

CHAPTER 43

GOVERNMENT - COUNTY

HOUSE BILL 04-1129

BY REPRESENTATIVE(S) Stafford, Crane, Harvey, Lundberg, McFadyen, Rhodes, and Schultheis;
also SENATOR(S) Entz.

AN ACT

CONCERNING PROPERTY TAKEN BY A COUNTY FOR DELINQUENT TAXES.

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

SECTION 1. 39-10-111 (3) and (5), Colorado Revised Statutes, are amended, and the said 39-10-111 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

39-10-111. Distraint, sale of personal property - redemption of mobile home.

(3) NO LATER THAN ONE HUNDRED EIGHTY DAYS AFTER THE SEIZURE OF ANY PERSONAL PROPERTY PURSUANT TO THIS SECTION, the treasurer shall publish a notice containing a description of the seized property, the reason for its being offered for sale, and the time and place fixed for the sale in a newspaper published in ~~his~~ THE county. If there is no such newspaper, ~~then he~~ THE TREASURER shall conspicuously post copies of such notice in the county courthouse and in at least two other public places in the county seat.

(5) At the time and place fixed for the sale, the treasurer or ~~his~~ deputy TREASURER shall proceed to sell such property at public auction, offering it at a minimum price, which shall include the taxes, delinquent interest, and costs of making the seizure and advertising the sale. If the amount bid at the sale is not equal to the fixed minimum price, the treasurer or ~~his~~ deputy TREASURER may declare the property purchased by the county at the fixed minimum price, and it ~~may~~ SHALL thereafter be sold WITHIN ONE HUNDRED FIFTY DAYS in such manner as may be determined by the board of county commissioners.

(13) WHEN A COUNTY SEIZES PROPERTY THAT IS USED IN A BUSINESS, THE COUNTY SHALL NOT CONTINUE TO OPERATE THE BUSINESS.

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

SECTION 2. 39-11-143 (1), (2), (3), and (4), Colorado Revised Statutes, are amended, and the said 39-11-143 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

39-11-143. Appraisal - county may retain, lease, or sell - definitions.

(1) Whenever ~~such real estate~~ PROPERTY is conveyed by a treasurer to the county by tax deed under section 39-11-142, the assessor shall annually value the same in the manner prescribed by law for taxable property and shall notify the board of county commissioners of such valuation.

(2) The board of county commissioners has the power to RETAIN FOR PUBLIC PROJECTS, rent, lease, or sell such REAL property ~~so acquired~~ as provided in this section.

(2.5) IF THE BOARD OF COUNTY COMMISSIONERS RETAINS SUCH REAL PROPERTY FOR A PRESENT OR FUTURE PUBLIC PROJECT, AS DEFINED IN SECTION 30-20-301 (2), C.R.S., IT SHALL PASS A RESOLUTION DESCRIBING THE PROJECT FOR WHICH THE PROPERTY IS RETAINED. THE BOARD OF COUNTY COMMISSIONERS MAY RENT OR LEASE ANY LOT OR PARCEL RETAINED FOR A PRESENT OR FUTURE PUBLIC PROJECT IN ACCORDANCE WITH SUBSECTION (3) OF THIS SECTION. FOR PURPOSES OF THIS SECTION, USING PROPERTY TO GENERATE REVENUE FOR THE COUNTY IS NOT A PUBLIC PROJECT.

(3) ~~Whenever such real estate is leased by the board of county commissioners of such county, it shall be leased for the best cash rental obtainable considering the condition and location of such real estate, in the discretion of~~ The board of county commissioners MAY LEASE SUCH REAL PROPERTY TO AN AFFILIATED ENTITY, but no lease shall be for a period exceeding five years. FOR PURPOSES OF THIS SUBSECTION (3), "AFFILIATED ENTITY" MEANS A NONPROFIT ENTITY WITH WHICH THE COUNTY ENTERS INTO A CONTRACT FOR THE DELIVERY OF GOODS OR SERVICES TO THE COUNTY OR TO THIRD PARTIES ON BEHALF OF THE COUNTY.

(4) (a) Any such real estate ~~so conveyed to the county may~~ PROPERTY THAT IS NOT RETAINED OR LEASED IN ACCORDANCE WITH SUBSECTION (2.5) OR (3) OF THIS SECTION SHALL be sold at public sale by the board of county commissioners WITHIN ONE YEAR AFTER THE PROPERTY IS CONVEYED TO THE COUNTY; EXCEPT THAT THE BOARD OF COUNTY COMMISSIONERS MAY REJECT ANY BID THAT IS LESS THAN THE VALUE OF THE PROPERTY AS DETERMINED BY THE ASSESSOR. Prior to offering such property for sale, the board of county commissioners shall obtain from the assessor a certificate as to the current actual value and the valuation for assessment of the same. A notice of such sale shall be posted in a public place in the county courthouse at least thirty days before the date of sale, and such notice of sale shall also be advertised in two issues of a newspaper of general circulation in the county in which the property is situated, said newspaper notices to appear one week apart and within the thirty days as above provided. Such notice shall reserve the right upon the part of the board of county commissioners to reject any ~~or all bids which are~~ BID THAT IS less than the value determined by the assessor. Said notice shall be substantially in the following form:

"NOTICE

Public notice is hereby given that the following real property acquired by the

County of, Colorado, by tax deed, to wit:

(description of property)

will, according to law, be offered at public sale at the county courthouse,, Colorado, on the day of, 20...., at the hour of to the highest and best bidder. The board of county commissioners reserves the right to reject any ~~or all bids which are~~ BID THAT IS less than the current actual value fixed by the county assessor.

.....
County Clerk and Recorder."

(a.5) THE NOTICE OF SALE POSTED PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (4) SHALL CONTAIN A STATEMENT SUBSTANTIALLY IN THE FOLLOWING FORM: "IF THIS PROPERTY IS AT LEAST FIFTY YEARS OLD, IT MAY BE ELIGIBLE FOR INCLUSION IN THE STATE REGISTER OF HISTORIC PROPERTIES OR DESIGNATION AS A LANDMARK. SUCH PROPERTY MAY BE ELIGIBLE FOR CERTAIN REHABILITATION GRANTS AND INCENTIVES.

(b) Such real ~~estate may~~ PROPERTY SHALL be sold at public sale ~~when and if the board of county commissioners receives a~~ FOR THE HIGHEST AND BEST bid for any lots or parcels, ~~which~~ AS DETERMINED in the discretion of the board of county commissioners; ~~is a sufficient purchase price~~ EXCEPT THAT THE BOARD OF COUNTY COMMISSIONERS MAY REJECT ANY BID THAT IS LESS THAN THE VALUE OF THE PROPERTY AS DETERMINED BY THE ASSESSOR. Such real ~~estate~~ PROPERTY may be sold in such lots or parcels and upon such terms of payment as the board of county commissioners deems acceptable, but no deed shall be issued until the purchaser has made payment in full. Upon written application of any person, the board of county commissioners shall offer for sale the property requested by such person to be sold; except that no parcel shall be divided for the purpose of such requested sale unless the board of county commissioners specifically permits such division. ~~The board of county commissioners, in its discretion, may decline and refuse to offer for sale any lots or parcels as it may determine to be useful or necessary for present or future public projects as defined in section 30-20-301, C.R.S. The board of county commissioners may, prior to the sale of any lot or parcel, reserve or grant streets, alleys, or roads or utilities or other easements, public or private, under such terms and conditions as it may deem advisable. and may rent or lease any lot or parcel retained for present or future public projects to any person, political subdivision, or quasi-municipal corporation.~~

SECTION 3. Effective date - applicability. (1) 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 (August 4, 2004, if adjournment sine die is on May 5, 2004); 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.

(2) The provisions of this act shall apply to property seized by or conveyed to a county on or after the applicable effective date of this act.

Approved: March 17, 2004