

Special Assessments

Presented By
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Boulder County Treasurer



Boulder County Treasurer's Office
Bob Hullinghorst, Treasurer



Special Assessment Collection Procedures

Applicable Statutes: CRS 30-1-102; CRS 31-20-105, 106; CRS 32-1-1101

1. A copy of the municipal ordinance or resolution of a special district board of directors or other document certifying delinquent accounts to be collected by the County Treasurer must be recorded with the Clerk and Recorder prior to submission to the Treasurer's office, and should accompany the Special Assessment Submission.
2. Special assessments for delinquent fees, rates, tolls, penalties and sewer and water charges for the current year must be certified to the County Treasurer no later than the end of business on December 1st or next business day if December 1st falls on a weekend.
3. Once the assessment has been submitted to the County Treasurer, no collection should be accepted by the entity placing the lien. The Treasurer's Office will remove the special assessment only upon receipt of the full payment.
4. No payments will be accepted by the County Treasurer until January 1st of the year following certification. We do not take any prepayments from closing or title companies. Any money received will be held in escrow and applied after January 1st of the following year.
5. Special assessments will be included on the tax roll for the ensuing year and collected in the same manner and at the payment dates as the ad valorem tax.
6. Only assessments of \$25.00 or more per account by municipalities, and \$150.00 or more per account by special districts will be accepted for certification and collected by the County Treasurer.
7. Assessments must end in a number evenly divisible by two to accommodate half payments.
8. Assessments can be placed only on current active account numbers. Please determine that all accounts are valid and active with the Assessor's Office before submitting.
9. All certifications must be submitted electronically. The certification shall consist of an email containing the name of the district, the address of the district, contact name, phone number and email address, and the individual assessment data supplied on an Excel spreadsheet. A template for the spreadsheet will be provided by the Treasurer's Office. The Excel spreadsheet must contain the following information in the following order:
 - Account number
 - Owner name
 - Property address
 - Dollar amount of the assessment
 - Clerk & Recorder reception number for the recorded lien
10. It is the responsibility of the municipality to release the recorded lien no later than the end of the year on accounts where the payments have been made in full.
11. Disbursement of collections will occur no later than the 10th of the following month.
12. Detailed collection reports will be provided monthly by the Treasurer's Office.
13. All unpaid assessments will be offered for sale at the annual Treasurer's tax lien sale held between October and December of each year.



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Fees for Collection

Cities and Towns

- A minimum assessment of \$25.00 per account must be certified for collection.
- A 10% collection fee (retained by the Treasurer) is added to the certified amount due from the property owner.
- Effective 12/1/2011, an additional 1% Treasurer Fee will be collected at the time of distribution to the municipality.
- Fees: C.R.S 30-1-102, Collection Authority: C.R.S. 31-20-105, 106

Special Districts

- Accounts must be six months delinquent.
- A minimum assessment of \$150.00 per account must be certified for collection.
- A 30% collection fee is added to the certified amount.
- Effective 12/01/2011, an additional Treasurer's Fee of 1.5% will be collected at the time of distribution to the district.
- Fees: C.R.S. 32-1-1101

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31-20-105. Municipality may certify delinquent charges.

Any municipality, in addition to the means provided by law, if by ordinance it so elects, may cause any or all delinquent charges, assessments, or taxes made or levied to be certified to the treasurer of the county and be collected and paid over by the treasurer of the county in the same manner as taxes are authorized to be by this title.

Source: L. 75: Entire title R&RE, p. 1127, § 1, effective July 1.

Editor's note: This section was contained in this title when it was repealed and reenacted in 1975. Provisions of this section, as it existed in 1975, are similar to those contained in 31-20-105 as said section existed in 1974, the year prior to the repeal and reenactment of this title.

ANNOTATION

Authority to collect. When the municipality by ordinance so provides, this section and said ordinance together constitute the authority, and the only authority, which the treasurer has for collecting said delinquent municipal assessments, in the same manner as he collects state, county, and municipal taxes; and when the municipality furnishes to the treasurer, with proof of the passage of an appropriate ordinance, the treasurer, without any other warrant, has the authority to collect the delinquent municipal assessment in the same manner as he collects other taxes. *City of Highlands v. Johnson*, 24 Colo. 371, 51 P. 1004 (1897).

Priority. A municipality may not impose a "superpriority lien" for nuisance abatement expenses except as specifically authorized by statute. *Gold Vein LLC v. Cripple Creek*, 973 P.2d 1286 (Colo. App. 1999).

Applied in *Elder v. Fox*, 18 Colo. App. 263, 71 P. 398 (1903).

31-20-106. County treasurer to collect municipal taxes - liens - publication.

(1) (a) It is the duty of the treasurer of said county and he is authorized to collect the municipal taxes in the same manner and at the same time as other taxes upon the same tax list are collected. The expense of construction and repair of sidewalks, streets, paving of streets, curb and gutter, drainage facilities, or other improvements, which are placed upon municipal streets, other than pursuant to part 5 of article 25 of this title, shall be assessed in the manner prescribed by the ordinance of any such municipality upon the property fronting upon the same. Except for the construction and repair of sidewalks, no such assessments for other construction shall be made by the municipality unless approved by petition signed by not less than sixty percent of the owners of property fronting upon the same and owning at least sixty percent of the property fronting thereon. Such assessment shall be a lien upon said property until it is paid. In case of failure to pay such assessment in a reasonable time, to be specified by ordinance, the assessment, at any time after such failure, may be certified by the clerk of such municipality to the officer having the custody of the tax list at the time such certification is made to be placed by him upon such tax list for the current year and collected in the same manner as other taxes are collected, with ten percent penalty thereon to defray the cost of collection. All the laws of the state for the assessment and collection of general taxes, including the laws for the sale of property for taxes and their redemption of the same, shall apply and have as full effect for the collection of all such municipal taxes as for such general taxes, except as modified by this title.

(b) Nothing in paragraph (a) of this subsection (1) shall be construed to repeal existing statutes concerning the power to levy taxes, charges, and assessments and the procedures for the assessments and collection thereof.

(2) The county treasurer, at the close of every month and more often if the governing body of said municipality requires, shall pay over to the municipal treasurer all moneys collected by him upon the presentation to him of an order signed by the mayor and clerk of such municipality. Any such county treasurer shall be liable on his official bond for the faithful discharge of all the duties and obligations imposed upon him.

(3) In case of sale of any lot or tract of ground for delinquent sidewalk tax, the same shall be advertised and sold for such tax, and the certificate of sale and deed therefor shall be made separate from the sale certificate and deed for other taxes. The amount of sidewalk tax so assessed shall not be certified to the county clerk and recorder until notice of such assessment has been published for ten days in some newspaper published in such municipality as provided by the ordinance of such municipality, giving the lot owner an opportunity to be heard before the governing body, at the time and place designated, as to the justness and correctness of the amount so assessed. The provisions of this title relating to collecting the expense of construction and repairs of sidewalks shall be construed to be for the purpose of carrying into effect the police powers of municipalities as to such construction and repairs of sidewalks and shall not be construed as imposing a special tax under the taxing power. The ordinance of such municipality shall provide for a reasonable time after the order of such municipality for the construction or repairs of such sidewalks for the owners of such lots to construct or repair such sidewalks. In case any such owners fail to so construct or repair such sidewalk in the time and manner prescribed by said ordinances, such municipality may proceed to construct or repair such sidewalk and charge such owners as prescribed by ordinance and in the manner described in this section.

Source: L. 75: Entire title R&RE, p. 1127, § 1, effective July 1.

Editor's note: This section was contained in this title when it was repealed and reenacted in 1975. Provisions of this section, as it existed in 1975, are similar to those contained in 31-20-106 as said section existed in 1974, the year prior to the repeal and reenactment of this title.

ANNOTATION

C.J.S. See 64 C.J.S., Municipal Corporations, §§ 1806, 1821, 1822, 1832.

Inapplicable to sales made in pursuance of a special assessment. It is sufficient to say that no language to be found in this section will warrant the court in holding it was the intention of the general assembly to make this section applicable to sales made in pursuance of a special assessment for a sidewalk. *Richardson v. City of Denver*, 17 Colo. 398, 30 P. 333 (1892).

The rule of caveat emptor applies to a purchaser at an invalid tax sale of a city lot for delinquent sewer taxes and neither the purchaser nor his assignee of the tax sale certificate is entitled to recover from the city the amount due upon such certificate. *Elder v. Fox*, 18 Colo. App. 263, 71 P. 398 (1903).

Estopped from enforcing unrecorded tax lien. Where a special sewer tax was assessed against a city lot but no record thereof was made either in the office of the county treasurer or county clerk, and 12 years after such assessment was made the city attempted to enforce its lien by causing said lot to be sold for said tax, the city was estopped to assert its tax lien as against a purchaser of the lot who purchased without notice of such tax and after an examination of the records for tax liens, and who received no notice of the tax or the tax sale until the purchaser at the tax sale applied for a deed upon his tax sale certificate, the holder of the tax sale certificate was not entitled to a deed and the tax lien and certificate should be annulled. *Elder v. Fox*, 18 Colo. App. 263, 71 P. 398 (1903).

Applied in *Boston & Colo. Smelting Co. v. Elder*, 20 Colo. App. 96, 77 P. 258 (1904).