

CHAPTER 46

TAXATION

SENATE BILL 95-142

BY SENATORS R. Powers, Duke, Wattenberg, Norton, Schroeder, and Weddig;
also REPRESENTATIVES George and Prinster.

AN ACT**CONCERNING LIMITATIONS ON THE POWER TO LEVY AND COLLECT SPECIAL DISTRICT PROPERTY TAXES.**

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

SECTION 1. 32-1-1101 (1) (a), Colorado Revised Statutes, as amended, is amended to read:

32-1-1101. Common financial powers. (1) For and on behalf of the special district, the board has the following powers:

(a) To levy and collect ad valorem taxes on and against all taxable property within the special district, which shall not be limited except as provided in SECTION 39-10-111 (11), C.R.S., AND IN part 3 of article 1 of title 29, C.R.S. Any election on the question of an increased levy pursuant to section 29-1-302, C.R.S., shall be conducted as a special election in accordance with articles 1 to 13 of title 1, C.R.S.

SECTION 2. 39-10-111 (11), Colorado Revised Statutes, 1994 Repl. Vol., is amended to read:

39-10-111. Distraint, sale of personal property - redemption of mobile home. (11) If taxes become delinquent upon the personal property of any public utility, as defined in article 4 of this title, the treasurer of the county in which such taxes are delinquent shall distraint and may sell any of the personal property of such utility wherever found in the manner that other personal property is to be distrained and sold for the nonpayment of taxes; EXCEPT THAT, FOR TAXES IMPOSED PURSUANT TO ARTICLE 1 OF TITLE 32, C.R.S., THAT EQUAL OR EXCEED ONE HUNDRED MILLS IN ANY ONE YEAR, ONLY THE PERSONAL PROPERTY THAT IS THE SUBJECT OF THE TAXES AND LOCATED WITHIN THE SPECIAL DISTRICT AT THE TIME OF ASSESSMENT OF THE TAXES

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

SHALL BE SUBJECT TO LEVY OR DISTRAINT FOR THE PAYMENT OF SUCH DELINQUENT TAXES.

SECTION 3. 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 7, 1995