

CHAPTER 90

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**GOVERNMENT - COUNTY**

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SENATE BILL 98-027

BY SENATORS Reeves and Congrove;  
also REPRESENTATIVE Tucker.

**AN ACT**

CONCERNING THE AUTHORITY OF COUNTY TREASURERS.

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

**SECTION 1.** Part 1 of article 10 of title 39, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SECTION to read:

**39-10-110.5. Partial payment of delinquent personal property taxes.**

(1) NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, THE TREASURER MAY ACCEPT PARTIAL PAYMENTS FOR DELINQUENT PERSONAL PROPERTY TAXES SO LONG AS THE OWNER OF THE PERSONAL PROPERTY HAS ENTERED INTO A WRITTEN PAYMENT PLAN WITH THE TREASURER. THE PAYMENT PLAN SHALL SPECIFY THE TOTAL AMOUNT DUE, INCLUDING THE AMOUNT OF TAX LEVIED AND ANY APPLICABLE INTEREST, PENALTIES, OR FEES; THE AMOUNT OF EACH PAYMENT; AND PAYMENT DUE DATES. THE TOTAL AMOUNT DUE UNDER A PAYMENT PLAN SHALL BE PAID IN FULL NO LATER THAN TWENTY-FOUR MONTHS FROM THE DATE THE OWNER OF THE PERSONAL PROPERTY ENTERS INTO A WRITTEN PAYMENT PLAN WITH THE TREASURER.

(2) THE TREASURER SHALL KEEP A COPY OF THE PAYMENT PLAN UNTIL THE OWNER OF THE PERSONAL PROPERTY HAS PAID THE TOTAL AMOUNT IDENTIFIED IN THE PAYMENT PLAN. ONCE THE OWNER OF THE PERSONAL PROPERTY HAS PAID THE TOTAL AMOUNT DUE, THE TREASURER SHALL MARK THE PLAN "PAID IN FULL".

(3) THE TREASURER MAY TERMINATE THE PAYMENT PLAN IF THE OWNER OF THE PERSONAL PROPERTY FAILS TO ABIDE BY THE TERMS AND CONDITIONS OF THE PLAN.

**SECTION 2.** 30-10-709, Colorado Revised Statutes, is amended to read:

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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.*

**30-10-709. Treasurer to keep accounts - settlement of accounts.** (1) The COUNTY treasurer shall keep a just and true account of the receipt and expenditure of all moneys ~~which~~ THAT come into his OR HER hands by virtue of ~~his~~ THE office, in books to be kept by ~~him~~ THE TREASURER for that purpose, which books shall be open at all times for the inspection of the board of county commissioners, or any member thereof, and to all county and state officers; and, at the meetings in July and January of the board of county commissioners, or at such other time as the board may direct, ~~he~~ THE TREASURER shall settle with said board his OR HER account as treasurer, and, for that purpose, ~~he~~ THE TREASURER shall exhibit to said board all his OR HER books, accounts, and all vouchers relating to the same, to be audited and allowed.

(2) IN ADDITION TO THE AUDIT DESCRIBED IN SUBSECTION (1) OF THIS SECTION, THE TREASURER MAY PERIODICALLY CAUSE TO BE PERFORMED AN AUDIT OF THE OPERATIONS AND ACCOUNTS OF THE COUNTY TREASURER'S OFFICE.

**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 10, 1998