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### Amending 139-37-6 (6), Colorado Revised Statutes 1963, Relating to the Collection of Taxes for Improvements in Cities and Towns

Colorado General Assembly

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## CHAPTER 403

## TOWNS AND CITIES

## TAXATION AND ASSESSMENT COLLECTION

(House Bill No. 1490. By Representatives Grace, Bryant, Burns, Fowler, Koster, Morris, Mullen, Woodfin, and Braden; also Senator Thomas.)

## A N A C T

AMENDING 139-37-6 (1), COLORADO REVISED STATUTES 1963, RELATING TO THE COLLECTION OF TAXES FOR IMPROVEMENTS IN CITIES AND TOWNS.

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

Section 1. 139-37-6 (1), Colorado Revised Statutes 1963, is amended to read:

**139-37-6. County treasurer to collect city taxes—liens—publication.—**  
(1) It shall be the duty of the treasurer of said county, and he is hereby authorized and empowered to collect the city or town 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 CITY OR TOWN STREETS** in any city or incorporated town, **OTHER THAN PURSUANT TO ARTICLE 2 OF CHAPTER 89, C.R.S. 1963,** shall be assessed in the manner prescribed by the ordinance of any such city or town, 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 CITY OR TOWN UNLESS APPROVED BY PETITION SIGNED BY NOT LESS THAN SIXTY PER CENT OF THE OWNERS OF PROPERTY FRONTING UPON THE SAME, AND OWNING AT LEAST SIXTY PER CENT OF THE PROPERTY FRONTING THEREON.** Such assessment shall be a lien upon said property until it shall be paid. In case of failure to pay such assessment in a reasonable time, to be specified by ordinance, the same, at any time after such failure, may be certified by the clerk of such city or clerk and recorder of such town to the officer having the custody of the tax list at the time such certification be made, to be by him placed upon such tax list for the current year, to be collected in the same manner as other taxes are collected, with ten per cent 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

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

their redemption of the same shall apply and have as full effect for the collection of all such city or town taxes as for such general taxes, except as modified by this chapter.

**Section 2. Repeal of existing statutes.**—Nothing herein 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.

**Section 3. 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 12, 1967