

CHAPTER 53

GOVERNMENT - COUNTY

SENATE BILL 23-057

BY SENATOR(S) Rich, Exum, Liston, Roberts;
also REPRESENTATIVE(S) Taggart, Herod, Lindsay, Marshall, McCluskie.

AN ACT

CONCERNING THE REMOVAL OF THE DUTY OF COUNTY TREASURERS TO BE EX OFFICIO DISTRICT TREASURERS FOR SPECIAL PURPOSE DISTRICTS PROVIDING DRAINAGE AND IRRIGATION SERVICES.

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

SECTION 1. In Colorado Revised Statutes, 30-1-102, **amend** (1)(o) and (1)(p) as follows:

30-1-102. Fees of county treasurer - repeal. (1) The county treasurer shall charge and receive the following fees:

(o) (I) For services in collecting drainage district assessments ON OR BEFORE DECEMBER 31, 2025, such amount as the board of directors of the district may allow, but not less than twenty-five dollars nor more than one hundred dollars per annum. THIS SUBSECTION (1)(o)(I) IS REPEALED, EFFECTIVE JULY 1, 2026.

(II) FOR SERVICES IN COLLECTING DRAINAGE DISTRICT ASSESSMENTS ON AND AFTER JANUARY 1, 2026, TWENTY-FIVE HUNDREDTHS OF ONE PERCENT UPON ALL MONEY RECEIVED BY THE COUNTY TREASURER FOR ASSESSMENTS LEVIED BY THE DRAINAGE DISTRICT;

(p) (I) For services in collecting irrigation district assessments ON OR BEFORE DECEMBER 31, 2025, such amount as the board of directors of the district may allow, but not less than twenty-five dollars nor more than one hundred dollars per annum. THIS SUBSECTION (1)(p)(I) IS REPEALED, EFFECTIVE JULY 1, 2026.

(II) FOR SERVICES IN COLLECTING IRRIGATION DISTRICT ASSESSMENTS ON AND AFTER JANUARY 1, 2026, TWENTY-FIVE HUNDREDTHS OF ONE PERCENT UPON ALL

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

MONEY RECEIVED BY THE COUNTY TREASURER FOR ASSESSMENTS LEVIED BY THE IRRIGATION DISTRICT;

SECTION 2. In Colorado Revised Statutes, **amend** 37-21-104 as follows:

37-21-104. President - secretary - district treasurer - seal. The board of directors shall elect a president from the members of the board and shall appoint a secretary AND A DISTRICT TREASURER and adopt a drainage district seal.

SECTION 3. In Colorado Revised Statutes, **amend** 37-22-101 as follows:

37-22-101. Treasurer of drainage district. ~~The county treasurer of the county in which the office of the drainage district is kept shall be ex-officio treasurer of the drainage district and shall be liable on his THE DISTRICT TREASURER'S official bond for the safety and disbursement of the funds of said THE drainage district which may come into his THE DISTRICT TREASURER'S hands. The county treasurer shall receive as his sole compensation for the collection of taxes levied for the benefit of such drainage district such an amount as the board of directors of said district may allow, as provided in section 30-1-102, C.R.S., which compensation shall be considered as a part of the regular fees of the office of the county treasurer to be accounted for by him to the county.~~

SECTION 4. In Colorado Revised Statutes, 37-25-103, **amend** (4) as follows:

37-25-103. Bonds - issuance - interest. (4) ~~The said bonds shall bear interest at the A rate of not to exceed eight percent per annum payable semiannually on June 1 and December 1 of each year. The principal and interest shall be payable at the office of the county treasurer of the county in which the organization of the district was effected and at such other place as LOCATION the board of directors may designate DESIGNATES in such THE bond.~~

SECTION 5. In Colorado Revised Statutes, **amend** 37-41-109 as follows:

37-41-109. District treasurer - duties - county treasurer to collect district assessments. (1) (a) ~~The county treasurer of the county in which is located the office of an irrigation district shall be and is hereby constituted ex-officio district treasurer of said district. The county DISTRICT treasurer, WHO SHALL BE APPOINTED BY THE BOARD OF shall be liable upon his official bond and to indictment and criminal prosecution for malfeasance, misfeasance, or failure to perform any duty prescribed as that of the county treasurer or district treasurer, as is provided by law in other cases as that of the county treasurer. The treasurer shall DIRECTORS, MAY collect, receive, and receipt for all moneys MONEY belonging to said THE district; EXCEPT THAT DISTRICT ASSESSMENTS SHALL BE COLLECTED BY THE COUNTY TREASURER PURSUANT TO SECTION 39-10-101 AND DISTRIBUTED TO THE DISTRICT TREASURER PURSUANT TO SECTION 39-10-107.~~

(b) ~~It is the duty of the county treasurer of each county in which any irrigation THE district is located in whole or in part to collect and receipt for all taxes ASSESSMENTS levied as provided in section 37-41-123 in the same manner and at the same time and on the same receipt as is required in the collection of taxes upon real estate for county purposes. except that such county treasurer shall receive in~~

~~payment of the general fund tax, for the year in which said taxes are payable; warrants drawn against said general fund, the same as so much lawful money of the United States, if such warrant does not exceed the amount of the general fund tax which the person tendering the same owes; further except that such county treasurer shall receive in payment of the district bond fund taxes, for the year in which said taxes are payable, interest coupons or bonds of said irrigation district maturing within the year said taxes are payable the same as so much lawful money of the United States, if such interest coupons or bonds do not exceed the amount of district bonds funds tax which the person tendering the same owes~~ THE DISTRICT TREASURER SHALL BE RESPONSIBLE FOR MAKING PAYMENTS TOWARD WARRANTS DRAWN AGAINST THE GENERAL FUND AND FOR MAKING PAYMENTS TOWARD INTEREST COUPONS OR BONDS MATURING WITHIN THE TAX YEAR.

(2) ~~The county treasurer of each county comprising a portion only of the irrigation district, excepting the county treasurer of the county in which the office of said district is located, on the first Monday of every month, shall remit to the district treasurer all moneys, warrants, coupons, or bonds theretofore~~ MONEY collected or received by ~~him~~ THE COUNTY TREASURER on account of ~~said~~ THE DISTRICT IN ACCORDANCE WITH SECTION 39-10-107. Every ~~county~~ DISTRICT treasurer shall keep a bond fund account and a general fund account. The bond fund account shall consist of all ~~moneys~~ MONEY received on account of interest and principal of bonds issued by ~~said~~ THE district. ~~Said~~ THE accounts for interest and principal ~~shall~~ MUST be kept separate. The general fund ~~shall consist~~ CONSISTS of all ~~moneys~~ MONEY or general fund warrants received by the collection of ~~taxes~~ ASSESSMENTS or otherwise. The district treasurer shall pay out of ~~said~~ THE bond fund, when due, the interest and principal of the bonds of ~~said~~ THE district at the time and place specified in ~~said~~ THE bonds and shall pay out of ~~said~~ THE general fund only upon the order of the district, signed by the president and countersigned by the secretary of ~~said~~ THE district. The district treasurer, on the fifteenth day of each month, shall report to the secretary of the district the amount of money ~~in his hands~~ POSSESSED BY THE DISTRICT to the credit of ~~said respective funds~~ THE BOND FUND AND THE GENERAL FUND, the amount of warrants paid during the previous month, and the amount of registered warrants if any. ~~All such District taxes~~ ASSESSMENTS collected and paid to the county treasurers shall be received by ~~said treasurers~~ in ~~their~~ THE official capacity OF THE COUNTY TREASURERS, and ~~they~~ THE COUNTY TREASURERS shall be responsible for the safekeeping, disbursement, and payment ~~thereof~~ OF THE DISTRICT ASSESSMENTS IN THE SAME MANNER as for other ~~moneys~~ MONEY collected by ~~them as such~~ THE COUNTY treasurers.

SECTION 6. In Colorado Revised Statutes, 37-42-128, **amend** (7) as follows:

37-42-128. Collection of assessments. (7) The county treasurer shall receive in the county treasurer's official capacity all district assessments collected and paid to the county treasurer, and the county treasurer is responsible for the safekeeping, disbursement, and payment of such assessments as well as other money collected by the county treasurer. The county treasurer shall receive for the collection of such assessments such amount ~~as the board of directors may allow~~, as provided in section 30-1-102; except that the treasurer shall receive five dollars per tract assessed pursuant to section 37-42-125 (3) for loans issued to landowners pursuant to section 37-42-113 (5), and this five dollars shall be assessed against each participating tract. Any assessment collected and paid to the county treasurer for districts that are

defunct or have not been in operation for five or more years shall be transferred by the county treasurer to the county general fund.

SECTION 7. In Colorado Revised Statutes, **amend** 37-43-135 as follows:

37-43-135. Resolution of board of directors. If the result so certified shows that votes representing eighty percent of the acres of taxable land in the district have been cast in favor of the proposed bonds, the board of directors, by resolution, may authorize the issuance of negotiable coupon general obligation bonds of the district. ~~Such~~ THE resolution ~~shall~~ MUST specify the purpose for which the bonds are to be issued, the date ~~thereof~~ OF ISSUANCE, the rate of interest not exceeding six percent per annum payable semiannually, and the maturities ~~thereof~~. ~~Such~~ OF THE BONDS. THE bonds shall mature serially commencing not later than five years after the date ~~thereof~~ OF ISSUANCE and extending to a time not exceeding twenty-five years after the date ~~thereof~~ OF ISSUANCE. The amounts ~~which shall~~ THAT mature in each of the years ~~shall be~~ IS determined by the board of directors of the district and specified in ~~said~~ THE resolution. The bonds shall be in the denomination of one hundred dollars or some multiple thereof. The ~~said~~ bonds and the coupons attached thereto ~~shall be~~ ARE payable at ~~such places~~, A LOCATION within or without the state of Colorado, as ~~shall be~~ designated in ~~such~~ THE resolution. The bonds shall be signed by the president of the board of directors, countersigned by the ~~county treasurer~~, ~~ex officio~~ treasurer of the district, sealed with the seal of the district, and attested by the secretary of the board. The semiannual interest coupons attached to ~~said~~ THE bonds ~~shall~~ MUST be executed with the facsimile signature of the president of the board of directors. The ~~county treasurer~~, ~~ex officio~~ treasurer of the district shall make a record of all bonds issued pursuant to sections 37-43-132 to 37-43-138 in a book to be kept in ~~his~~ THE office OF THE DISTRICT TREASURER for that purpose. Bonds issued pursuant to ~~said~~ sections 37-43-132 to 37-43-138 ~~shall~~ MUST be sold at not less than the par value ~~thereof~~ OF THE BONDS.

SECTION 8. In Colorado Revised Statutes, **amend** 37-43-148 as follows:

37-43-148. District treasurer to register bonds. At the time of the issue by exchange or sale of refunding bonds authorized under the provisions of sections 37-43-144 to 37-43-151, each bond shall be registered by the ~~county treasurer, who is ex officio~~ district treasurer in a book to be kept by ~~him~~ THE DISTRICT TREASURER for ~~such~~ THIS purpose. Coupons evidencing unearned interest ~~shall~~ MUST be detached and canceled. Each ~~bond so registered shall~~ REGISTERED BOND MUST have endorsed ~~thereon~~ ON THE BOND the treasurer's certificates of ~~such~~ THE registration; and only ~~such~~ bonds so certified ~~shall be~~ IN THIS MANNER ARE valid; ~~but such~~ AND THE certificate ~~shall be~~ IS conclusive evidence that the bond ~~so certified~~ has been duly issued in full conformity with the provisions of sections 37-43-144 to 37-43-151. Immediately upon the registration of any refunding bond, the treasurer shall certify the fact to the board of county commissioners of the county in which the office of the district is located, in order that the requisite tax levies may be made in due course to meet the maturing interest upon and principal of ~~such~~ THE bond.

SECTION 9. In Colorado Revised Statutes, 37-44-112, **amend** (4) and (6) as follows:

37-44-112. Bonds. (4) The interest on ~~said~~ THE bonds ~~shall be made~~ IS payable

semiannually on June 1 and December 1 of each year. The principal and interest shall be IS payable at the office of the county treasurer of the county in which the organization of the district was effected and at such other place as LOCATION the board of directors may designate DESIGNATES in such THE bond.

(6) ~~Such~~ THE bonds shall MUST be numbered consecutively as issued and bear the date of their issue. Coupons for the interest shall be attached to each bond bearing the lithographed signatures of the president and secretary. ~~Said~~ THE bonds shall express on their faces that they are issued by the authority of this article, stating its title and date of approval. At the time of the issue of ~~said~~ THE bonds, each bond shall be registered by the county treasurer, who is ex officio treasurer of the internal improvement district, in a book to be kept by ~~him~~ THE DISTRICT TREASURER for ~~such~~ THIS purpose, and the interest ~~thereon~~ ON THE BOND shall begin to run only from the date of ~~such~~ THE registry. Coupons evidencing unearned interest shall MUST be detached and canceled. Each ~~bond so registered shall~~ REGISTERED BOND MUST have endorsed thereon the treasurer's certificate of ~~such~~ THE registration, and only ~~such~~ bonds so certified shall be IN THIS MANNER ARE valid; ~~but such~~ AND THE certificate shall be IS conclusive evidence that the bond ~~so certified~~ has been duly issued in full conformity with the provisions of this ~~article~~ ARTICLE 44.

SECTION 10. In Colorado Revised Statutes, 37-44-108, **amend** (1) as follows:

37-44-108. Directors - powers and duties. (1) The directors, having duly qualified, shall organize as a board, elect a president from their number, and appoint a secretary AND A DISTRICT TREASURER. The board has power, and it is its duty, to adopt a seal, manage and conduct the affairs and business of the district, make and execute all necessary contracts, employ such agents, attorneys, officers, and employees as may be required, and prescribe their duties, and generally perform all ~~such~~ acts as shall be necessary to fully carry out the purposes of this ~~article~~ ARTICLE 44. The board of directors has power to construct, acquire, purchase, or condemn any drainage canals, reservoir sites, and such inlet and outlet works as may be necessary, or to acquire, by condemnation or otherwise, the right to enlarge any reservoir already constructed or partly constructed and to enlarge the inlet and outlet works thereof, or to purchase or acquire, by proceedings in eminent domain or otherwise, any reservoir, drainage system, or irrigation system already constructed or partially constructed and to enlarge and complete the same adequate to the needs of the district.

SECTION 11. In Colorado Revised Statutes, 37-44-124, **amend** (1) as follows:

37-44-124. District treasurer. (1) (a) ~~The county treasurer of the county in which is located the office of any internal improvement district shall be and is hereby constituted ex officio district treasurer of said district, and said county treasurer shall be liable upon his~~ THE DISTRICT TREASURER'S official bond and to indictment and criminal prosecution for malfeasance, misfeasance, or failure to perform any duty prescribed in this ~~article~~ ARTICLE 44 as ~~county treasurer or~~ district treasurer. ~~as is provided by law in other cases as county treasurer.~~ ~~Said county~~ THE DISTRICT treasurer shall MAY collect, receive, and receipt for all ~~moneys~~ MONEY belonging to ~~said~~ THE district; EXCEPT THAT DISTRICT ASSESSMENTS SHALL BE COLLECTED BY THE COUNTY TREASURER PURSUANT TO SECTION 39-10-101 AND DISTRIBUTED TO THE DISTRICT TREASURER PURSUANT TO SECTION 39-10-107.

(b) It is the duty of the county treasurer of each county in which ~~any internal improvement~~ THE district is located, in whole or in part, to collect and receipt for all assessments levied in the same manner and at the same time and on the same receipt as is required in the collection of taxes upon real estate for county purposes. The county treasurer of each county comprising a portion only of ~~such internal improvement~~ THE district ~~excepting the county treasurer of the county in which the office of said district is located, on the first Monday of every month~~ shall remit to the district treasurer all ~~moneys~~ MONEY theretofore collected or received by ~~him~~ THE COUNTY TREASURER on account of ~~said~~ THE district IN ACCORDANCE WITH SECTION 39-10-107. Every ~~county~~ DISTRICT treasurer shall keep a bond fund account and a general fund account. The bond fund account shall consist of all ~~moneys~~ MONEY received on account of interest and principal of bonds issued by ~~said~~ THE district, and ~~said~~ accounts for interest and principal shall be kept separate. The general fund shall consist of all other ~~moneys~~ MONEY received by the collection of assessments or otherwise.

SECTION 12. Act subject to petition - effective date. This act takes effect January 1, 2024; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within the ninety-day period after final adjournment of the general assembly, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2024 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: April 3, 2023