

CHAPTER 380

GOVERNMENT - COUNTY

HOUSE BILL 00-1482

BY REPRESENTATIVES Mitchell, Plant, Scott, and Webster;
also SENATOR Arnold.

AN ACT

CONCERNING THE AUTHORITY OF A CITY THAT HAS BEEN AUTHORIZED TO BECOME A CITY AND COUNTY PURSUANT TO AN AMENDMENT TO THE STATE CONSTITUTION THAT HAS BEEN APPROVED BY THE REGISTERED ELECTORS OF THE STATE OF COLORADO TO FORM A LOCAL IMPROVEMENT DISTRICT TO PROVIDE CERTAIN IMPROVEMENTS IN THE DISTRICT.

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

SECTION 1. 30-20-601, Colorado Revised Statutes, is amended to read:

30-20-601. Power to make local improvements. EXCEPT AS OTHERWISE PROVIDED IN THIS PART 6, any county in this state may construct any of the local improvements mentioned in this part 6 and fund such improvements by assessing the cost thereof, wholly or in part, upon the property especially benefited by such improvements or, for the funding of improvements authorized by ~~section 30-20-603 (1)(a) and (1)(c)~~ SECTION 30-20-603 (1) (a), (1) (a.5), AND (1) (c), by imposing a sales tax throughout the district or by utilizing a combination of such assessments and tax. The improvements shall be authorized by resolution duly adopted and shall be constructed under the direction of the county engineer or other officer having similar duties or under the direction of the board of county commissioners in accordance with plans and specifications adopted by the board. ~~of county commissioners.~~

SECTION 2. 30-20-602 (1.5) and (2), Colorado Revised Statutes, are amended, and the said 30-20-602 is further amended BY THE ADDITION OF THE FOLLOWING NEW SUBSECTIONS, to read:

30-20-602. Definitions. As used in this part 6, unless the context otherwise requires:

(1.5) "Board" means:

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

(a) The board of county commissioners OF A COUNTY OR CITY AND COUNTY; OR

(b) (I) THE GOVERNING BODY OF A CITY THAT HAS BEEN AUTHORIZED TO BECOME A CITY AND COUNTY PURSUANT TO AN AMENDMENT TO THE STATE CONSTITUTION THAT HAS BEEN APPROVED BY THE REGISTERED ELECTORS OF THE STATE OF COLORADO.

(II) THIS PARAGRAPH (b) IS REPEALED, EFFECTIVE DECEMBER 31, 2002.

(1.7) (a) "COUNTY" MEANS ANY COUNTY OR CITY AND COUNTY IN THE STATE AND INCLUDES ANY CITY THAT HAS BEEN AUTHORIZED TO BECOME A CITY AND COUNTY PURSUANT TO AN AMENDMENT TO THE STATE CONSTITUTION THAT HAS BEEN APPROVED BY THE REGISTERED ELECTORS OF THE STATE OF COLORADO.

(b) THIS SUBSECTION (1.7) IS REPEALED, EFFECTIVE DECEMBER 31, 2002.

(1.8) (a) "COUNTY ASSESSOR", "COUNTY CLERK AND RECORDER", "COUNTY ENGINEER", OR "COUNTY TREASURER" SHALL INCLUDE ANY OFFICER OF A CITY THAT HAS BEEN AUTHORIZED TO BECOME A CITY AND COUNTY PURSUANT TO AN AMENDMENT TO THE STATE CONSTITUTION THAT HAS BEEN APPROVED BY THE REGISTERED ELECTORS OF THE STATE OF COLORADO WHO HAS DUTIES CORRESPONDING TO THE DUTIES OF A COUNTY ASSESSOR, A COUNTY CLERK AND RECORDER, A COUNTY ENGINEER, OR A COUNTY TREASURER.

(b) THIS SUBSECTION (1.8) IS REPEALED, EFFECTIVE DECEMBER 31, 2002.

(2) "District" means the geographical division of the county within which any local improvements are made or proposed, when so declared by resolution of the board. Except for a district IN THE UNINCORPORATED AREA OF A COUNTY in which a sales tax is levied pursuant to section 30-20-604.5, there may be noncontiguous parts or sections of a county included in one district, but no district shall include territory ~~which~~ THAT is included in an undissolved district ~~which~~ THAT was formed for the same type of improvement. Notwithstanding any other provision of this part 6 AND EXCEPT IN THE CASE OF A DISTRICT FORMED PRIOR TO DECEMBER 31, 2002, BY A CITY THAT HAS BEEN AUTHORIZED TO BECOME A CITY AND COUNTY PURSUANT TO AN AMENDMENT TO THE STATE CONSTITUTION THAT HAS BEEN APPROVED BY THE REGISTERED ELECTORS OF THE STATE OF COLORADO, no district in which a sales tax is levied pursuant to section 30-20-604.5 shall be formed ~~which~~ THAT includes territory within a municipality, and any such district shall be as compact as possible. No district ~~which~~ THAT crosses county boundaries may be formed by intergovernmental agreement or otherwise.

SECTION 3. 30-20-603 (1) (c) and (3) (a), Colorado Revised Statutes, are amended, and the said 30-20-603 (1) is further amended BY THE ADDITION OF A NEW PARAGRAPH, to read:

30-20-603. Improvements authorized - how instituted - conditions.

(1) (a.5) IN A DISTRICT FORMED PRIOR TO DECEMBER 31, 2002, BY A CITY THAT HAS BEEN AUTHORIZED TO BECOME A CITY AND COUNTY PURSUANT TO AN AMENDMENT TO THE STATE CONSTITUTION THAT HAS BEEN APPROVED BY THE REGISTERED ELECTORS

OF THE STATE OF COLORADO AND IN WHICH A SALES TAX IS LEVIED PURSUANT TO SECTION 30-20-604.5, THE IMPROVEMENTS MAY ALSO CONSIST OF THE PROVISION OF TRANSPORTATION SERVICES, VEHICLES, EQUIPMENT, PARKING, AND IMPROVEMENTS IN THE DISTRICT. TRANSPORTATION SERVICES MAY BE PROVIDED BY THE DISTRICT IN AN AREA WITHIN THE REGIONAL TRANSPORTATION DISTRICT AS DESCRIBED IN SECTION 32-9-106, C.R.S., IF THE REGIONAL TRANSPORTATION DISTRICT CONSENTS TO THE PROVISION OF SUCH SERVICES.

(c) If any improvement OR TRANSPORTATION SERVICES authorized by this subsection (1) is funded by sales tax, the tax may also be used for the operation and maintenance of such improvement OR SERVICES.

(3) (a) Except as to improvements initiated by the board as authorized by subsection (2) of this section, no improvement shall be ordered under this part 6 unless a petition for the same is first presented, subscribed by the owners of property to be assessed for more than one-half of the entire costs estimated by the board to be assessed, and, except as specified in this section, nothing in this part 6 shall restrict the right of such owners from securing any particular kind or variety of improvements petitioned for. In any case where a proposed improvement district includes two or more assessment units, the owners of property to be assessed for more than one-half of the entire costs estimated by the board to be assessed in each assessment unit shall petition as specified in this part 6. IN ANY CASE WHERE A PROPOSED IMPROVEMENT DISTRICT FORMED PRIOR TO DECEMBER 31, 2002, PLANS TO PROVIDE TRANSPORTATION SERVICES AND IMPROVEMENTS PURSUANT TO PARAGRAPH (a.5) OF SUBSECTION (1) OF THIS SECTION AND TO LEVY A SALES TAX PURSUANT TO SECTION 30-20-604.5 TO FUND SUCH SERVICES AND IMPROVEMENTS, THE OWNERS OF THE TAXABLE REAL AND PERSONAL PROPERTY WITHIN THE PROPOSED IMPROVEMENT DISTRICT HAVING A VALUATION FOR ASSESSMENT OF NOT LESS THAN FIFTY PERCENT OF THE VALUATION FOR ASSESSMENT OF ALL REAL OR PERSONAL PROPERTY WITHIN THE DISTRICT SHALL SIGN THE PETITION PRESENTED TO THE BOARD.

SECTION 4. 30-20-604.5 (1), (4) (a), (4) (c) (II), (4) (e) (I), and (5), Colorado Revised Statutes, are amended, and the said 30-20-604.5 is further amended BY THE ADDITION OF THE FOLLOWING NEW SUBSECTIONS, to read:

30-20-604.5. District sales tax. (1) The board of any county having a population greater than one hundred thousand OR OF ANY CITY THAT HAS BEEN AUTHORIZED TO BECOME A CITY AND COUNTY PURSUANT TO AN AMENDMENT TO THE STATE CONSTITUTION THAT HAS BEEN APPROVED BY THE REGISTERED ELECTORS OF THE STATE OF COLORADO AND THAT SUBSEQUENTLY BECOMES A CITY AND COUNTY, REGARDLESS OF POPULATION, for the purpose of funding all or a portion of the cost of any improvements constructed OR TRANSPORTATION SERVICES PROVIDED pursuant to ~~section 30-20-603 (1) (a) and (1) (c)~~ SECTION 30-20-603 (1) (a), (1) (a.5), AND (1) (c), may levy a sales tax throughout the district upon every transaction or other incident with respect to which a sales tax is authorized pursuant to section 29-2-105, C.R.S.; except that such tax may be levied only upon those transactions specified in section 39-26-104 (1) (a), (1) (b), (1) (e), and (1) (f), C.R.S. The board may, in its discretion, levy or continue to levy a sales tax on the sales of low-emitting motor vehicles, power sources, or parts used for converting such power sources as specified in section 39-26-114 (22), C.R.S.

(4) (a) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH (a), a proposal for a districtwide sales tax shall be referred to the registered electors of the county who reside within the boundaries of the district, either by resolution of the board or by petition initiated and signed by five percent of the registered electors who reside within the boundaries of the district.

(II) IN A DISTRICT FORMED PRIOR TO DECEMBER 31, 2002, BY A CITY THAT HAS BEEN AUTHORIZED TO BECOME A CITY AND COUNTY PURSUANT TO AN AMENDMENT TO THE STATE CONSTITUTION THAT HAS BEEN APPROVED BY THE REGISTERED ELECTORS OF THE STATE OF COLORADO, A PROPOSAL FOR A DISTRICTWIDE SALES TAX SHALL BE REFERRED TO THE ELECTORS OF THE DISTRICT, EITHER BY RESOLUTION OF THE BOARD OR BY PETITION INITIATED AND SIGNED BY FIVE PERCENT OF THE ELECTORS OF THE DISTRICT.

(c) (II) (A) EXCEPT AS PROVIDED IN SUB-SUBPARAGRAPH (B) OF THIS SUBPARAGRAPH (II), upon its being presented with a petition requesting a proposal for such sales tax, the board, upon certification of the signatures on the petition, shall submit such proposal to the registered electors residing within the district.

(B) IN A DISTRICT FORMED PRIOR TO DECEMBER 31, 2002, BY A CITY THAT HAS BEEN AUTHORIZED TO BECOME A CITY AND COUNTY PURSUANT TO AN AMENDMENT TO THE STATE CONSTITUTION THAT HAS BEEN APPROVED BY THE REGISTERED ELECTORS OF THE STATE OF COLORADO, THE BOARD, AFTER BEING PRESENTED WITH A PETITION REQUESTING A PROPOSAL FOR SUCH SALES TAX AND UPON CERTIFICATION OF THE SIGNATURES ON THE PETITION, SHALL SUBMIT SUCH PROPOSAL TO THE ELECTORS OF THE DISTRICT.

(e) (I) (A) EXCEPT AS PROVIDED IN SUB-SUBPARAGRAPH (B) OF THIS SUBPARAGRAPH (I), if approved by a majority of the registered electors voting thereon, the sales tax shall become effective as provided in section 29-2-106 (2), C.R.S.

(B) IN A DISTRICT FORMED PRIOR TO DECEMBER 31, 2002, BY A CITY THAT HAS BEEN AUTHORIZED TO BECOME A CITY AND COUNTY PURSUANT TO AN AMENDMENT TO THE STATE CONSTITUTION THAT HAS BEEN APPROVED BY THE REGISTERED ELECTORS OF THE STATE OF COLORADO, IF THE PROPOSAL IS APPROVED BY A MAJORITY OF THE ELECTORS OF THE DISTRICT VOTING THEREON, THE SALES TAX SHALL BECOME EFFECTIVE AS PROVIDED IN SECTION 29-2-106 (2), C.R.S.

(5) (a) EXCEPT AS PROVIDED IN PARAGRAPH (b) OF THIS SUBSECTION (5), all revenue collected from such sales tax, except the amounts retained under subsection (2) of this section, shall be credited to a special fund designated as the sales tax street improvement fund, such designation to include the name or description of the district. The fund shall be used only to pay the costs of the district improvements authorized by section 30-20-603 (1) (a) and (1) (c), the costs of debt service on bonds issued pursuant to section 30-20-619 (4), if any, or both of such costs.

(b) IN A DISTRICT FORMED PRIOR TO DECEMBER 31, 2002, BY A CITY THAT HAS BEEN AUTHORIZED TO BECOME A CITY AND COUNTY PURSUANT TO AN AMENDMENT TO THE STATE CONSTITUTION THAT HAS BEEN APPROVED BY THE REGISTERED ELECTORS OF THE STATE OF COLORADO, ALL REVENUE COLLECTED FROM SUCH SALES TAX,

EXCEPT THE AMOUNTS RETAINED UNDER SUBSECTION (2) OF THIS SECTION, SHALL BE CREDITED TO A SPECIAL FUND DESIGNATED AS THE SALES TAX STREET IMPROVEMENT FUND, SUCH DESIGNATION TO INCLUDE THE NAME OR DESCRIPTION OF THE DISTRICT. THE FUND SHALL BE USED ONLY TO PAY THE COSTS OF THE DISTRICT IMPROVEMENTS AND TRANSPORTATION SERVICES AUTHORIZED BY SECTION 30-20-603 (1) (a.5) AND (1) (c), THE COSTS OF DEBT SERVICE ON BONDS ISSUED PURSUANT TO SECTION 30-20-619 (4), IF ANY, THE COSTS OF OPERATIONS, MAINTENANCE, AND REPLACEMENT, AND THE COSTS OF ORGANIZATION OF THE DISTRICT.

(9) THE BOARD MAY APPOINT AN INDEPENDENT BOARD OF DIRECTORS TO PERFORM THE FUNCTIONS OF THE BOARD UNDER THIS PART 6 IN A DISTRICT PROVIDING TRANSPORTATION SERVICES AND IMPROVEMENTS IN ACCORDANCE WITH THE TERMS OF THE RESOLUTION OR ORDINANCE ESTABLISHING THE DISTRICT.

(10) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, THE PROVISIONS OF THIS PART 6 RELATING TO THE ASSESSMENT OF LOCAL IMPROVEMENT COSTS UPON THE PROPERTY IN A DISTRICT THAT BENEFITS FROM SUCH IMPROVEMENTS SHALL NOT APPLY TO ANY DISTRICT FORMED PRIOR TO DECEMBER 31, 2002, BY A CITY THAT HAS BEEN AUTHORIZED TO BECOME A CITY AND COUNTY PURSUANT TO AN AMENDMENT TO THE STATE CONSTITUTION THAT HAS BEEN APPROVED BY THE REGISTERED ELECTORS OF THE STATE OF COLORADO AND THAT LEVIES A SALES TAX PURSUANT TO THIS SECTION TO FUND LOCAL IMPROVEMENTS AUTHORIZED BY SECTION 30-20-603 (1) (a.5) AND (1) (c).

SECTION 5. Effective date. This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Approved: June 2, 2000