

1911

**Amending Section 215 of an Act Entitled "An Act in Relation to Public Revenue and Repealing All Previous Acts or Parts of Acts in Conflict Herewith," Approved March 22, 1902; The Same Being Chapter 3 of the Session Laws of Colorado, 1902.**

Colorado General Assembly

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## CHAPTER 191.

## PUBLIC REVENUE.

## LIVE STOCK.

(H. B. No. 428, by Mr. Ebbert.)

## AN ACT

AMENDING SECTION 215 OF AN ACT ENTITLED "AN ACT IN RELATION TO PUBLIC REVENUE AND REPEALING ALL PREVIOUS ACTS OR PARTS OF ACTS IN CONFLICT HEREWITH," APPROVED MARCH 22, 1902; THE SAME BEING CHAPTER 3 OF THE SESSION LAWS OF COLORADO, 1902.

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

Section 1. That section 215 of chapter 3 of the Session Laws of Colorado, 1902, the same being entitled "An Act in relation to public revenue and repealing all previous acts or parts of acts in conflict herewith" be and the same is hereby amended to read as follows:

Section 215. When any live stock is driven into a county for the purpose of grazing therein, at any time in any year, it shall be liable to be assessed for all taxes leviable in that county for that year, the same as if it had been in the county at the time of the annual assessment, and it shall be lawful for the county assessor in each county of the State of Colorado, to assess cattle, sheep, and horses at any date such assessor may desire, providing that the same shall be assessed as of some day between the first day of January and the thirty-first day of December in each year; provided, that cattle, sheep or horses that range or are kept or herded in one county a part of the year and range or are kept or herded in another county the remaining part of said year shall be assessed and taxed

Assessment of  
live stock.

Time of  
assessment.

Division of  
taxation.

Owner to  
notify  
assessor.

Duty of  
county  
treasurer.

Assessors to  
agree on  
division of  
assessment.

Distrain  
warrants to  
be issued.

Exceptions.

in either of said counties, and such taxes shall be divided between said counties in proportion to that part of the year said stock remained in each county; and it is hereby made the duty of the owner or person in charge or control of any such stock, to immediately notify the assessor of each of said counties, by verified statements in writing, whenever such stock moves or is moved from one county to the other, giving the name of the lawful owner, the exact number and kind of stock and the date of removal. Such duly verified statements shall be delivered by said assessors to the treasurers of their respective counties, and immediately after December 31st of said year it shall be the duty of the treasurer of the county that has collected the taxes for that year on said stock to forward without order from any person or board whatever to the other county treasurer, such portion of said taxes as appears from said verified statements to be due to said other county. False swearing to such verified statement is hereby declared to be perjury. Where cattle, sheep, horses or other stock, in following their natural range, drift from one county into another county for a portion of the year, the assessors of the counties in which such stock range shall agree upon a division of the assessment of such stock, based as near as may be upon the average time such stock shall range in each of said counties. If the owner of any cattle, sheep or horses, between the first day of January and the thirty-first day of December in each year, or at any time thereafter, before a tax upon the same is paid, threatens to remove or cause the same to be removed from the State of Colorado, it may and shall be lawful for the assessor of the county in which said stock is situated to make immediate returns of his tax schedule of the same to the county treasurer, and it shall be lawful for the treasurer of the proper county to issue immediately a distrain warrant against the owner for the amount of said tax, which said tax shall be computed at the levies made by the county commissioners of the said county for the year previous, and the sheriff of the proper county shall immediately serve the said distrain warrant; provided, that the owner or owners of any such cattle, horses or sheep have not paid a full and equitable tax upon the same in some other county of this State; and, provided, further, that the owner or owners of any such sheep, cat-

tle or horses have not made a just and proper and equitable return of said cattle, horses or sheep, to the county assessor of the county in which such stock is located. A distraint warrant issued under this act may be directed to the sheriff of any county in the State; further, that it shall be the duty of the county assessor, when required by the person having such stock in charge, to give a certificate of assessment, stating the number, kind and value of stock assessed, and such certificate shall be sufficient evidence of a legal assessment of such stock for that year; and, provided, further that if any assessor shall fraudulently give to any person such certificate, or if any person shall in any manner illegally obtain such certificate, every person so offending shall, on conviction, be fined in any court of the State having competent jurisdiction, in any sum not exceeding one thousand (\$1,000.00) dollars, or imprisonment in the county jail not exceeding six (6) months or both at the discretion of the court. All fines imposed under this section shall be for the use and benefit of the county in which the assessment should be properly made. If at any time after the assessment thereof the owner or other person shall remove, or cause to be removed from the county in which the assessment was made, without paying the taxes thereon, any horses, cattle, mules, asses, sheep, goat or other property, it shall be the duty of the county treasurer of the county in which assessment was made, to send to the clerk of the county to which such animals or property shall have been removed and where they shall then be, a copy of said assessment as found upon his books, whereupon the said clerk shall deliver the same to the treasurer of his county, charging him therewith, and the said treasurer shall proceed forthwith to collect said taxes, with five per cent penalty for collecting, and if not paid upon demand, may proceed by distraint as provided in this act, and after deducting from the taxes so collected his percentage, the remainder shall be paid over to the treasurer of the county in which the assessment was made; except in all those cases where such stock ranges or is kept or herded in one county a part of said year and ranges or is kept or herded in the county in which the same is removed the remaining part of said year, if removed after assessed but before the taxes thereon

Assessor  
to give  
certificate.

Penalty  
for false  
certification.

Duties of  
treasurer in  
case of removal  
of property.

Assessment of  
stock brought  
from other  
states.

are paid, then said county collecting said taxes shall be entitled to and shall keep said five per cent penalty but said taxes shall be ratably divided between said two counties according to the time said stock remains in each county, as in this section provided. Any such stock brought into the State between April first and September first of each year, and removed from the county to which it is brought before the period of one year, shall be subject to taxation for the year in which it is brought into the State, but all stock brought in between the said dates which is kept continuously in said county to which it is taken, for more than one year, shall be exempt from taxation for the calendar year in which it is so brought into the State, and shall be subject to taxation thereafter. All stock brought into the State after September first and before December thirty-first of the same year shall be exempt from taxation for that year. And, provided, further, that the payment of taxes in any other state or territory shall not relieve the owner thereof from the payment of taxes upon any such stock in this State for that year.

Repealing  
clause.

Section 2. All acts or parts of acts in conflict with this act are hereby repealed.

Emergency  
clause.

Section 3. In the opinion of the General Assembly an emergency exists; therefore, this act shall take effect and be in force from and after its passage.

Approved May 27th, 1911.