

CHAPTER 155

**GOVERNMENT - SPECIAL DISTRICTS**

SENATE BILL 22-164

BY SENATOR(S) Zenzinger and Woodward, Kirkmeyer, Moreno;  
also REPRESENTATIVE(S) Woodrow and Lynch, Pico, Valdez D., Bockenfeld, Jodeh, Lindsay, Mullica, Snyder.

**AN ACT**

**CONCERNING THE SUBSTITUTION OF THE WORD "TREASURER'S" IN PLACE OF THE WORD "ASSESSOR'S" IN A STATUTORY PROVISION REQUIRING DISCLOSURE OF PROPERTY TAX INFORMATION FOR PURCHASERS OF NEWLY CONSTRUCTED RESIDENCES WITHIN THE BOUNDARIES OF A METROPOLITAN DISTRICT.**

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

**SECTION 1.** In Colorado Revised Statutes, 38-35.7-110, **amend** (2)(e) as follows:

**38-35.7-110. Disclosure - estimated future property taxes for newly constructed residences within the boundaries of a metropolitan district - rules - definition.** (2) On and after January 1, 2022, each owner of real property that sells real property that includes a newly constructed residence, concurrently with or prior to the execution of a contract to sell the property, shall provide to the purchaser of the property:

(e) A copy of the most current ~~county assessor's property tax~~ certificate OF TAXES DUE OR TAX STATEMENT ISSUED BY THE COUNTY TREASURER THAT IS applicable to the property as an estimate of the sum of additional ~~property taxes~~ MILL LEVIES levied by other taxing entities that overlap the property in which the newly constructed residence is located.

**SECTION 2. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety.

Approved: May 6, 2022

---

*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.*