

RESOLUTION

RE: PARTIAL WAIVER OF PROPERTY TAX DELINQUENCY INTEREST RATE SET FORTH IN C.R.S. §39-10-104.5(3), AS AUTHORIZED BY GOVERNOR'S EXECUTIVE ORDER D 2020 012

WHEREAS, the Board of County Commissioners of Weld County, Colorado, pursuant to Colorado statute and the Weld County Home Rule Charter, is vested with the authority of administering the affairs of Weld County, Colorado, and

WHEREAS, on March 24, 2020, the Board received a letter from John Lefebvre, Weld County Treasurer, a copy of which is attached hereto, informing the Board that pursuant to Section II.I. of Governor Polis' Executive Order D 2020 010, dated March 20, 2020, Mr. Lefebvre is partially waiving 11/12 of the 1% per month delinquency interest payment requirement set forth in C.R.S. §39-10-104.5(3)(a) and (3)(b), and requiring instead a delinquency interest payment of .000833 per month, as long as the taxes and interest due are paid on or prior to October 31, 2020, and

WHEREAS, the action by Mr. Lefebvre is necessary because of the downturn in Weld County's economy due to the COVID-19 Pandemic Health Emergency and due to the dramatic reduction in the price of oil since February 17, 2020, and

WHEREAS, after review, the Board agrees with and approves such action taken by Mr. Lefebvre.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Weld County, Colorado, that the Board agrees with and approves the action taken by John Lefebvre, Weld County Treasurer, wherein pursuant to Section II.I. of Governor Polis' Executive Order D 2020 010, dated March 20, 2020, Mr. Lefebvre is partially waiving 11/12 of the 1% per month delinquency interest payment requirement set forth in C.R.S. §39-10-104.5(3)(a) and (3)(b), and requiring instead a delinquency interest payment of .000833 per month, as long as the taxes and interest due are paid on or prior to October 31, 2020.

PARTIAL WAIVER OF PROPERTY TAX DELINQUENCY INTEREST RATE SET FORTH IN
C.R.S. §39-10-104.5(3), AS AUTHORIZED BY GOVERNOR'S EXECUTIVE ORDER D 2020 012
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The above and foregoing Resolution was, on motion duly made and seconded, adopted
by the following vote on the 25th day of March, A.D., 2020.

BOARD OF COUNTY COMMISSIONERS
WELD COUNTY, COLORADO

ATTEST: *Eather G. Leovic*

Weld County Clerk to the Board

Mike Freeman

Mike Freeman, Chair

BY *Alana A. Rempel*
Deputy Clerk to the Board

Steve Moreno
Steve Moreno, Pro-Tem

Scott K. James
Scott K. James

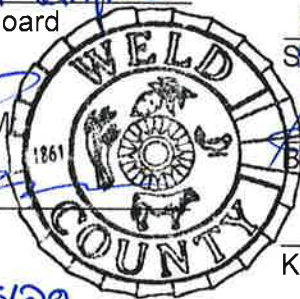
APPROVED AS TO FORM

[Signature]
County Attorney

Barbara Kirkmeyer
Barbara Kirkmeyer

[Signature]
Kevin D. Ross

Date of signature: 03/25/20





OFFICE OF THE WELD COUNTY TREASURER

www.co.weld.co.us

1400 N 17 AVE

GREELEY CO 80631

970-353-3845 x3290

John R. Lefebvre, Jr.

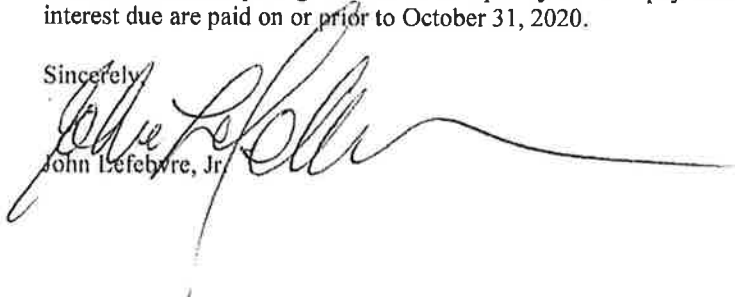


March 23, 2020

Weld County Board of Commissioners
1150 O Street
Greeley, CO 80631

Pursuant to Section II.I. of Governor Polis' Executive Order D 2020 010, dated March 20, 2020, I am partially waiving 11/12 of the 1% per month delinquency interest payment requirement set forth in C.R.S. §39-10-104.5(3)(a) and (3)(b), and requiring instead a delinquency interest payment of .000833 per month as long as the taxes and interest due are paid on or prior to October 31, 2020.

Sincerely,


John Lefebvre, Jr.

KeyCite Yellow Flag - Negative Treatment
Proposed Legislation

West's Colorado Revised Statutes Annotated

Title 39. Taxation

Property Tax

Collection and Redemption

Article 10. Collection (Refs & Annos)

C.R.S.A. § 39-10-104.5

§ 39-10-104.5. Payment dates--optional payment dates--failure to pay--delinquency

Effective: June 6, 2016

Currentness

(1) The provisions of this section, as amended, are effective January 1, 1994.

(2) Except as provided in subsections (6) and (7) of this section, at the option of the taxpayer, property taxes may be paid in full or in two equal installments, the first such installment to be paid on or before the last day of February and the second installment to be paid no later than the fifteenth day of June.

(3)(a) If the first installment is not paid on or before the last day of February, then delinquent interest on the first installment shall accrue at the rate of one percent per month from the first day of March until the date of payment; except that, if payment of the first installment is made after the last day of February but not later than thirty days after the mailing by the treasurer of the tax statement, or true and actual notification of an electronic statement, pursuant to [section 39-10-103\(1\)\(a\)](#), no such delinquent interest shall accrue. If the second installment is not paid by the fifteenth day of June, delinquent interest on the second installment shall accrue at the rate of one percent per month from the sixteenth day of June until the date of payment. Interest on the first installment shall continue to accrue at the same time that interest is accruing on the unpaid portion of the second installment. The taxpayer shall continue to have the option of paying delinquent property taxes in two equal installments until one day prior to the sale of the tax lien on such property pursuant to article 11 of this title.

(b) Notwithstanding the provisions of paragraph (a) of this subsection (3), if the full amount of taxes is paid in a single payment on or before the last day of April, then no delinquent interest shall accrue on any portion of the taxes. If the full amount of taxes is paid in a single payment after the last day of April, interest shall be added to the full amount of taxes due in the amount of one percent per month which shall accrue from the first day of May until the date of payment.

(c) Interest shall be calculated on delinquent taxes as provided in paragraphs (a) and (b) of this subsection (3) as specified in the following table:

Required Date of Payment	Last Day of February	June 15th	April 30th
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(6) There shall be no installment payment of property taxes totaling less than twenty-five dollars, and such taxes shall be paid in full no later than the last day of April. If such taxes are not paid prior to the last day of April, delinquent interest on the amount thereof shall accrue at the rate of one percent per month from the first day of May until the date of payment.

(7) The treasurer shall be authorized to accept funds paid by the seller and accepted by the dealer as a partial payment of taxes which have not yet been levied and which are not yet due but which have been prorated between the buyer and the seller at the time of the sale of a mobile home. A dealer shall remit taxes collected under this subsection (7) to the treasurer within ten days.

(8) Any payment under this section shall be deemed received by the treasurer on the date that the installment or full payment, including any penalties or fees due, is actually received in the treasurer's office, and actual receipt will be presumed as of the date of the United States postal service postmark. Where a payment is received through the mail or a common carrier but has no United States postal service postmark and the payment is actually received in the treasurer's office no later than five days after the due date, the treasurer shall record the date of payment as the due date of the payment. Where the payment is received through the mail or a common carrier but has no United States postal service postmark and the payment is actually received in the treasurer's office six or more days after the due date, the treasurer shall record the date of payment as the date the payment was received. If the date for filing any tax return or remittance falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day.

(9) An additional charge may be added to any delinquent taxes totaling less than fifty dollars including all delinquent interest and other charges. Such charge shall be for the purpose of covering the administrative costs and fees incurred by the county in collecting such delinquencies and shall be determined by the board of county commissioners or such other body as authorized by the city and county of Denver or as authorized by the city council of the city and county of Broomfield. Such charge shall not exceed twenty-five dollars in any case and shall be limited to such amount less than twenty-five dollars as may be necessary to limit the total charges against such property, including taxes, delinquent interest, and the charge authorized by this subsection (9), to no more than fifty dollars. Charges imposed under the authorization of this subsection (9) shall be a lien under [section 39-1-107](#).

(10) The treasurer may refrain from collecting any penalty, delinquent interest, or costs where the amount to be collected is fifty dollars or less. Nothing in this subsection (10) shall be construed as releasing any person from the payment of any tax, assessment, penalty, delinquent interest, or costs or any other moneys which are due and owing and which the treasurer is authorized by law to collect.

(11) Repealed by [Laws 1998, Ch. 226, § 52, eff. Aug. 5, 1998](#).

Credits

Added by [Laws 1990, S.B.90-211, § 4, eff. June 7, 1990](#); [Laws 1990, H.B.90-1314, § 52, eff. July 1, 1990](#). Amended by [Laws 1992, H.B.92-1068, § 9, eff. April 9, 1992](#); [Laws 1993, S.B.93-90, § 3, eff. April 12, 1993](#); [Laws 1993, H.B.93-1040, § 1, eff. April 7, 1993](#); [Laws 1994, H.B.94-1067, § 2, eff. April 20, 1994](#); [Laws 1998, Ch. 226, § 52, eff. Aug. 5, 1998](#); [Laws 2000, Ch. 30, § 1, eff. March 10, 2000](#); [Laws 2001, Ch. 103, § 17, eff. Nov. 15, 2001](#); [Laws 2005, Ch. 70, § 1, eff. April 14, 2005](#); [Laws 2006, Ch. 10, § 1, eff. March 13, 2006](#); [Laws 2010, Ch. 16, § 1, eff. March 5, 2010](#); [Laws 2010, Ch. 195, § 4, eff. Aug. 11, 2010](#); [Laws 2016, Ch. 210, § 107, eff. June 6, 2016](#).