

CHAPTER 148

**TAXATION**

**HOUSE BILL 94-1067**

BY REPRESENTATIVES Reeves, DeGette, Mattingly, Snyder, and Wright;  
also SENATOR Wattenberg.

**AN ACT**

**CONCERNING PROCEDURES FOR THE COLLECTION OF PROPERTY TAXES.**

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

**SECTION 1.** 39-10-101 (5), Colorado Revised Statutes, 1982 Repl. Vol., as amended, is repealed as follows:

~~**39-10-101. Collection of taxes.** (5) In order for the successful implementation of the change in the school district fiscal year, effective July 1, 1992, school districts need to receive the property tax revenues to which they are entitled in a timely manner. In order to ensure such timely receipt of property tax revenues, the Colorado county treasurers' association, in consultation with the Colorado department of education and the legislative council, shall conduct a study to determine the most efficient method for collecting and distributing property tax revenues. The results of such study, along with any recommendations concerning statutory changes, shall be submitted to the general assembly no later than January 2, 1991.~~

**SECTION 2.** 39-10-104.5 (8), Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended to read:

**39-10-104.5. Payment dates - optional payment dates - failure to pay - delinquency.** (8) Any payment under this section shall be deemed received by the treasurer on the date that it is actually received in the treasurer's office, and actual receipt will be presumed as of the date of the United States postal service postmark. Postage meter postmarks must be accompanied by a United States postal service postmark if not received on or before the due date. If the date for filing any tax return or remittance falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the ~~preceding~~ NEXT business day.

*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.** 39-10-105 (1) and (2), Colorado Revised Statutes, 1982 Repl. Vol., as amended, are amended to read:

**39-10-105. Receipt for taxes.** (1) UPON REQUEST OF AN INDIVIDUAL TAXPAYER OR THE TAXPAYER'S AGENT, the treasurer shall issue and ~~upon request of an individual taxpayer or his agent,~~ shall mail, IF ADDITIONALLY REQUESTED, a receipt for each payment of taxes received, which shall state the amount of taxes paid and any delinquent interest thereon, the year or portion thereof for which such taxes apply, the property upon which such taxes are paid, ~~the valuation for assessment of such property,~~ and a notation of any taxes levied thereon for prior years which are unpaid and delinquent. A copy of the statement specified in section 39-10-103, when stamped "paid" by the treasurer, shall suffice for such receipt. The apportionment of the total tax levy may be printed or stamped on the reverse side of each tax receipt issued or may be separately furnished to the taxpayer. The mortgagee or beneficiary of a deed of trust is not required to retain a tax receipt for the property which is the subject of the mortgage or the deed of trust.

(2) The treasurer shall retain in ~~his~~ THE office as part of the records thereof a copy of every receipt issued by ~~him~~ THE TREASURER for taxes paid, which copies shall be recorded or filed in the order of issuance. The original tax receipt, or a copy thereof, or a copy of any entry in ~~his~~ THE TREASURER'S records concerning the same shall, when certified by the treasurer or ~~his~~ THE TREASURER'S deputy, be received in all places as prima facie evidence of payments of the taxes. ~~therein set forth.~~ FOR PURPOSES OF THIS SECTION, "COPY" MEANS A REPRODUCTION OF THE ORIGINAL BY ANY MEANS, INCLUDING, BUT NOT LIMITED TO, A PHOTOGRAPH, A MICROFILM OR OPTICAL IMAGING RECORD, A COMPUTER DISK IMAGE, OR ANY OTHER MEANS OF RECORD RETENTION CHOSEN BY THE TREASURER.

**SECTION 4.** 39-10-109 (2) (a), Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended to read:

**39-10-109. Delinquent tax list - notice.** (2) (a) As soon as practicable after ~~the fifteenth day of~~ June 15, the treasurer shall prepare a list of all persons delinquent in the payment of taxes on personal property and shall notify each such person by mail OF THE AMOUNT OF DELINQUENT PERSONAL PROPERTY TAXES AND DELINQUENT INTEREST DUE AND OWING THEREON TO AND INCLUDING THE LAST DAY OF THE MONTH IN WHICH SUCH NOTICE IS MAILED. SUCH NOTICE SHALL ALSO STATE that, unless payment of the amount of such unpaid personal property taxes and delinquent interest thereon ~~to and including the last day of~~ ARE PAID BY August 31, ~~is paid by that date,~~ publication of such delinquency will be made during the month of September.

**SECTION 5.** 39-10-111 (4), Colorado Revised Statutes, 1982 Repl. Vol., is amended to read:

**39-10-111. Distraint, sale of personal property - redemption of mobile home.** (4) The time fixed for the sale shall be not more than ten days from the date of the ~~first~~ notice IS FIRST PUBLISHED, but the sale may be adjourned from time to time if there are no bidders or if the treasurer deems such adjournment advisable for any reason, but in no event shall the sale be postponed for more than thirty days from the date of the ~~first~~ notice IS FIRST PUBLISHED.

**SECTION 6.** 39-10-112, Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended to read:

**39-10-112. Action to collect unpaid taxes.** (1) (a) ~~(H)~~ If the treasurer is unable to locate personal property upon which taxes have been levied in order to collect such taxes through distraint, seizure, and sale or if any such personal property has been removed from ~~his~~ THE TREASURER'S county, the treasurer may ENTER INTO A CONTRACT TO EMPLOY THE SERVICES OF ANY COLLECTION AGENCY, WHICH IS DULY LICENSED PURSUANT TO SECTION 12-14-119 OR 12-14-120, C.R.S., TO COLLECT SUCH TAXES AND ANY DELINQUENT INTEREST THEREON THAT ARE DUE AND UNPAID.

~~(A) Enter into a contract to employ the services of any collection agency, which is duly licensed pursuant to section 12-14-119 or 12-14-120, C.R.S., to collect such taxes and any delinquent interest thereon that are due and unpaid; or~~

~~(B) Sue the owner of such personal property in any court in his county having jurisdiction.~~

~~(H)~~ (b) Any contract entered into pursuant to ~~sub-subparagraph (A) of subparagraph (1) of this~~ paragraph (a) OF THIS SUBSECTION (1) shall be awarded by competitive bid, but the treasurer may reject any or all bids or parts of bids. The fees of the collection agency shall be paid by the treasurer from the moneys recovered by the collection agency, but in no event shall the fees paid to the collection agency exceed one-third of the amount recovered. ~~No provision of this paragraph (a) shall be construed as relieving the treasurer of the duties of the office of county treasurer.~~

~~(b)~~ (2) In addition to the provisions of ~~paragraph (a) of this~~ subsection (1) OF THIS SECTION, if for any reason the treasurer deems court action advisable, the treasurer may sue the owner of such personal property in any court in the treasurer's county having jurisdiction.

~~(2)~~ (3) Upon the trial of such court action brought pursuant to ~~sub-subparagraph (B) of subparagraph (1) of paragraph (a) or paragraph (b) of subsection (1) of~~ SUBSECTION (2) OF this section, a certificate from the treasurer, reciting the amount of such taxes and any delinquent interest thereon and that the same has not been paid, shall be prima facie evidence that the amount claimed is due and unpaid, and judgment shall be given for the amount thereof, together with all costs, and execution shall issue as in other cases. Whenever the treasurer sues in court, the county attorney shall perform all legal work involved IF REQUESTED BY THE TREASURER, and the costs of the action shall be paid by the county.

(4) NOTHING IN THIS SECTION SHALL BE CONSTRUED AS RELIEVING THE TREASURER OF THE DUTIES OF THE OFFICE OF COUNTY TREASURER.

**SECTION 7.** 39-11-101, Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended to read:

**39-11-101. Notice to delinquent owner.** Except as otherwise provided in section 39-2-117 (1) (a), the treasurer, no later than September 1 of each year, shall notify by mail, at ~~his~~ THE PERSON'S last-known address, each person by whom taxes for the previous year are known to be due and unpaid of the amount of ~~his~~ THE PERSON'S

delinquency and shall allow ten days from the time of mailing of said notice for the payment of such delinquent taxes and delinquent interest thereon. Twenty days after mailing such notice, ~~he~~ THE TREASURER shall make a list of all lands and town lots the tax liens on which are subject to sale, describing such land and town lots as the same are described on the tax roll, with an accompanying notice stating that the tax lien on each such tract of land or town lot described in said list, on a day specified thereafter and the next succeeding days, will be sold by ~~him~~ THE TREASURER at public auction for the taxes, delinquent interest, and charges thereon at ~~his~~ THE TREASURER'S office or at any other location in the county deemed suitable by ~~him~~ THE TREASURER; except that all of the property offered for sale on the same day shall be offered for sale at the same location. If such list is not made until after September 1, the sale held thereunder shall not be void by reason thereof.

**SECTION 8.** 39-11-102, Colorado Revised Statutes, 1982 Repl. Vol., is amended to read:

**39-11-102. Treasurer to publish and post notice.** The treasurer shall cause said notice to be published in the newspaper selected pursuant to section 39-11-105, the first publication being at least four weeks before the day of sale, and shall post a written or printed notice in a conspicuous place in the office of the treasurer for not less than four weeks before the sale. If there is no newspaper published in the county, a like notice shall be given by posting one written or printed notice for the above length of time on or near the outer door of the treasurer's office. When publication is made in a weekly newspaper, the notice shall be published in ~~four~~ THREE successive weekly issues. When publication is made in a daily newspaper, the notice shall be published only ~~four~~ THREE times, once each week, on the same day of the week.

**SECTION 9.** 39-11-103, Colorado Revised Statutes, 1982 Repl. Vol., is amended to read:

**39-11-103. Treasurer to make affidavit of posting.** The treasurer shall also make, or cause to be made, an affidavit showing the posting of such list and notice, all of which affidavits shall be deposited by ~~him~~ THE TREASURER with the county clerk and recorder to be filed and entered by ~~him~~ THE TREASURER in the reception book OR OTHER PERMANENT RECORD of said office and there carefully preserved.

**SECTION 10.** The introductory portion to 39-11-114 (1) and 39-11-114 (2), Colorado Revised Statutes, 1982 Repl. Vol., as amended, are amended to read:

**39-11-114. Record of sales of tax liens on real estate and mobile homes.**  
(1) The treasurer shall make a correct record of all sales of tax liens on real estate for delinquent taxes in a well-bound book OR OTHER PERMANENT RECORD to be kept by ~~him~~ THE TREASURER for that purpose. Said book shall contain:

(2) The treasurer shall also note in the tax list, opposite the description of the property for which a tax lien is sold, the fact and date of such sale and, immediately after such sale and completion of such record, shall make and certify a true copy thereof in a well-bound book OR OTHER PERMANENT RECORD to be provided for that purpose, which shall be deposited with the county clerk and recorder. Such books so certified shall be known as the record of tax sales of the county and shall be in all

respects a part of the records of the county clerk and recorder's office as fully as if they had been made by the county clerk and recorder. For the service required by this subsection (2), the treasurer shall receive such reasonable compensation as may be allowed by the board of county commissioners to be paid out of the county treasury.

**SECTION 11.** 39-11-119, Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended to read:

**39-11-119. Subsequent payment by holder.** Any person desiring to pay any subsequent taxes on any lands or town lots for which ~~he~~ SUCH PERSON holds the tax certificates shall produce such certificates to the treasurer, who shall endorse thereon the amount of such subsequent taxes and the date of payment thereof in the book OR OTHER PERMANENT RECORD of tax sales opposite such lands and town lots, and the treasurer shall be entitled to receive a fee as provided in section 30-1-102, C.R.S. ~~He~~ THE TREASURER shall also present such certificate to the county clerk and recorder, who shall enter the amount of such tax in the proper column in the record of tax sales in ~~his~~ THE COUNTY CLERK AND RECORDER'S office, and the county clerk and recorder shall be entitled to receive a fee therefor as provided in section 30-1-103 (2) (g), C.R.S.

**SECTION 12.** 39-11-151, Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended to read:

**39-11-151. County officials and employees may not acquire a tax lien or property by sale of a tax lien.** (1) (a) No property for which a tax lien is sold for delinquent taxes under this article shall be conveyed to an elected or appointed county official, to a county employee, or to a member of the immediate family of any such person, or to the agent of any such county official or employee, if the tax lien on such property is sold during the time the official or employee holds ~~his~~ office or ~~employment~~ IS EMPLOYED.

(b) NO TAX LIEN SHALL BE SOLD TO AN ELECTED OR APPOINTED COUNTY OFFICIAL, TO A COUNTY EMPLOYEE, OR TO A MEMBER OF THE IMMEDIATE FAMILY OF SUCH PERSON OR TO THE AGENT OF ANY SUCH COUNTY OFFICIAL OR EMPLOYEE DURING THE TIME THE OFFICIAL OR EMPLOYEE HOLDS OFFICE OR IS EMPLOYED.

(2) THE PURCHASE OF ANY TAX LIEN OR the conveyance of any property by tax deed pursuant to this article is exempt from the provisions of this section UNDER THE FOLLOWING CIRCUMSTANCES:

(a) If the property to be conveyed was owned by the county official or county employee, or by a member of the immediate family of any such person, immediately prior to the sale of a tax lien on such property for delinquent taxes; ~~or~~

(b) If such property is situated within a county other than the county to which such county official or employee is elected, appointed, or employed; OR

(c) IF THE PROPERTY TO BE CONVEYED IS A SEVERED MINERAL INTEREST AND, AT THE TIME OF THE CONVEYANCE, THE COUNTY OFFICIAL OR COUNTY EMPLOYEE IS THE OWNER OF THE SURFACE ESTATE WHICH IS COTERMINOUS WITH THE SEVERED MINERAL INTEREST.

(3) Any county official, county employee, or member of the immediate family of any such person, or the agent of any such county official or employee, who knowingly PURCHASES ANY TAX LIEN OR receives a conveyance of property in violation of the provisions of this section commits a class 1 misdemeanor and shall be punished as provided in section 18-1-106, C.R.S. ~~1973~~.

**SECTION 13. Effective date - applicability.** This act shall take effect upon passage and section 39-11-151 (3), C.R.S., shall apply to offenses committed on or after said date.

**SECTION 14. 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 20, 1994