

**First Regular Session  
Seventy-third General Assembly  
STATE OF COLORADO**

**REREVISED**

*This Version Includes All Amendments  
Adopted in the Second House*

LLS NO. 21-0404.01 Sarah Lozano x3858

**HOUSE BILL 21-1267**

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**A BILL FOR AN ACT**

101 **CONCERNING A BOARD OF COUNTY COMMISSIONERS' OPTIONAL**  
102 **DELEGATION OF THE ADMINISTRATIVE DUTY TO CERTIFY MILL**  
103 **LEVIES.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

After receipt of the amounts to be levied against taxable property in the county, the board of county commissioners or other taxing authority (BOCC) is required to hold a formal hearing and to certify such levies to the county assessor. The bill gives the BOCC the option to authorize the levies by written approval rather than by formal hearing and to delegate

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing statute.  
Dashes through the words indicate deletions from existing statute.*

SENATE  
3rd Reading Unamended  
May 21, 2021

SENATE  
2nd Reading Unamended  
May 20, 2021

HOUSE  
3rd Reading Unamended  
May 4, 2021

HOUSE  
2nd Reading Unamended  
April 30, 2021

the certification process to staff or other authorized parties.

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

2           **SECTION 1.** In Colorado Revised Statutes, 22-54-112, **amend**  
3 (1) as follows:

4           **22-54-112. Reports to the state board.** (1) On or before  
5 November 15 of each year, the property tax administrator shall certify to  
6 the state board the valuations for assessment of all taxable property within  
7 each county and for each district or portion of a joint district in each  
8 county, with the exception of the city and county of Denver, for which the  
9 time of certification shall be on or before December 20. The furnishing  
10 of certified copies of the board of county commissioners' OR ITS  
11 AUTHORIZED PARTY'S certification of levies and revenue to the county  
12 assessor and the property tax administrator, as provided by section  
13 39-1-111(2), ~~C.R.S.~~, shall be considered as having fulfilled the  
14 requirement of this section.

15           **SECTION 2.** In Colorado Revised Statutes, 39-1-111, **amend** (1),  
16 (2), and (3) as follows:

17           **39-1-111. Taxes levied by board of county commissioners.**  
18 (1) No later than December 22 in each year, the board of county  
19 commissioners in each county of the state, or such other body in the city  
20 and county of Denver as shall be authorized by law to levy taxes, or the  
21 city council of the city and county of Broomfield, shall, EITHER by an  
22 order to be entered in the record of its proceedings OR BY WRITTEN  
23 APPROVAL, levy against the valuation for assessment of all taxable  
24 property located in the county on the assessment date, and in the various  
25 towns, cities, school districts, and special districts within such county, the

1 requisite property taxes for all purposes required by law.

2 (2) As soon as such levies have been made, the board of county  
3 commissioners, or other body authorized by law to levy taxes, OR EITHER  
4 GROUP'S AUTHORIZED PARTY shall forthwith certify all such levies to the  
5 assessor, upon forms prescribed by the administrator, and shall transmit  
6 a copy of such certification to the administrator, to the division of local  
7 government, and to the department of education.

8 (3) If the board of county commissioners, or other body authorized  
9 by law to levy taxes, OR EITHER GROUP'S AUTHORIZED PARTY fails to  
10 certify such levies to the assessor, it is the duty of the assessor, upon  
11 direction of the division of local government, to extend the levies of the  
12 previous year, subject to the limitations prescribed in section 29-1-301.

13 ~~C.R.S.~~

14 **SECTION 3.** In Colorado Revised Statutes, 39-1-111.5, **amend**  
15 (3) as follows:

16 **39-1-111.5. Temporary property tax credits and temporary**  
17 **mill levy rate reductions.** (3) Concurrent with certification to the  
18 assessor of all mill levies by the board of county commissioners or other  
19 body authorized by law to levy taxes, OR BY EITHER GROUP'S AUTHORIZED  
20 PARTY, in accordance with section 39-1-111 (2), the board of county  
21 commissioners shall certify any other local government's temporary  
22 property tax credit or temporary mill levy rate reduction and any  
23 temporary property tax credit or temporary mill levy rate reduction for the  
24 county or city and county itself, itemized as set forth in subsection (2) of  
25 this section.

26 **SECTION 4. Act subject to petition - effective date.** This act  
27 takes effect at 12:01 a.m. on the day following the expiration of the

1 ninety-day period after final adjournment of the general assembly; except  
2 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
3 of the state constitution against this act or an item, section, or part of this  
4 act within such period, then the act, item, section, or part will not take  
5 effect unless approved by the people at the general election to be held in  
6 November 2022 and, in such case, will take effect on the date of the  
7 official declaration of the vote thereon by the governor.