

SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Local Government & Housing.

SB23B-006 be amended as follows:

1 Amend printed bill, page 3, after line 11 insert:

2 **"SECTION 2.** In Colorado Revised Statutes, 22-40-102, **amend**
3 (3) and (6) as follows:

4 **22-40-102. Certification - tax revenues - repeal.** (3) (a) The
5 board of education of a school district ~~which~~ THAT had an actual
6 enrollment of more than fifty thousand pupils during the preceding school
7 year may make the certification provided for in subsection (1) of this
8 section no later than December 15.

9 (b) (I) FOR THE PROPERTY TAX YEAR COMMENCING ON JANUARY
10 1, 2023, THE DEADLINE SET FORTH IN SUBSECTION (3)(a) OF THIS SECTION
11 IS POSTPONED FROM DECEMBER 15, 2023, TO JANUARY 10, 2024.

12 (II) THIS SUBSECTION (3)(b) IS REPEALED, EFFECTIVE JULY 1, 2025.

13 (6) (a) Each school district, with such assistance as may be
14 required from the department of education, shall inform the county
15 treasurer for each county within the district's boundaries no later than
16 December 15 of each year of said district's general fund mill levy in the
17 absence of funds estimated to be received by said district pursuant to the
18 "Public School Finance Act of 1994", article 54 of this ~~title~~ TITLE 22, and
19 the estimated funds to be received for the general fund of the district from
20 the state.

21 (b) (I) FOR THE PROPERTY TAX YEAR COMMENCING ON JANUARY
22 1, 2023, THE DEADLINE SET FORTH IN SUBSECTION (6)(a) OF THIS SECTION
23 IS POSTPONED FROM DECEMBER 15, 2023, TO JANUARY 10, 2024.

24 (II) THIS SUBSECTION (6)(b) IS REPEALED, EFFECTIVE JULY 1, 2025.

25 **SECTION 3.** In Colorado Revised Statutes, 39-1-111, **amend** (1)
26 and (5) as follows:

27 **39-1-111. Taxes levied by board of county commissioners -**
28 **repeal.** (1) (a) No later than December 22 in each year, the board of
29 county commissioners in each county of the state, or such other body in
30 the city and county of Denver as shall be authorized by law to levy taxes,
31 or the city council of the city and county of Broomfield, shall, either by
32 an order to be entered in the record of its proceedings or by written
33 approval, levy against the valuation for assessment of all taxable property
34 located in the county on the assessment date, and in the various towns,
35 cities, school districts, and special districts within such county, the
36 requisite property taxes for all purposes required by law.

37 (b) (I) FOR THE PROPERTY TAX YEAR COMMENCING ON JANUARY
38 1, 2023, THE DEADLINE SET FORTH IN SUBSECTION (1)(a) OF THIS SECTION

1 IS POSTPONED FROM DECEMBER 22, 2023, TO JANUARY 17, 2024.

2 (II) THIS SUBSECTION (1)(b) IS REPEALED, EFFECTIVE JULY 1, 2025.

3 (5) (a) If, after certification of the valuation for assessment
4 pursuant to section 39-5-128 and notification of total actual value
5 pursuant to section 39-5-121 (2)(b) but prior to December 10, changes in
6 such valuation for assessment or total actual value are made by the
7 assessor, the assessor shall send a single notification to the board of
8 county commissioners or other body authorized by law to levy property
9 taxes, to the division of local government, and to the department of
10 education that includes all of such changes that have occurred during said
11 specified period of time. Upon receipt of such notification, such board or
12 body shall make adjustments in the tax levies to ensure compliance with
13 section 29-1-301, C.R.S., if applicable, and may make adjustments in
14 order that the same amount of revenue be raised. A copy of any
15 adjustment to tax levies shall be transmitted to the administrator and
16 assessor. Nothing in this subsection (5) shall be construed as conferring
17 the authority to exceed statutorily imposed mill levy or revenue-raising
18 limits.

19 (b) (I) FOR THE PROPERTY TAX YEAR COMMENCING ON JANUARY
20 1, 2023, THE DEADLINE SET FORTH IN SUBSECTION (5)(a) OF THIS SECTION
21 IS POSTPONED FROM DECEMBER 10, 2023, TO JANUARY 3, 2024.

22 (II) THIS SUBSECTION (5)(b) IS REPEALED, EFFECTIVE JULY 1, 2025.

23 **SECTION 4.** In Colorado Revised Statutes, 39-3-207, **amend**
24 (2)(b) as follows:

25 **39-3-207. Reporting of exemptions - reimbursement to local**
26 **governmental entities.** (2) (b) No later than December 1, 2002, and no
27 later than each December 1 thereafter, and after examining the reports
28 sent by each assessor, denying claims for exemptions, and deciding
29 protests in accordance with ~~paragraph (a) of this subsection (2)~~
30 SUBSECTION (2)(a) OF THIS SECTION, the administrator shall provide
31 written notice to the assessor of each county in which an exemption
32 application has been denied because the applicant filed multiple
33 exemption applications with the identity of the applicant who filed
34 multiple exemption applications and the denial of the exemption. No later
35 than December 1, 2016, and no later than each December 1 thereafter,
36 and after examining the reports sent by each assessor, denying claims for
37 exemptions, and deciding protests in accordance with ~~paragraph (a) of~~
38 ~~this subsection (2)~~ SUBSECTION (2)(a) OF THIS SECTION, the administrator
39 shall also provide written notice to the assessor of each county in which
40 an exemption application has been denied for any other reason with the
41 identity of the applicant and the denial of the exemption, specifying the
42 reason for the denial. No later than January 10, 2017, and no later than
43 each January 10 thereafter; EXCEPT THAT, FOR 2024, NO LATER THAN

1 JANUARY 24, each assessor shall forward to the administrator a partial
2 copy of the tax warrant for the assessor's county that includes only
3 property for which the assessor has granted an exemption. The
4 administrator shall examine the tax warrants to ensure that no additional
5 exemptions have been allowed since the administrator examined the
6 reports previously received from the assessors and that each assessor has
7 removed from the tax warrant all exemptions that the administrator
8 previously denied. No later than January 17, 2017, and no later than each
9 January 17 thereafter; EXCEPT THAT, FOR 2024, NO LATER THAN JANUARY
10 31, the administrator shall notify each assessor and each treasurer of any
11 exemptions to be removed from the tax warrant.

12 **SECTION 5.** In Colorado Revised Statutes, 39-5-128, **amend** (1)
13 as follows:

14 **39-5-128. Certification of valuation for assessment - repeal.**
15 (1) (a) No later than August 25 of each year, the assessor shall certify to
16 the department of education, to the clerk of each town and city, to the
17 secretary of each school district, and to the secretary of each special
18 district within the assessor's county the total valuation for assessment of
19 all taxable property located within the territorial limits of each such town,
20 city, school district, or special district and shall notify each such clerk,
21 secretary, and board to officially certify the levy of such town, city,
22 school district, or special district to the board of county commissioners no
23 later than December 15. The assessor shall also certify to the secretary of
24 each school district the actual value of the taxable property in the district.

25 (b) (I) FOR THE PROPERTY TAX YEAR COMMENCING ON JANUARY
26 1, 2023, THE DEADLINE SET FORTH IN SUBSECTION (1)(a) OF THIS SECTION
27 FOR OFFICIALLY CERTIFYING A LEVY IS POSTPONED FROM DECEMBER 15,
28 2023, TO JANUARY 10, 2024.

29 (II) THIS SUBSECTION (1)(b) IS REPEALED, EFFECTIVE JULY 1, 2025.

30 **SECTION 6.** In Colorado Revised Statutes, **amend** 39-5-129 as
31 follows:

32 **39-5-129. Delivery of tax warrant - public inspection - repeal.**
33 (1) As soon as practicable after the requisite taxes for the year have been
34 levied but in no event later than January 10 of each year, the assessor
35 shall deliver the tax warrant under ~~his~~ THE hand and official seal OF THE
36 ASSESSOR to the treasurer, which shall be made readily available to the
37 general public during the collection year in a convenient location in the
38 courthouse. The assessor shall retain one or more true copies thereof,
39 which shall be made readily available to the general public during the
40 collection year in a convenient location in the courthouse. Such tax
41 warrant shall set forth the assessment roll, reciting the persons in whose
42 names taxable property in the county has been listed, the class of such
43 taxable property and the valuation for assessment thereof, the several

1 taxes levied against such valuation, and the amount of such taxes
2 extended against each separate valuation. At the end of the warrant, the
3 aggregate of all taxes levied shall be totaled, balanced, and prorated to the
4 several funds of each levying authority, and the treasurer shall be
5 commanded to collect all such taxes.

6 (2) (a) FOR THE PROPERTY TAX YEAR COMMENCING ON JANUARY
7 1, 2023, THE DEADLINE SET FORTH IN SUBSECTION (1) OF THIS SECTION IS
8 POSTPONED FROM JANUARY 10, 2024, TO JANUARY 24, 2024.

9 (b) THIS SUBSECTION (2) IS REPEALED, EFFECTIVE JULY 1, 2025.

10 **SECTION 7.** In Colorado Revised Statutes, 39-10-103, **add**
11 (1)(c) as follows:

12 **39-10-103. Tax statement - repeal.** (1) (c) (I) FOR THE
13 PROPERTY TAX YEAR COMMENCING ON JANUARY 1, 2023, THE TREASURER
14 SHALL MAIL THE STATEMENT AS SOON AS PRACTICABLE AFTER JANUARY
15 24, 2024.

16 (II) THIS SUBSECTION (1)(c) IS REPEALED, EFFECTIVE JULY 1, 2025.

17 **SECTION 8.** In Colorado Revised Statutes, 39-10-104.5, **amend**
18 (3)(a) as follows:

19 **39-10-104.5. Payment dates - optional payment dates - failure**
20 **to pay - delinquency - repeal.** (3) (a) (I) If the first installment is not
21 paid on or before the last day of February, then delinquent interest on the
22 first installment shall accrue at the rate of one percent per month from the
23 first day of March until the date of payment; except that, if payment of the
24 first installment is made after the last day of February but not later than
25 thirty days after the mailing by the treasurer of the tax statement, or true
26 and actual notification of an electronic statement, pursuant to section
27 39-10-103 (1)(a), no such delinquent interest shall accrue. If the second
28 installment is not paid by the fifteenth day of June, delinquent interest on
29 the second installment shall accrue at the rate of one percent per month
30 from the sixteenth day of June until the date of payment. Interest on the
31 first installment shall continue to accrue at the same time that interest is
32 accruing on the unpaid portion of the second installment. The taxpayer
33 shall continue to have the option of paying delinquent property taxes in
34 two equal installments until one day prior to the sale of the tax lien on
35 such property pursuant to article 11 of this **title** TITLE 39.

36 (II) (A) FOR THE PROPERTY TAX YEAR COMMENCING ON JANUARY
37 1, 2023, DELINQUENT INTEREST DOES NOT ACCRUE IF PAYMENT OF THE
38 FIRST INSTALLMENT IS MADE AFTER THE LAST DAY OF FEBRUARY BUT NOT
39 LATER THAN TEN DAYS AFTER THE MAILING BY THE TREASURER OF THE
40 TAX STATEMENT OR TRUE AND ACTUAL NOTIFICATION OF AN ELECTRONIC
41 STATEMENT PURSUANT TO SECTION 39-10-103 (1).

42 (B) THIS SUBSECTION (3)(a)(II) IS REPEALED, EFFECTIVE JULY 1,
43 2025.".

1 Renumber succeeding section accordingly.

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