



## Legislative Council Staff

*Nonpartisan Services for Colorado's Legislature*

# Final Fiscal Note

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<b>Drafting Number:</b>	LLS 21-0404	<b>Date:</b>	October 7, 2021
<b>Prime Sponsors:</b>	Rep. Lontine; Larson Sen. Hisey	<b>Bill Status:</b>	Signed into Law
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**Bill Topic:** COUNTY AUTHORITY TO DELEGATE MILL LEVY CERTIFICATION

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**Summary of Fiscal Impact:**

<input type="checkbox"/> State Revenue	<input type="checkbox"/> TABOR Refund
<input type="checkbox"/> State Expenditure	<input checked="" type="checkbox"/> Local Government ( <i>Conditional</i> )
<input type="checkbox"/> State Transfer	<input type="checkbox"/> Statutory Public Entity

The bill allows a county to certify mill levies by written approval, conditionally reducing or modifying workload for local government staff.

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**Appropriation Summary:** No appropriation is required.

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**Fiscal Note Status:** This fiscal note reflects the enacted bill.

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## Summary of Legislation

Under current law, the Board of County Commissioners (BOCC) is required to hold a formal hearing to certify, to the county assessor, the number of mills to be levied on taxable property in the county. This bill gives the BOCC the option to authorize these levies by written approval rather than by formal hearing and to delegate the certification process to staff or other authorized parties.

## Local Government

The bill creates an alternative option for county commissioners and staff to certify mill levies, which may reduce or modify administrative costs. Counties choosing to allow certification by written approval instead of a formal hearing may see a reduction in staff time requirements. For counties choosing to delegate certification authority, staff time costs may be modified. Any impact is conditional on the county modifying its existing process.

## Effective Date

The bill was signed into law by the Governor on June 18, 2021, and it took effect on September 7, 2021.

**State and Local Government Contacts**

Local Affairs  
Counties

Property Tax Division  
County Assessors

Municipalities  
Special Districts