

**First Regular Session
Sixty-third General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. 01-0954.01 Nicole Hoffman

HOUSE BILL 01-1382

HOUSE SPONSORSHIP

Crane, Alexander, Boyd, Cadman, Clapp, Cloer, Daniel, Dean, Fairbank, Hefley, Hodge, Jahn, Johnson, Kester, King, Lee, Nunez, Paschall, Ragsdale, Rhodes, Rippy, Schultheis, Snook, Spence, Spradley, Stafford, Stengel, Swenson, Tochtrop, Webster, Witwer, Young, Sinclair, and Vigil

SENATE SPONSORSHIP

Teck, and Cairns

House Committees

Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING THE APPORTIONMENT OF PROPERTY TAXES COLLECTED**

102 **BY NEWLY CREATED COUNTIES AND CITIES AND COUNTIES.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)

In the event that any portion of land within the territorial limits of a preexisting county or city and county was consolidated by constitutional amendment to form a new county or city and county during the calendar year, requires the following:

- The board of county commissioners of any preexisting county or city and county shall have the authority to certify the property tax levy to the board of county commissioners or equivalent governing body of the new county or city and

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.

Capital letters indicate new material to be added to existing statute.

Dashes through the words indicate deletions from existing statute.

- county. The certification shall be prorated based on the length of time during the calendar year that the taxable property was within the territorial limits of the preexisting county or city and county before such taxable property became the territory of the new county or city and county.
- No later than December 22 of such calendar year, the board of county commissioners or equivalent governing body of the new county or city and county shall levy against the valuation for assessment of all taxable property that was previously within the territorial limits of the preexisting county or city and county the requisite property tax for all purposes required by law as certified by the preexisting county or city and county.
 - The new county or city and county shall certify to the board of county commissioners or other governing body of the preexisting county or city and county the total valuation for assessment of all taxable property that was located within the territorial limits of the preexisting county or city and county but was consolidated to form the new county or city and county during that calendar year.
 - The tax statement for any taxpayer who owns taxable property that was situated within the territorial limits of both the preexisting and new county or city and county during the calendar year shall list the mill levies and the amount of taxes to be credited by the new county or city and county to the preexisting county or city and county for that calendar year.
 - The taxes, and any penalties and interest on such taxes, collected by the county treasurer following the year in which the new county or city and county was formed for the taxable property situated within the portion of land that was consolidated to form the new county or city and county shall be apportioned, credited, and distributed to the preexisting county or city and county and new county or city and county based on the length of time during the calendar year that the taxable property was situated within the territorial limits of each county or city and county.

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

2 **SECTION 1.** 30-11-107 (2), Colorado Revised Statutes, is
3 amended BY THE ADDITION OF A NEW PARAGRAPH to read:

4 **30-11-107. Powers of the board.** (2) (c) THE BOARD OF COUNTY

1 COMMISSIONERS OF ANY PREEXISTING COUNTY OR CITY AND COUNTY THAT
2 HAD ANY PORTION OF THE LAND WITHIN ITS TERRITORIAL LIMITS
3 CONSOLIDATED BY CONSTITUTIONAL AMENDMENT TO FORM A NEW COUNTY
4 OR CITY AND COUNTY DURING THE CALENDAR YEAR SHALL HAVE THE
5 AUTHORITY TO CERTIFY THE LEVY AGAINST THE VALUATION FOR
6 ASSESSMENT OF TAXABLE PROPERTY WITHIN SUCH PORTION OF LAND FOR
7 SUCH TAX YEAR TO THE BOARD OF COUNTY COMMISSIONERS OR
8 EQUIVALENT GOVERNING BODY OF THE NEW COUNTY OR CITY AND COUNTY
9 FOR COLLECTION IN THE FOLLOWING YEAR. THE PREEXISTING COUNTY
10 SHALL PRORATE ITS LEVY CERTIFICATION BASED ON THE LENGTH OF TIME
11 DURING THE CALENDAR YEAR THAT THE TAXABLE PROPERTY WAS WITHIN
12 THE TERRITORIAL LIMITS OF THE PREEXISTING COUNTY OR CITY AND
13 COUNTY BEFORE SUCH TAXABLE PROPERTY BECAME THE TERRITORY OF THE
14 NEW COUNTY OR CITY AND COUNTY.

15 **SECTION 2.** 39-1-111 (1), Colorado Revised Statutes, is
16 amended to read:

17 **39-1-111. Taxes levied by board of county commissioners.**

18 (1) (a) No later than December 22 in each year, the board of county
19 commissioners in each county of the state, or such other body in the city
20 and county of Denver as shall be authorized by law to levy taxes, OR ANY
21 OTHER BODY AUTHORIZED BY LAW TO LEVY TAXES IN ANY OTHER COUNTY
22 OR CITY AND COUNTY OF THE STATE, shall, by an order to be entered in the
23 record of its proceedings, levy against the valuation for assessment of all
24 taxable property located in the county on the assessment date, and in the
25 various towns, cities, school districts, and special districts within such
26 county, the requisite property taxes for all purposes required by law.

27 (b) IN THE EVENT THAT ANY PORTION OF LAND WITHIN THE

1 TERRITORIAL LIMITS OF A PREEXISTING COUNTY OR CITY AND COUNTY WAS
2 CONSOLIDATED BY CONSTITUTIONAL AMENDMENT TO FORM A NEW COUNTY
3 OR CITY AND COUNTY DURING A CALENDAR YEAR, NO LATER THAN
4 DECEMBER 22 OF SUCH CALENDAR YEAR, THE BOARD OF COUNTY
5 COMMISSIONERS OR EQUIVALENT GOVERNING BODY OF THE NEW COUNTY
6 OR CITY AND COUNTY SHALL LEVY AGAINST THE VALUATION FOR
7 ASSESSMENT OF ALL TAXABLE PROPERTY THAT WAS PREVIOUSLY WITHIN
8 THE TERRITORIAL LIMITS OF THE PREEXISTING COUNTY OR CITY AND
9 COUNTY THE REQUISITE PROPERTY TAXES FOR ALL PURPOSES REQUIRED BY
10 LAW AS CERTIFIED BY THE PREEXISTING COUNTY OR CITY AND COUNTY.

11 **SECTION 3.** 39-5-128, Colorado Revised Statutes, is amended
12 BY THE ADDITION OF A NEW SUBSECTION to read:

13 **39-5-128. Certification of valuation for assessment.** (4) THE
14 ASSESSOR OF ANY NEW COUNTY OR CITY AND COUNTY FORMED BY
15 CONSTITUTIONAL AMENDMENT DURING A CALENDAR YEAR SHALL CERTIFY
16 TO THE BOARD OF COUNTY COMMISSIONERS OF THE PREEXISTING COUNTY
17 OR CITY AND COUNTY THE TOTAL VALUATION FOR ASSESSMENT OF ALL
18 TAXABLE PROPERTY THAT WAS LOCATED WITHIN THE TERRITORIAL LIMITS
19 OF SUCH PREEXISTING COUNTY OR CITY AND COUNTY BUT BECAME
20 TERRITORY OF THE NEW COUNTY OR CITY AND COUNTY DURING THAT YEAR.
21 THE CERTIFICATION SHALL BE MADE PRIOR TO DECEMBER 10 OF THE
22 CALENDAR YEAR IN WHICH THE LAND WITHIN THE TERRITORIAL LIMITS OF
23 THE PREEXISTING COUNTY OR CITY AND COUNTY WAS CONSOLIDATED TO
24 FORM THE NEW COUNTY OR CITY AND COUNTY.

25 **SECTION 4.** 39-10-103 (1) (b), Colorado Revised Statutes, is
26 amended to read:

27 **39-10-103. Tax statement.** (1) (b) (I) On and after January 1,

1 1988, each taxpayer's statement required by paragraph (a) of this
2 subsection (1) shall also separately list the mill levies and the amount of
3 taxes to be credited to the state, the county, municipalities, school
4 districts, special districts, and other districts within the county which are
5 applicable to his THE TAXPAYER'S property. This paragraph (b) shall be
6 applicable for statements for 1987 taxes payable in 1988 and for each
7 statement thereafter.

8 (II) IN THE EVENT THAT THE TAXPAYER'S TAXABLE PROPERTY IS
9 SITUATED ON A PORTION OF LAND WITHIN THE TERRITORIAL LIMITS OF A
10 PREEXISTING COUNTY OR CITY AND COUNTY THAT HAS BEEN
11 CONSOLIDATED BY CONSTITUTIONAL AMENDMENT TO FORM A NEW COUNTY
12 OR CITY AND COUNTY DURING THE PRIOR CALENDAR YEAR, SUCH
13 TAXPAYER'S STATEMENT REQUIRED BY PARAGRAPH (a) OF THIS SUBSECTION
14 (1) SHALL LIST, IN ADDITION TO THE MILL LEVIES REQUIRED TO BE LISTED
15 PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH (b), THE MILL LEVIES
16 AND THE AMOUNT OF TAXES TO BE CREDITED AND DISTRIBUTED BY THE
17 NEW COUNTY OR CITY AND COUNTY TO THE PREEXISTING COUNTY OR CITY
18 AND COUNTY FOR THAT YEAR.

19 **SECTION 5.** 39-10-107 (1) and (4), Colorado Revised Statutes,
20 are amended to read:

21 **39-10-107. Apportionment of taxes, delinquent interest -**
22 **payment.** (1) (a) Notwithstanding any other provision of law to the
23 contrary, all taxes collected by the treasurer shall be apportioned, credited,
24 and distributed to the state, the county, and the several towns, cities,
25 school districts, and special districts within the county, AND IF
26 APPLICABLE, TO ANY PREEXISTING COUNTY OR CITY AND COUNTY THAT
27 HAD ANY PORTION OF THE LAND WITHIN ITS TERRITORIAL LIMITS

1 CONSOLIDATED TO FORM A NEW COUNTY OR CITY AND COUNTY DURING THE
2 PREVIOUS CALENDAR YEAR, on the tenth day of each month for all taxes
3 collected during the immediately preceding month; except that any prior
4 years' taxes collected during any given year on oil and gas leaseholds and
5 lands which had previously been omitted from the assessment roll due to
6 underreporting of the selling price or the quantity of oil and gas sold
7 therefrom shall be placed in escrow by the treasurer to be apportioned,
8 credited, and distributed during January of the subsequent year. Prior to
9 being apportioned, credited, and distributed, such taxes shall be reduced
10 by an amount equal to the costs incurred by the treasurer and the assessor;
11 however, such costs shall not include any contingency fee paid to any
12 person for the audit review and collection of such prior years' taxes as
13 such contingency fees are prohibited. All delinquent interest shall be
14 apportioned, credited, and distributed in the same manner.

15 (b) IN THE EVENT THAT ANY PORTION OF LAND WITHIN THE
16 TERRITORIAL LIMITS OF A PREEXISTING COUNTY OR CITY AND COUNTY WAS
17 CONSOLIDATED BY CONSTITUTIONAL AMENDMENT TO FORM A NEW COUNTY
18 OR CITY AND COUNTY DURING A CALENDAR YEAR, ANY DELINQUENT TAXES
19 AND INTEREST COLLECTED BY THE TREASURER OF THE NEW COUNTY OR
20 CITY AND COUNTY FOR ANY TAXABLE PROPERTY SITUATED ON SUCH
21 CONSOLIDATED LAND SHALL BE APPORTIONED, CREDITED, AND
22 DISTRIBUTED TO THE PREEXISTING COUNTY OR CITY AND COUNTY AND THE
23 NEW COUNTY OR CITY AND COUNTY BASED ON THE TIME THE PROPERTY
24 WAS LOCATED WITHIN THE TERRITORIAL LIMITS OF EACH COUNTY OR CITY
25 AND COUNTY.

26 (4) No later than the tenth day of each month, the treasurer shall
27 prepare and submit to the board of county commissioners and to the

1 proper officer of each town, city, school district, and special district
2 within his OR HER county, AND, IF APPLICABLE, TO THE BOARD OF COUNTY
3 COMMISSIONERS OF ANY PREEXISTING COUNTY OR CITY AND COUNTY THAT
4 HAD ANY PORTION OF THE LAND WITHIN ITS TERRITORIAL LIMITS
5 CONSOLIDATED TO FORM A NEW COUNTY OR CITY AND COUNTY DURING THE
6 PRIOR CALENDAR YEAR, a statement showing the amount collected by ~~him~~
7 THE TREASURER for each such entity during the month immediately
8 preceding from each separate levy imposed for such entity. No later than
9 the tenth day of January of each year, ~~he~~ THE TREASURER shall prepare
10 and submit a similar statement showing the amount collected during the
11 entire calendar year immediately preceding from each separate levy
12 imposed for such entity.

13 **SECTION 6. Safety clause.** The general assembly hereby finds,
14 determines, and declares that this act is necessary for the immediate
15 preservation of the public peace, health, and safety.