shall be waived.

Notice of property tax exemption: By specified dates each year, each county assessor and treasurer is required to mail certain mailings or notices to each residential real property address in the county. **Section 7** specifies that if the county assessor or treasurer has reasonable certainty that such a notice will not be delivered to a residential real property address by the United States postal service, the county assessor and

treasurer are not required to send the notice to that address.

Declarations: Current law allows the treasurer to assess and tax any taxable property located in the treasurer's county if the property was omitted from the county assessor's tax list and warrant. Current law also requires public utilities in the state and the operators or owners of oil and gas leaseholds in the state to file with the property tax administrator or the county assessor, respectively, certain statements regarding their property. The statements are confidential and are currently not available to the treasurers. The treasurer, however, may need access to these statements if property owned by the public utility or the oil and gas leaseholds are omitted from the tax list and warrant. **Sections 8 and 10** specify that such statements filed with the property tax administrator and the county assessor are available to the treasurer.

Notice of school district mill levy: Current law requires each person whose name appears on the tax list and warrant to be informed in writing of specified information regarding the school district general fund mill levy. **Section 12** modifies this provision to require the school district mill levy information be included on every tax notice.

Estimated payment of tax: Current statute does not authorize a treasurer to accept an early payment of tax. **Section 13** allows a treasurer to accept an estimated prepayment of property taxes due for the current tax year prior to the treasurer's receipt of the tax warrant. Section 13 also specifies the date by which a taxpayer is required to pay a shortfall and requires the treasurer to refund any overpayment as soon as practicable.

Tax liens on mobile homes: Current law specifies that a mobile home that is sold may be redeemed by the owner if certain criteria are satisfied. **Section 15** modifies this provision to also allow the mobile home to be redeemed if it is stricken off to the county.

When a mobile home has been purchased by the county at a tax sale and the assessor has determined that the actual value of the mobile home is less than \$1,000, current law requires the treasurer to declare the mobile home condemned and to dispose of the mobile home at the end of the redemption period. Section 15 authorizes, rather than requires, the treasurer to condemn and dispose of the mobile home at the end of the redemption period.

Personal property tax moving from county: Pursuant to current law, if the treasurer has reason to believe that personal property will be removed from the state, the treasurer may proceed with collections. Current law also states that if the county assessor reports that the property is moving out of the county, the treasurer is required to proceed with the collections process. **Section 16** makes the 2 provisions consistent by referencing property moving out of the county in both instances and by allowing the treasurer to determine whether to proceed with collections in both instances.

Abatement of taxes: Current law specifies that for abatements or

refunds of taxes made pursuant to a petition for abatement or refund, interest accrues from the date a complete abatement petition is filed. **Section 17** requires that beginning January 1, 2020, interest accrues from the date an abatement petition is filed or the date payment of taxes was received by the treasurer, whichever is later.

Certification of taxes due: Upon request, a treasurer is required to certify the amount of taxes due as shown in the records of the treasurer's office or the records of the department of revenue. Current law specifies that a certificate signed by the treasurer showing payment of all taxes due is conclusive evidence that the taxes have been paid, without distinguishing between taxes owed to the treasurer and taxes owed to the department of revenue. **Section 18** specifies that a certificate signed by the treasurer is conclusive evidence that only the taxes owed to the county have been paid.

County held liens: Current law requires the treasurer, at least annually, to prepare and present to 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 to the property if the certificates have been held by the county for 30 years or more without obtaining a deed or being otherwise disposed of. **Section 19** changes this requirement to apply to certificates held by the county for 3 years to allow the board of county commissioners to take certain actions regarding the property at an earlier date.

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

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

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

6 (a) Upon all ~~moneys~~ MONEY received by him OR HER for town and
7 city taxes EXCEPT AS OTHERWISE PROVIDED IN SECTION 42-3-107 (24)(c),
8 whether such towns or cities are incorporated under the general laws or
9 by special charter, and anything in said charter to the contrary
10 notwithstanding, and upon all school taxes in counties of the first class,
11 one percent; in counties of the second class, one percent; in counties of
12 every other class, one percent on school taxes and two percent on town

1 and city taxes; except that a collection fee not exceeding one-quarter of
2 one percent shall be charged as provided in section 22-54-119 C.R.S., and
3 no collection fee shall be charged on other school taxes exempt by law
4 from said collection fees;

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

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

10 (1.5) THE COUNTY TREASURER MAY CHARGE AND RECEIVE THE FEE
11 SPECIFIED IN SECTION 42-4-510 (2)(a) FOR ISSUING AN AUTHENTICATION
12 OF PAID AD VALOREM TAXES AND A TRANSPORTABLE MANUFACTURED
13 HOME PERMIT.

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

16 **30-10-704. Chief deputy treasurer - duties.** The county treasurer
17 may appoint a CHIEF deputy, who in the absence of the treasurer from his
18 OR HER office, or in case of vacancy in said office, for any disability of
19 the treasurer to perform the duties of his OR HER office, may perform all
20 the duties of the office of treasurer, until such vacancy is filled or such
21 disability removed. ALL ACTS OF A CHIEF DEPUTY TREASURER SHALL HAVE
22 THE SAME EFFECT AS THOUGH PERFORMED BY THE COUNTY TREASURER.

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

25 **30-10-715. Treasurer to issue receipt for money collected.**
26 Upon payment of any money to him OR HER AND UPON REQUEST OF AN
27 INDIVIDUAL TAXPAYER OR THE TAXPAYER'S AGENT, the county treasurer

1 shall issue AND SHALL MAIL, IF ADDITIONALLY REQUESTED, his OR HER
2 receipt ~~therefor~~ to the person paying it, setting forth the account upon
3 which it is paid, and, in the case of the payment of taxes, such receipt
4 shall state the valuation of property taxed, the rate of taxation, and the
5 total amount of such taxes. ~~to agree with his cash book.~~

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

8 **30-10-717. Cash book - open to inspection.** ~~Every county~~
9 ~~treasurer shall keep in his office a cash book, wherein shall be entered~~
10 ~~every sum of money paid to him by virtue of his office, the date of such~~
11 ~~payment, the name of the person paying the same, the account upon~~
12 ~~which the same was paid, the nature of the funds so paid to him, whether~~
13 ~~money, state or county scrip, or evidences of state or county indebtedness,~~
14 ~~and the amount of each separate kind. Such cash book, at all reasonable~~
15 ~~hours of the day, shall be open to the inspection and examination of all~~
16 ~~persons desiring to inspect or examine the same.~~

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

19 **39-1-102. Definitions.** As used in articles 1 to 13 of this title 39,
20 unless the context otherwise requires:

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

1 **filing penalties.** (2) All such statements filed with the administrator shall
2 be considered private documents and shall be available only to the
3 administrator, ~~and~~ the employees of the division of property taxation, ~~and~~
4 ~~to~~ assessors, AND COUNTY TREASURERS.

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

7 **39-5-104.5. Valuation of personal property.** (2) Personal
8 property tax obligations resulting from any conveyance, relocation, or
9 change in tax status of the property during the property tax year that ~~are~~
10 WERE not in the process of collection ~~as of~~ PRIOR TO January 1, 1997,
11 shall be waived, and the treasurer shall not commence any action to
12 collect such obligations.

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

15 **39-7-101. Statement of owner or operator.** (4) All statements
16 and documentation filed with the assessor shall be considered private
17 documents and shall be available on a confidential basis only to the
18 assessor, the administrator, the annual study contractor hired pursuant to
19 section 39-1-104, the executive director of the department of revenue,
20 THE COUNTY TREASURER, and their employees. Such statements and
21 documentation shall be available on a confidential basis to the board of
22 assessment appeals and the county board of equalization when
23 information in such statements and documentation is pertinent to an
24 appeal or protest.

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

27 **39-10-102. When taxes payable.** (2) Except as otherwise

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

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

8 **39-10-103. Tax statement.** (2) Each ~~person whose name appears~~
9 ~~on the tax list and warrant shall be informed in writing of~~ TAX NOTICE
10 SHALL CONTAIN INFORMATION REGARDING the actual school district
11 general fund mill levy and the school district general fund mill levy in
12 absence of funds estimated to be received by school districts pursuant to
13 the "Public School Finance Act of 1994", article 54 of title 22, ~~C.R.S.~~,
14 and the estimated funds to be received for the general funds of districts
15 from the state.

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

18 **39-10-104.5. Payment dates - optional payment dates - failure**
19 **to pay - delinquency.** (12) NOTWITHSTANDING ANY OTHER PROVISION
20 OF LAW, A COUNTY TREASURER MAY ACCEPT AN ESTIMATED PREPAYMENT
21 OF PROPERTY TAXES DUE FOR THE CURRENT TAX YEAR PRIOR TO THE
22 TREASURER'S RECEIPT OF THE TAX WARRANT PURSUANT TO SECTION
23 39-5-129. BY APRIL 30 OF THE NEXT TAX YEAR, THE TAXPAYER SHALL PAY
24 ANY SHORTFALL BETWEEN THE ESTIMATED TAXES DUE AND THE
25 PREPAYMENT AMOUNT REMITTED. THE COUNTY TREASURER SHALL
26 REFUND ANY OVERPAYMENT AS SOON AS PRACTICABLE AFTER RECEIVING
27 THE TAX WARRANT PURSUANT TO SECTION 39-5-129.

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

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

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

8 **39-10-111.5. Distraint - sale - redemption - mobile homes.**

9 (6) (a) (I) A mobile home that is located on leased land or other land not
10 owned by the owner of the mobile home, including, but not limited to,
11 land that was previously owned by the owner of the mobile home and the
12 ownership of which was subsequently acquired by foreclosure, and that
13 is sold OR STRICKEN OFF TO THE COUNTY under the provisions of this
14 section may be redeemed by the owner thereof within one year after the
15 date of the sale upon payment to the treasurer of the proceeds of the sale,
16 interest on such amount at the rate that is determined pursuant to section
17 39-12-103 (3), and all taxes due and payable on the mobile home
18 subsequent to the tax sale, except as provided in subsection (7) of this
19 section.

20 (7) Where a mobile home has been declared to be purchased by
21 the county at the tax sale and where the actual value of the mobile home
22 as shown on the assessment roll has been determined by the assessor to
23 be less than one thousand dollars, the redemption period for such mobile
24 home shall be sixty days. The assessor's determination of value shall be
25 deemed accurate absent a showing of negligence on the part of the
26 assessor. On or before ten days prior to the close of the redemption
27 period, the treasurer shall notify the owner of the mobile home and any

1 lienholder of record in the department of revenue and secretary of state,
2 by personal delivery or by certified or registered mail to the last-known
3 address, that the mobile home ~~shall~~ MAY be declared condemned and ~~shall~~
4 MAY be disposed of at the end of the redemption period. The treasurer has
5 the authority to so declare a mobile home condemned after the
6 redemption period has terminated. After the titled mobile home is
7 declared condemned, it may be disposed of as the treasurer deems
8 appropriate.

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

11 **39-10-113. Removal or transfer of personal property -**
12 **collection of taxes.** (1) (a) If at any time after the lien of general taxes
13 has attached the treasurer believes for any reason that any taxable
14 personal property may be removed from the ~~state of Colorado~~ COUNTY or
15 may be dissipated or distributed, so that taxes to be levied for the current
16 year may not be collectible, the treasurer may at once proceed to collect
17 the taxes and, if the treasurer deems it necessary, may distrain, seize, and
18 sell the personal property to enforce collection. Upon the treasurer's
19 request, the assessor shall certify to the treasurer the valuation for
20 assessment of the personal property for the current year. If the levy for the
21 current year has not then been fixed and made, the levy for the previous
22 year shall be used to determine the amount of taxes due.

23 (2) Whenever the assessor notifies the treasurer of the valuation
24 of any taxable personal property, as provided in section 39-5-110 (2),
25 which property the assessor believes might be removed from the county,
26 the treasurer ~~shall~~ MAY proceed to collect the taxes on the property by
27 commencing a court action for collection or employing a collection

1 agency as provided in section 39-10-112 or by distraining, seizing, and
2 selling the personal property as provided in section 39-10-111 if either the
3 treasurer or the assessor deems it necessary. If the levy for the current
4 year has not then been fixed and made, the levy for the previous year shall
5 be used to determine the amount of taxes due.

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

8 **39-10-114. Abatement - cancellation of taxes.** (1)(b) Any taxes
9 illegally or erroneously levied and collected, and delinquent interest
10 thereon, are refunded pursuant to this section, together with refund
11 interest at the same rate as that provided for delinquent interest set forth
12 in section 39-10-104.5; except that refund interest shall not be paid if the
13 taxes were erroneously levied and collected as a result of an error made
14 by the taxpayer in completing personal property schedules pursuant to the
15 provisions of article 5 of this title 39. For abatements or refunds made
16 pursuant to a petition for abatement or refund filed prior to January 1,
17 2018, refund interest accrues from the date payment of taxes and
18 delinquent interest thereon was received by the treasurer from the
19 taxpayer; except that refund interest accrues from the date a complete
20 abatement petition is filed if the taxes were erroneously levied and
21 collected as a result of an error or omission made by the taxpayer in
22 completing the statements required pursuant to the provisions of article
23 7 of this title 39 and the county pays the abatement or refund within the
24 time frame set forth in subsection (1)(a)(I)(B) of this section. For
25 abatements or refunds made pursuant to a petition for abatement or refund
26 filed on or after January 1, 2018, refund interest accrues from the date a
27 complete abatement petition is filed. BEGINNING JANUARY 1, 2020,

1 REFUND INTEREST ACCRUES FROM THE DATE A COMPLETE ABATEMENT
2 PETITION IS FILED OR THE DATE PAYMENT OF TAXES WAS RECEIVED BY THE
3 TREASURER, WHICHEVER IS LATER.

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

6 **39-10-115. Certificate of taxes due.** (2) When signed by the
7 treasurer, such certificate, showing payment of all taxes due and the
8 redemption of all outstanding tax sales, shall be conclusive evidence for
9 all purposes and against all persons that the parcel of real property or
10 mobile home therein described was, at the time, free and clear of all
11 PROPERTY taxes due TO THE COUNTY and from all tax sales except tax
12 sales whereon the time for redemption had already expired and the
13 purchaser had received a deed.

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

16 **39-11-142. Disposition of certificates held by counties.** (1) In
17 all cases where a tax lien on real estate has been struck off to the county
18 at tax sales and the county has held the certificate of sale for three years
19 or more, the board of county commissioners may apply for and receive a
20 tax deed in like manner as is provided by law in the case of delinquent tax
21 sale certificates held by individuals. The board of county commissioners,
22 whenever the county becomes entitled to a tax deed, may cause the
23 treasurer to issue, serve, and publish notices, pursuant to law, of
24 application for such tax deed in like manner as in the case of individual
25 certificate holders.

26 (6) (b) ~~It is the duty of the treasurer at least once each year to~~
27 ~~prepare and present, at any regular or special meeting of the board of~~

1 ~~county commissioners, a list of all tax liens on all real property struck off~~
2 ~~to the county and all certificates of sale relating thereto, which certificates~~
3 ~~have been held by the county for thirty years or more without obtaining~~
4 ~~a deed or being otherwise disposed of under this article.~~

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

12 **SECTION 20. Act subject to petition - effective date.** This act
13 takes effect at 12:01 a.m. on the day following the expiration of the
14 ninety-day period after final adjournment of the general assembly (August
15 5, 2020, if adjournment sine die is on May 6, 2020); except that, if a
16 referendum petition is filed pursuant to section 1 (3) of article V of the
17 state constitution against this act or an item, section, or part of this act
18 within such period, then the act, item, section, or part will not take effect
19 unless approved by the people at the general election to be held in
20 November 2020 and, in such case, will take effect on the date of the
21 official declaration of the vote thereon by the governor.