

CHAPTER 90

**TAXATION**

**HOUSE BILL 93-1040**

BY REPRESENTATIVES Reeves and Williams;  
also SENATOR Wattenberg.

**AN ACT**

**CONCERNING DELINQUENT PROPERTY TAXES.**

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

**SECTION 1.** 39-10-104.5 (1), (2), (3), and (4), Colorado Revised Statutes, 1982 Repl. Vol., as amended, are amended to read:

**39-10-104.5. Payment dates - optional payment dates - failure to pay - delinquency.** (1) The provisions of this section, AS AMENDED, are effective January 1, ~~1992~~ 1994.

(2) Except as provided in subsections (6) and (7) of this section, at the option of the taxpayer, property taxes may be paid in full or in two equal installments, the first such installment to be paid ~~no later than the twenty-eighth~~ ON OR BEFORE THE LAST day of February and the second installment to be paid no later than the fifteenth day of June.

(3) (a) If the first installment is not paid ~~by the twenty-eighth day of February,~~ ON OR BEFORE THE LAST DAY OF FEBRUARY, THEN delinquent interest on the ~~amount thereof~~ FIRST INSTALLMENT shall accrue at the rate of one percent per month from the first day of March until the ~~fifteenth day of June or to the date of payment.~~ ~~if such first installment is paid prior to the fifteenth day of June; but, if the full amount of taxes is paid in a single payment no later than the last day of April, then no delinquent interest shall accrue on any portion of the taxes.~~ IF THE SECOND INSTALLMENT IS NOT PAID BY THE FIFTEENTH DAY OF JUNE, DELINQUENT INTEREST ON THE SECOND INSTALLMENT SHALL ACCRUE AT THE RATE OF ONE PERCENT PER MONTH FROM THE SIXTEENTH DAY OF JUNE UNTIL THE DATE OF PAYMENT. INTEREST ON THE FIRST INSTALLMENT SHALL CONTINUE TO ACCRUE AT THE SAME TIME THAT INTEREST IS ACCRUING ON THE UNPAID PORTION OF THE SECOND INSTALLMENT. THE TAXPAYER

*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

SHALL CONTINUE TO HAVE THE OPTION OF PAYING DELINQUENT PROPERTY TAXES IN TWO EQUAL INSTALLMENTS UNTIL ONE DAY PRIOR TO THE SALE OF THE TAX LIEN ON SUCH PROPERTY PURSUANT TO ARTICLE 11 OF THIS TITLE.

(b) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (a) OF THIS SUBSECTION (3), IF THE FULL AMOUNT OF TAXES IS PAID IN A SINGLE PAYMENT ON OR BEFORE THE LAST DAY OF APRIL, THEN NO DELINQUENT INTEREST SHALL ACCRUE ON ANY PORTION OF THE TAXES. IF THE FULL AMOUNT OF TAXES IS PAID IN A SINGLE PAYMENT AFTER THE LAST DAY OF APRIL, INTEREST SHALL BE ADDED TO THE FULL AMOUNT OF TAXES DUE IN THE AMOUNT OF ONE PERCENT PER MONTH WHICH SHALL ACCRUE FROM THE FIRST DAY OF MAY UNTIL THE DATE OF PAYMENT.

(c) INTEREST SHALL BE CALCULATED ON DELINQUENT TAXES AS PROVIDED IN PARAGRAPHS (a) AND (b) OF THIS SUBSECTION (3) AS SPECIFIED IN THE FOLLOWING TABLE:

REQUIRED DATE OF PAYMENT	LAST DAY OF FEBRUARY	JUNE 15TH	APRIL 30TH
MONTH PAID	HALF TAX OPTION		FULL TAX OPTION*
	1ST INSTALLMENT	2D INSTALLMENT	
MARCH	1%	-----	-----
APRIL	2%	-----	-----
MAY	3%	-----	1%
JUNE 1-15	4%	-----	2%
JUNE 16-30	4%	1%	2%
JULY	5%	2%	3%
AUGUST	6%	3%	4%
SEPTEMBER	7%	4%	5%
OCTOBER	8%	5%	6%
NOVEMBER	9%	6%	7%
DECEMBER	10%	7%	8%

\*TOTAL TAXES LESS THAN \$25.00 MUST BE PAID USING THE FULL TAX OPTION.

(4) ~~If the full amount of taxes is not paid on or prior to the fifteenth day of June, then delinquent interest on the unpaid portion thereof shall accrue at the rate of one percent per month from the sixteenth day of June until the date of payment, which delinquent interest shall be in addition to any delinquent interest which may have accrued on the same taxes prior to said sixteenth day of June.~~

**SECTION 2.** 39-10-110, Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended to read:

**39-10-110. Publication of delinquent taxes.** During the month of September, the treasurer shall publish for one time only in a newspaper published in his county a notice listing the names and addresses of all persons whose taxes on personal property are unpaid and delinquent, with the amount of such taxes and delinquent interest thereon to and including the last day of September, plus the fee prescribed in section 30-1-102, C.R.S. Such notice shall recite that, if the amount of such delinquent taxes, delinquent interest, and fee is not paid by the last day of September, the personal property upon which such taxes were levied shall be subject to distraint, seizure, and sale. If there is no newspaper published in the county, then the treasurer shall conspicuously post copies of such notice in the county courthouse, IN THE TREASURER'S OFFICE, and in at least ~~two~~ ONE other public ~~places~~ PLACE in the county seat.

**SECTION 3.** 39-10-111 (1) (a), Colorado Revised Statutes, 1982 Repl. Vol., is amended to read:

**39-10-111. Distraint, sale of personal property - redemption of mobile home.** (1) (a) At any time after the first day of October, the treasurer shall enforce collection of delinquent taxes on personal property by distraining, seizing, and selling such property. Whenever a distraint warrant is issued, it shall be served by the sheriff OR A COMMISSIONED DEPUTY OR, AT THE DISCRETION OF SUCH SHERIFF, BY A PRIVATE SERVER OF PROCESS HIRED FOR SUCH PURPOSE. ANY COST INCURRED AS A RESULT OF HIRING A PRIVATE SERVER OF PROCESS SHALL BE PAID BY THE SHERIFF'S OFFICE, AND SUCH COST SHALL NOT EXCEED THE AMOUNT SPECIFIED IN SECTION 30-1-104 (1) (a), C.R.S.

**SECTION 4.** 39-11-136, Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

**39-11-136. Treasurer to execute deed - effect.** (3) EXECUTION OF A DEED PURSUANT TO THIS SECTION SHALL NOT AFFECT THE EXISTENCE OF ANY PUBLIC OR PRIVATE ROADS, RIGHTS-OF-WAY, OR OTHER EASEMENTS CLAIMED OR EXISTING PRIOR TO THE EXECUTION OF SUCH DEED.

**SECTION 5.** 39-4-109 (3), Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended to read:

**39-4-109. Judicial review.** (3) If, upon appeal to the court of appeals, the petitioner is sustained, in whole or in part, then, upon presentation to the treasurer to whom the taxes were paid of a certified copy of the order modifying the valuation for assessment of its property and plant, the treasurer shall forthwith make the appropriate refund of taxes, together with refund interest at the same rate as delinquent interest as specified in section 39-10-104.5, ~~(4) and (6)~~; and the petitioner shall also be entitled to a refund of costs incurred in the hearing before the board of assessment appeals and in the appeal to the court or such portion thereof as the court may decree; but, if judgment is for the board of assessment appeals, then the board of assessment appeals shall receive its costs from the appellant. Such refund interest shall only accrue from the date on which payment of taxes was received by the

treasurer FROM THE PETITIONER.

**SECTION 6.** 39-8-109, Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended to read:

**39-8-109. Effects of board of assessment appeals or district court decision.**

If upon appeal the appellant is sustained, in whole or in part, then, upon presentation to the treasurer of a certified copy of the order or judgment of the board of assessment appeals or district court, as the case may be, modifying the valuation for assessment of his property, he shall forthwith receive the appropriate refund of taxes and delinquent interest thereon, together with refund interest at the same rate as delinquent interest as specified in section 39-10-104.5, ~~(4) and (6)~~, and a refund of costs in said court or board of assessment appeals, as the case may be, including the fees of his witnesses, in such amount as may be fixed by the court or board of assessment appeals, as the case may be. Such refund interest shall only accrue from the date on which payment of taxes and delinquent interest thereon was received by the treasurer FROM THE APPELLANT. If the order or judgment of either such court or board of assessment appeals is for the county, then the county shall recover costs from the appellant in such amount as may be fixed by the court or board of assessment appeals, as the case may be.

**SECTION 7.** 39-10-114 (1) (b), Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended to read:

**39-10-114. Abatement, cancellation of taxes.** (1) (b) Any taxes illegally or erroneously levied and collected, and delinquent interest thereon, shall be refunded pursuant to this section, together with refund interest at the same rate as that provided for delinquent interest set forth in section 39-10-104.5. Said refund interest shall accrue only from the date payment of taxes and delinquent interest thereon was received by the treasurer FROM THE TAXPAYER.

**SECTION 8. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: April 7, 1993