

## CHAPTER 302

---

**GOVERNMENT - MUNICIPAL**


---

**HOUSE BILL 06-1304**

BY REPRESENTATIVE(S) Sullivan, Berens, Butcher, Coleman, Gallegos, Green, Hoppe, Jahn, Kerr J., Knoedler, Larson, Madden, Marshall, Massey, May M., McFadyen, Merrifield, Ragsdale, Riesberg, Rose, Solano, Stafford, Todd, White, Witwer, and McCluskey;  
also SENATOR(S) Taylor, Fitz-Gerald, Isgar, Shaffer, Tochtrop, Wiens, and Williams.

**AN ACT****CONCERNING CONTRIBUTIONS TO VOLUNTEER FIREFIGHTER PENSION FUNDS, AND MAKING AN APPROPRIATION THEREFOR.**

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

**SECTION 1.** 31-30-1102, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

**31-30-1102. Definitions.** As used in this part 11, unless the context otherwise requires:

(7.5) "PREVIOUS NET VALUATION" MEANS AN AMOUNT EQUAL TO THE TOTAL VALUATION FOR ASSESSMENT CERTIFIED BY THE COUNTY ASSESSOR PURSUANT TO SECTION 39-5-128, C.R.S., AND AMENDED PURSUANT TO SECTION 39-1-111 (5), C.R.S., LESS THE VALUATION FOR ASSESSMENT THAT HAS BEEN DIVIDED FOR AN URBAN RENEWAL AREA PURSUANT TO SECTION 31-25-107 (9) OR FOR A DOWNTOWN DEVELOPMENT AUTHORITY PURSUANT TO SECTION 31-25-807 (3) FOR THE PROPERTY TAX YEAR IN WHICH THE MUNICIPALITY OR DISTRICT MADE A CONTRIBUTION TO THE FUND. IF THE TOTAL VALUATION FOR ASSESSMENT CERTIFIED BY THE COUNTY ASSESSOR, AS AMENDED, DOES NOT INCLUDE THE VALUATION FOR ASSESSMENT THAT HAS BEEN DIVIDED FOR AN URBAN RENEWAL AREA, SUCH URBAN RENEWAL VALUATION FOR ASSESSMENT SHALL NOT BE SUBTRACTED FROM THE TOTAL VALUATION FOR ASSESSMENT.

**SECTION 2.** 31-30-1110, Colorado Revised Statutes, is amended to read:

**31-30-1110. Property tax - other tax revenue.** (1) The governing body of a

---

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

municipality with a population of less than one hundred thousand, the board of directors of each fire protection district, or the board of a county improvement district may levy and set apart a tax for each year of not more than one mill on the taxable property in the municipality or district. The governing body or board shall ~~credit~~ CONTRIBUTE the proceeds of this tax, if any, to the municipality's or district's fund. The total tax levied under this section and section 31-30.5-403 (1), if any, for a fire department that has both paid and volunteer firefighters must not exceed one mill on the taxable property in the municipality or district. Any new tax or an increase in the mill levy under this section shall comply with the voter approval requirements under section 20 of article X of the state constitution.

(2) THE GOVERNING BODY OF A MUNICIPALITY WITH A POPULATION OF LESS THAN ONE HUNDRED THOUSAND, THE BOARD OF DIRECTORS OF A FIRE PROTECTION DISTRICT, OR THE BOARD OF A COUNTY IMPROVEMENT DISTRICT MAY CONTRIBUTE THE PROCEEDS OF ANY OTHER TAX THAT THE MUNICIPALITY OR DISTRICT IS AUTHORIZED TO COLLECT TO THE MUNICIPALITY'S OR DISTRICT'S FUND.

**SECTION 3.** The introductory portion to 31-30-1111 (1), Colorado Revised Statutes, is amended to read:

**31-30-1111. Contribution to fund.** (1) In addition to any ~~property~~ tax revenues ~~collected~~ CONTRIBUTED under section 31-30-1110, the fund also consists of any:

**SECTION 4.** 31-30-1112 (2) (a), (2) (b), and (2) (e), Colorado Revised Statutes, are amended to read:

**31-30-1112. State contributions - intent - advisory committee - repeal.**  
(2) (a) State contributions to any municipality or district must equal ninety percent of all amounts ~~levied, appropriated, and~~ contributed by the municipality or district under section 31-30-1110 in the previous year, but, notwithstanding any other provision of this part 11, the state contribution shall not exceed one-half mill on the ~~current~~ PREVIOUS NET valuation for assessment of the municipality or district assuming one hundred percent collection.

(b) A municipality or district that was ~~levying~~ CONTRIBUTING an amount necessary to pay volunteer firefighter pensions in excess of three hundred dollars per month shall receive state contributions under paragraph (a) of this subsection (2) in an amount not to exceed one-half mill on the ~~current~~ PREVIOUS NET valuation for assessment of the municipality or district assuming one hundred percent collection but based upon the greater of:

(I) The ~~mill levy, appropriation, or~~ contribution that was actuarially required ~~to be levied~~ to pay a pension of three hundred dollars per month in the previous year, as determined by the municipality or district; or

(II) The HIGHEST actual contribution received by the MUNICIPALITY OR district during the calendar ~~year 2001~~ YEAR 1998, 1999, 2000, OR 2001, IRRESPECTIVE OF WHETHER THE STATE CONTRIBUTION WAS AUTHORIZED BY LAW AT THE TIME IT WAS MADE. IN THE EVENT OF A CONSOLIDATION OR MERGER OF TWO OR MORE MUNICIPALITIES OR DISTRICTS, THE SUM OF THE HIGHEST ACTUAL CONTRIBUTION RECEIVED BY EACH CONSOLIDATING OR MERGING MUNICIPALITY OR DISTRICT DURING

THE CALENDAR YEAR 1998, 1999, 2000, OR 2001 SHALL BE THE STATE CONTRIBUTION OF THE SURVIVING CONSOLIDATED OR MERGED ENTITY FOR THE PURPOSES OF THIS SUBPARAGRAPH (II).

(e) In no event shall a municipality or district receive less than one thousand dollars if the municipality or district ~~contributes~~ CONTRIBUTION to its fund ~~a sum~~ IS equal to ~~the proceeds of a levy of~~ OR GREATER THAN one-half mill on the ~~current~~ PREVIOUS NET valuation for assessment of the municipality or district.

**SECTION 5.** Part XII (4) (A) (2) and the affected totals of section 2 of chapter 354, Session Laws of Colorado 2005, as amended by House Bill 06-1224, as further amended by House Bill 06-1385, enacted at the Second Regular Session of the Sixty-fifth General Assembly, are amended to read:

Section 2. **Appropriation.**

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	CASH FUNDS EXEMPT	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

**PART XII  
DEPARTMENT OF LOCAL AFFAIRS**

**(4) DIVISION OF LOCAL GOVERNMENT**

**(A) Local Government and Community Services**

(2) Local Government Services

Local Utility Management

Assistance 141,880

141,880<sup>a</sup>  
(2.0 FTE)

Conservation Trust Fund

Disbursements 46,500,000

46,500,000<sup>b</sup>  
(2.0 FTE)

Volunteer Firefighter

Retirement Plans ~~3,770,509~~

~~21,588<sup>c</sup>~~ 3,748,921<sup>d</sup>

3,792,109

43,188<sup>c</sup>

Volunteer Firefighter

Death and Disability

Insurance 30,000

30,000<sup>d</sup>

Ch. 302

Government - Municipal

1425

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM					FEDERAL FUNDS
		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	CASH FUNDS EXEMPT		
\$	\$	\$	\$	\$	\$	\$	\$
Environmental Protection Agency Water/Sewer File Project	50,000						50,000 (0.5 FTE)
	<u>50,492,389</u>						
	50,513,989						

<sup>a</sup> This amount shall be from the Colorado Water Resources and Power Development Authority pursuant to Section 37-95-107.6, C.R.S.

<sup>b</sup> This amount shall be from the net lottery proceeds pursuant to Section 33-60-104 (1) (a), C.R.S.

<sup>c</sup> This amount is included for purposes of complying with the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution. This amount is continuously appropriated by a permanent statute or constitutional provision and is not subject to the limitation on General Fund appropriations as set forth in Section 24-75-201.1, C.R.S.

<sup>d</sup> These amounts shall be from the General Fund Exempt Account created in Section 24-77-103.6 (2), C.R.S. These amounts are included as information for purposes of complying with the limitation on state fiscal year spending imposed by Article X, Section 20, of the State Constitution. As these amounts are continuously appropriated by a permanent statute or constitutional provision, they are not subject to the limitation on General Fund appropriations as set forth in Section 24-75-201.1, C.R.S.

~~184,617,577~~  
184,639,177

**TOTALS PART XII**

**(LOCAL AFFAIRS)<sup>4, 5</sup>**

\$219,918,266	<del>\$4,877,947</del>	\$3,778,921 <sup>c</sup>	\$25,776,405	\$100,171,655 <sup>b</sup>	\$85,313,338
<u>\$219,939,866</u>	<u>\$4,899,547<sup>a</sup></u>				

<sup>a</sup> Of this amount, ~~\$21,588~~ \$43,188 is included as information for purposes of complying with the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution. As this amount is continuously appropriated by a permanent statute or constitutional provision, it is not subject to the limitation on General Fund appropriations as set forth in Section 24-75-201.1, C.R.S.

<sup>b</sup> Of this amount, \$5,220,023 contains a (T) notation.

<sup>c</sup> This amount shall be from the General Fund Exempt Account created in Section 24-77-103.6 (2), C.R.S. This amount is included as information for purposes of complying with the limitation on state fiscal year spending imposed by Article X, Section 20, of the State Constitution. As this amount is continuously appropriated by a permanent statute or constitutional provision, it is not subject to the limitation on General Fund appropriations as set forth in Section 24-75-201.1, C.R.S.

**SECTION 6. Adjustment to the 2006 long bill.** For the implementation of this act, the appropriation made in the annual general appropriation act for the fiscal year beginning July 1, 2006, to the department of local affairs, division of local government, for volunteer firefighter retirement plans, from the general fund, is increased by two hundred six thousand six hundred eighty-four dollars (\$206,684). This informational appropriation is to comply with section 31-30-1112 (2) (i), Colorado Revised Statutes, and is not subject to the limitation on general fund appropriations as set forth in section 24-75-201.1, Colorado Revised Statutes.

**SECTION 7. Applicability.** This act shall apply to contributions to volunteer firefighter pension funds for the fiscal years commencing on and after July 1, 2005.

**SECTION 8. 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: June 1, 2006