

CHAPTER 23

GOVERNMENT - COUNTY

HOUSE BILL 95-1023

BY REPRESENTATIVES Salaz and Moellenberg;
also SENATOR Rizzuto.

AN ACT

CONCERNING MODIFICATION OF THE LIMITATION ON CEMETERY DISTRICT PROPERTY TAX LEVIES.

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

SECTION 1. 30-20-805 (1) (f), Colorado Revised Statutes, 1986 Repl. Vol., is amended to read:

30-20-805. Powers of district. (1) From and after the filing of the resolution establishing such district with the county clerk and recorder, the cemetery district shall be a body corporate and shall have the following powers:

(f) To determine annually the amount of tax not to exceed ~~two~~ FOUR mills, to be levied upon the taxable property of said district, to acquire, care for, and maintain such cemetery for the ensuing year, and to certify the same to the board of county commissioners. ANY AMOUNT OF TAX LEVY NOT PREVIOUSLY ESTABLISHED BY RESOLUTION NOR PREVIOUSLY APPROVED BY THE ELECTORS MUST BE AUTHORIZED BY A VOTE OF THE ELECTORS OF THAT CEMETERY DISTRICT.

SECTION 2. 30-20-806, Colorado Revised Statutes, 1986 Repl. Vol., is amended to read:

30-20-806. Taxation. The board of county commissioners is authorized to levy a tax not to exceed ~~two~~ FOUR mills so certified to it by said cemetery district against all taxable property within said cemetery district which tax shall be collected by the county treasurer. If the district embraces the entire county, the board of county commissioners is authorized to appropriate from the general fund money for this purpose and no special tax shall be made.

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

SECTION 3. Applicability. This act shall apply to property tax years beginning on or after January 1, 1995.

SECTION 4. 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: March 23, 1995