

CHAPTER 157

**NATURAL RESOURCES**

**HOUSE BILL 96-1187**

BY REPRESENTATIVES Taylor, Anderson, Dyer, Epps, Jerke, Kaufman, Lyle, Martin, Morrison, Musgrave, Paschall, Pfiffner, Salaz, Schwarz, Sullivant, and Young;  
also SENATORS Johnson, Hernandez, L. Powers, Tebedo, and Wham.

**AN ACT**

**CONCERNING PROPERTY ACQUIRED BY STATE AGENCIES WITH FUNDS PROVIDED BY THE STATE BOARD OF THE GREAT OUTDOORS COLORADO TRUST FUND, AND MAKING AN APPROPRIATION IN CONNECTION THEREWITH.**

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

**SECTION 1.** Article 60 of title 33, Colorado Revised Statutes, 1995 Repl. Vol., is amended BY THE ADDITION OF A NEW SECTION to read:

**33-60-104.5. Property acquired by state agencies with funds from the great outdoors Colorado trust fund - payments in lieu of taxes - restrictions - legislative declaration.** (1) (a) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT:

(I) THE WITHDRAWAL OF PROPERTY FROM COUNTY TAX ROLLS AS A RESULT OF THE PURCHASE OF INTERESTS IN REAL PROPERTY BY STATE AGENCIES WITH FUNDS PROVIDED FROM THE GREAT OUTDOORS COLORADO TRUST FUND MAY HAVE A SIGNIFICANT FINANCIAL IMPACT ON THE COUNTIES AND OTHER POLITICAL SUBDIVISIONS IN WHICH SUCH PROPERTY IS LOCATED;

(II) WHEN STATE AGENCIES ACQUIRE INTERESTS IN REAL PROPERTY WITH MONEYS FROM THE GREAT OUTDOORS COLORADO TRUST FUND AND REMOVE THEM FROM THE TAX ROLLS, THE AGENCIES ACQUIRING THE INTERESTS SHALL MAKE PAYMENTS IN LIEU OF TAXES TO THE COUNTIES IN WHICH THE PROPERTY UNDERLYING THE INTEREST IS LOCATED IN ORDER TO ALLEVIATE THE FINANCIAL BURDENS SUCH ACQUISITIONS CREATE; AND

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

(III) SECTION 10 OF ARTICLE XXVII OF THE STATE CONSTITUTION PROVIDES THAT PAYMENTS IN LIEU OF TAXES FOR ACQUISITIONS OF PROPERTY PURSUANT TO ARTICLE XXVII SHALL BE MADE FROM MONEYS MADE AVAILABLE BY THE GREAT OUTDOORS COLORADO TRUST FUND.

(b) IT IS THEREFORE THE INTENT OF THIS SECTION TO ADDRESS THE FINANCIAL IMPACT RESULTING FROM ACQUISITIONS OF INTERESTS IN REAL PROPERTY BY STATE AGENCIES AND TO IMPLEMENT SECTION 10 OF ARTICLE XXVII OF THE STATE CONSTITUTION BY ESTABLISHING A MECHANISM FOR PAYMENTS IN LIEU OF TAXES TO BE MADE FROM THE GREAT OUTDOORS COLORADO TRUST FUND.

(2) WHENEVER A STATE AGENCY ACQUIRES AN INTEREST IN REAL PROPERTY USING MONEYS FROM THE TRUST FUND PURSUANT TO ARTICLE XXVII OF THE STATE CONSTITUTION AND THE INTEREST IS NO LONGER SUBJECT TO PROPERTY TAXATION AS A RESULT OF SUCH ACQUISITION, THE AGENCY THAT HOLDS THE INTEREST SHALL PAY ANNUALLY TO THE TREASURER OF THE COUNTY IN WHICH THE PROPERTY IS LOCATED A PAYMENT IN LIEU OF TAXES THAT SHALL NOT EXCEED THE AMOUNT OF TAXES THAT WOULD BE DUE IF THE INTEREST WAS TAXABLE.

(3) (a) IN ACCORDANCE WITH SECTION 10 OF ARTICLE XXVII OF THE STATE CONSTITUTION AND SUBJECT TO THE PROVISIONS OF THIS SECTION, THE ANNUAL PAYMENTS DESCRIBED IN SUBSECTION (2) OF THIS SECTION SHALL BE MADE WITH FUNDS MADE AVAILABLE FROM THE TRUST FUND IN THE MANNER SET FORTH IN THIS SUBSECTION (3).

(b) EACH YEAR DURING THE REGULAR TAX ASSESSMENT PERIOD, THE BOARD OF COUNTY COMMISSIONERS OF EACH COUNTY IN WHICH A REAL PROPERTY INTEREST DESCRIBED IN SUBSECTION (2) OF THIS SECTION IS LOCATED SHALL PROVIDE TO EACH STATE AGENCY THAT HOLDS SUCH REAL PROPERTY INTERESTS THE FOLLOWING INFORMATION IN THE SAME MANNER AS SUCH INFORMATION IS PROVIDED TO ANY OTHER OWNER OF PROPERTY IN THE COUNTY:

(I) THE CURRENT ASSESSED VALUE OF EACH REAL PROPERTY INTEREST, EXPRESSED IN DOLLARS;

(II) THE AMOUNT OF THE PAYMENT IN LIEU OF TAXES DUE ON EACH REAL PROPERTY INTEREST, BASED ON THE VALUE AND TAX RATE THAT WOULD BE APPLICABLE TO THE REAL PROPERTY INTEREST IF IT WERE TAXABLE; AND

(III) THE DATE THE PAYMENT IN LIEU OF TAXES IS DUE FOR SUCH REAL PROPERTY INTERESTS, BASED ON THE DATE PROPERTY TAXES WITHIN THE COUNTY ARE DUE.

(c) EACH STATE AGENCY THAT RECEIVES INFORMATION FROM A BOARD OF COUNTY COMMISSIONERS PURSUANT TO THIS SUBSECTION (3) SHALL PROMPTLY FORWARD SUCH INFORMATION TO THE TRUST FUND BOARD. IN ADDITION, FOR EACH REAL PROPERTY INTEREST REPORTED, THE AGENCY SHALL PROVIDE INFORMATION TO THE TRUST FUND BOARD CONCERNING THE PORTION OF THE TOTAL ACQUISITION COST OF THE INTEREST THAT WAS PAID WITH MONEYS FROM THE TRUST FUND.

(d) THE TRUST FUND BOARD SHALL PAY FROM THE TRUST FUND TO THE REPORTING STATE AGENCY THAT PORTION OF THE PAYMENT IN LIEU OF TAXES THAT IS

EQUIVALENT TO THE PORTION OF THE TOTAL ACQUISITION COST OF THE INTEREST THAT WAS PAID WITH MONEYS FROM THE TRUST FUND. THE TRUST FUND BOARD SHALL BE RESPONSIBLE FOR ENSURING THAT TIMELY PAYMENT IS MADE TO EACH STATE AGENCY.

(e) EACH STATE AGENCY THAT RECEIVES A PAYMENT FROM THE TRUST FUND BOARD PURSUANT TO THIS SUBSECTION (3) SHALL PROMPTLY TRANSMIT THE PAYMENT, ALONG WITH ANY OTHER AMOUNTS PAYABLE BY THE AGENCY AS PART OF THE PAYMENT IN LIEU OF TAXES AND APPROPRIATED BY THE GENERAL ASSEMBLY, TO THE COUNTY ENTITLED TO RECEIVE IT.

(4) THE TREASURER OF EACH COUNTY THAT RECEIVES A PAYMENT IN LIEU OF TAXES PURSUANT TO THIS SECTION SHALL PAY OVER TO EACH SCHOOL DISTRICT, SPECIAL DISTRICT, OR OTHER POLITICAL SUBDIVISION IN WHICH A REAL PROPERTY INTEREST DESCRIBED IN SUBSECTION (2) OF THIS SECTION IS LOCATED ITS APPROPRIATE SHARE OF THE TOTAL PAYMENT; EXCEPT THAT THE TREASURER MAY DEDUCT THE COSTS INCURRED BY THE TREASURER IN ADMINISTERING THIS SUBSECTION (4).

(5) EVERY STATE AGENCY THAT MAKES A PAYMENT IN LIEU OF TAXES THAT WILL BE DISTRIBUTED, IN WHOLE OR IN PART, TO A SCHOOL DISTRICT AND EVERY SCHOOL DISTRICT THAT RECEIVES A PAYMENT IN LIEU OF TAXES SHALL REPORT THE AMOUNT PAID OR RECEIVED TO THE STATE BOARD OF EDUCATION.

(6) THE GENERAL ASSEMBLY MAY MAKE APPROPRIATIONS FOR THE PURPOSE OF FUNDING A STATE AGENCY'S SHARE OF PAYMENTS IN LIEU OF TAXES TO ANY COUNTY ENTITLED TO RECEIVE SUCH PAYMENTS. APPROPRIATIONS CONCERNING LANDS OWNED BY THE DIVISION OF WILDLIFE SHALL BE MADE FROM THE WILDLIFE CASH FUND. APPROPRIATIONS CONCERNING LANDS OWNED BY THE DIVISION OF PARKS AND OUTDOOR RECREATION SHALL BE MADE FROM THE PARKS AND OUTDOOR RECREATION CASH FUND.

(7) IN THE EVENT A STATE AGENCY DOES NOT RECEIVE FUNDS FROM THE TRUST FUND BOARD TO MAKE THE PAYMENTS IN LIEU OF TAXES DESCRIBED IN THIS SECTION BY THE DATE THAT PROPERTY TAXES WITHIN THE COUNTY ARE DUE, THE AGENCY SHALL NOT BE AUTHORIZED TO ACCEPT ANY GRANTS OR OTHER FUNDING ASSISTANCE FROM THE TRUST FUND BOARD FOR ACQUISITION OF INTERESTS IN REAL PROPERTY UNTIL SUCH PAYMENTS ARE BROUGHT UP TO DATE.

(8) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO ALTER THE REQUIREMENTS OF SECTION 30-25-302, C.R.S., PERTAINING TO PROPERTY ACQUIRED BY THE DIVISION OF WILDLIFE OR THE DIVISION OF PARKS AND OUTDOOR RECREATION WITHOUT ASSISTANCE FROM THE TRUST FUND BOARD.

**SECTION 2.** The introductory portion to 30-25-302 (1) (a), and 30-25-302 (4) (c) and (6), Colorado Revised Statutes, 1986 Repl. Vol., as amended, are amended to read:

**30-25-302. Eligibility - determination of impact - procedures - legislative declaration.** (1) (a) EXCEPT AS PROVIDED IN SECTION 33-60-104.5, C.R.S., FOR REAL PROPERTY INTERESTS ACQUIRED WITH FUNDS MADE AVAILABLE FROM THE GREAT OUTDOORS COLORADO TRUST FUND, in any county in which the division of

wildlife or the division of parks and outdoor recreation or both divisions own property, the board of county commissioners of such county shall certify once a year during the regular tax assessment period, to the wildlife commission, to the board of parks and outdoor recreation, or to both said commission and said board if both own land in such county, the current dollar amount representing the negative financial impact ~~which~~ THAT such ownership has on such county's finances and the finances of any political subdivision which lies within such county. The calculation of such dollar amount shall take into consideration the following factors:

(4) (c) Nothing in this section shall be construed to alter the requirement set forth in section 10 of article XXVII of the state constitution that, for property acquired by a state agency pursuant to article XXVII of the state constitution, payments in lieu of taxes shall be made with moneys made available from the great outdoors Colorado trust fund AS PROVIDED IN SECTION 33-60-104.5, C.R.S.

(6) The general assembly hereby finds and declares that the acquisition of large amounts of property by the division of wildlife or the division of parks and outdoor recreation, through the Great Outdoors Colorado program or otherwise, can have serious financial consequences for the counties and political subdivisions in which such property is located. It is therefore the intent of the general assembly that any plans for acquisition of property by the division of wildlife or the division of parks and outdoor recreation include provisions for the payment of impact assistance grants pursuant to this section OR PAYMENTS IN LIEU OF TAXES PURSUANT TO SECTION 33-60-104.5, C.R.S., WHICHEVER IS APPLICABLE.

**SECTION 3. Appropriation.** In addition to any other appropriation, there is hereby appropriated, out of any moneys in the parks and outdoor recreation cash fund not otherwise appropriated, to the department of natural resources, for allocation to the division of state parks, for the fiscal year beginning July 1, 1996, the sum of one thousand eight hundred ninety-nine dollars (\$1,899), or so much thereof as may be necessary, for the implementation of this act.

**SECTION 4. 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: May 22, 1996