

CHAPTER 70

TAXATION

SENATE BILL 03-089

BY SENATOR(S) Phillips;
also REPRESENTATIVE(S) Hall.

AN ACT

CONCERNING MODIFICATIONS TO THE NOTICE REQUIREMENTS APPLICABLE TO THE FORMATION OF CERTAIN POLITICAL SUBDIVISIONS THAT ARE AUTHORIZED TO LEVY AD VALOREM TAXES.

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

SECTION 1. 39-1-110 (1), (1.5), (1.8), and (2), Colorado Revised Statutes, are amended, and the said 39-1-110 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

39-1-110. Notice - formation of political subdivision - boundary change of special district. (1) (a) When any petition for the organization of a ~~special district~~ POLITICAL SUBDIVISION is filed, the clerk of any court or board or any other officer with whom ~~such~~ THE petition has been filed shall immediately, in writing, notify the assessor and the board of county commissioners of each county in which the proposed ~~district~~ POLITICAL SUBDIVISION is to be located and the division of local government of ~~such~~ THE filing, and such notice shall specify the boundaries of the proposed ~~district~~ POLITICAL SUBDIVISION. No ~~special district~~ POLITICAL SUBDIVISION shall levy a tax for the calendar year ~~during~~ IN which it has been organized unless, prior to ~~May~~ ± JULY 1 of said year, the assessor and the board of county commissioners of each county within which such ~~district~~ POLITICAL SUBDIVISION is located have been notified of its organization AND have received from its governing body THE FOLLOWING:

(I) Official notice that a tax will be levied for such year; ~~and have received, prior to October 15, official notice from the division of local government of receipt of~~

(II) A legal description; ~~an approved service plan;~~ and

(III) A map of the ~~special district~~ POLITICAL SUBDIVISION. ~~and of a copy of the~~

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

~~budget of the special district required by the provisions of section 29-1-113, C.R.S.; otherwise;~~

(b) No levy for ~~such~~ THE CALENDAR year IN WHICH A POLITICAL SUBDIVISION HAS BEEN ORGANIZED shall be made by the board of county commissioners or certified to the assessor UNLESS THE POLITICAL SUBDIVISION HAS COMPLIED WITH THE PROVISIONS OF PARAGRAPH (a) OF THIS SUBSECTION (1).

(1.5) No POLITICAL SUBDIVISION THAT IS A special district shall levy a tax against ~~real~~ property included in ~~a~~ THE special district for the calendar year during which such property was included unless, prior to May 1 of said year or, if such ~~real~~ property is included in the special district pursuant to section 32-1-401 (2), C.R.S., prior to July 1 of said year, the court order of inclusion has been filed with the county clerk and recorder of the county in which the inclusion took place in accordance with the provisions of section 32-1-105, C.R.S.

(1.8) A POLITICAL SUBDIVISION THAT IS A special district shall not levy a tax against ~~real~~ property excluded from ~~a~~ THE special district for the calendar year during which such exclusion becomes effective if, prior to May 1 of said year, the court order of exclusion has been filed with the county clerk and recorder of the county in which the exclusion took place in accordance with the provisions of section 32-1-105, C.R.S.

(2) Whenever all or any portion of a ~~special district~~ POLITICAL SUBDIVISION becomes part of another county by reason of any change in county boundaries, the governing body of such ~~special district~~ POLITICAL SUBDIVISION shall, within thirty days after the effective date of such change, notify, in writing, the assessor and the board of county commissioners of the county, of which all or any portion of such ~~special district~~ POLITICAL SUBDIVISION has become a part, of its intention to levy a tax for the year ~~during~~ IN which such change became effective.

(4) FOR PURPOSES OF THIS SECTION, "SPECIAL DISTRICT" MEANS A SPECIAL DISTRICT FORMED IN ACCORDANCE WITH THE PROVISIONS OF TITLE 32, C.R.S.

SECTION 2. Applicability. This act shall apply to the formation of any political subdivision on or after the effective date of this act.

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: March 25, 2003