

HB1117_L.002

HOUSE COMMITTEE OF REFERENCE REPORT

Chairman of Committee_____
DateCommittee on Local Government.

After consideration on the merits, the Committee recommends the following:

HB10-1117 be amended as follows:

1 Amend printed bill, page 4, strike lines 6 through 8 and substitute:

2 "SECTION 3. 39-10-103 (1) (a), Colorado Revised Statutes, is
3 amended, and the said 39-10-103 is further amended BY THE
4 ADDITION OF A NEW SUBSECTION, to read:

5 **39-10-103. Tax statement.** (1) (a) As soon as practicable after
6 January 1, the treasurer shall, AT THE TREASURER'S DISCRETION, mail OR
7 SEND ELECTRONIC NOTIFICATION to each person whose name appears on
8 the tax list and warrant a statement OR TRUE AND ACTUAL NOTICE OF
9 ELECTRONIC STATEMENT AVAILABILITY, AS APPLICABLE, showing the total
10 amount of taxes payable by such person, which statement shall separately
11 list the amount of taxes levied on real and personal property and shall
12 recite the actual value of the property and the amount of valuation for
13 assessment upon which such taxes were levied. If any of the personal
14 property upon which taxes are to be levied is a mobile home, the tax
15 statement shall contain the following notice: "This property may not be
16 moved without a valid permit or prorated tax receipt and a transportable
17 manufactured home permit from the county treasurer's office. Violators
18 shall be prosecuted." Failure of any person to receive such statement OR
19 TRUE AND ACTUAL NOTICE OF AN ELECTRONIC STATEMENT, AS
20 APPLICABLE, shall not preclude collection by the treasurer of the amount
21 of taxes due from and payable by such person. Such statement shall
22 include a notice that, if such person desires a receipt for payment of taxes,
23 the person shall request such receipt. The statement may also state what
24 each mill levy would have been for each taxing district for the prior tax



1 year based upon the current year's valuation for assessment.

2 (4) NOTWITHSTANDING ANY OTHER".

3 Page 4, after line 22 insert:

4 "SECTION 4. 39-10-104.5 (3) (a), Colorado Revised Statutes, is
5 amended to read:

6 **39-10-104.5. Payment dates - optional payment dates - failure**
7 **to pay - delinquency.** (3) (a) If the first installment is not paid on or
8 before the last day of February, then delinquent interest on the first
9 installment shall accrue at the rate of one percent per month from the first
10 day of March until the date of payment; except that, if payment of the first
11 installment is made after the last day of February but not later than thirty
12 days after the mailing by the treasurer of the tax statement, OR TRUE AND
13 ACTUAL NOTIFICATION OF AN ELECTRONIC STATEMENT, pursuant to section
14 39-10-103 (1) (a), no such delinquent interest shall accrue. If the second
15 installment is not paid by the fifteenth day of June, delinquent interest on
16 the second installment shall accrue at the rate of one percent per month
17 from the sixteenth day of June until the date of payment. Interest on the
18 first installment shall continue to accrue at the same time that interest is
19 accruing on the unpaid portion of the second installment. The taxpayer
20 shall continue to have the option of paying delinquent property taxes in
21 two equal installments until one day prior to the sale of the tax lien on
22 such property pursuant to article 11 of this title."

23 Renumber succeeding section accordingly.

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