TOWN OF DE BEQUE ORDINANCE NO. 535

SERIES 2023

AN ORDINANCE AMENDING THE DE BEQUE MUNICIPAL CODE TO ADOPT CHAPTER 4.18 PERTAINING TO THE CERTIFICTION BY THE TOWN OF DELINQUENT TAXES, FINES, OR FEES AND COLLECTION OF THOSE SUMS BY THE COUNTY TREASURER IN CONJUNCTION WITH REAL PROPERTY TAXES.

The following describes the intent and purpose of this ordinance.

- a. Pursuant to C.R.S. § 31-20-105 municipalities have the authority to adopt ordinances providing for collection of delinquent taxes and other sums owing by certification to the county treasurer, who then collects same in the manner provided for real property taxes.
- b. The Town of De Beque frequently faces difficulty in collecting fines, fees, taxes, assessments, or similar debts from persons who are liable.
- c. The Town finds that collection efforts are time-consuming and result in a substantial drain on staff resources.
- d. It is in the best interests of the Town that sums owing are promptly and efficiently collected.

Therefore, the Town hereby enacts Chapter 4.18 of the De Beque Municipal Code:

CHAPTER 4.18 CERTIFICATION OF DELINQUENT CHARGES

4.18.010 <u>Collection of Delinquent Charges</u>. In addition to all other remedies at law, Municipal Charges may be collected by the Town via certification to the Mesa County Treasurer in the manner provided by this Chapter.

4.18.020 Definitions.

A. The term Municipal Charges means all sums owing to the Town of De Beque for unpaid taxes, assessments, fees, fines, utility charges (including domestic water, sewer, and/or irrigation water), solid waste collection charges, land use application fees or review fees, and/or costs of repair or abatement with respect to municipal code violations, plus interest, penalties, or attorney fees applicable to those charges, if otherwise provided by law.

B. The term Taxpayer means a person, firm, or entity owning a parcel of real property that is subject to Municipal Charges.

4.18.030 Procedure.

- A. Municipal Charges in the amount of two hundred dollars (\$200) or more and which are sixty (60) days or more past due may be certified to the Mesa County Treasurer and collected in the manner provided for real property taxes. Before certifying the charges, the Town shall first deliver written notice via First Class United States Mail to the address of the Taxpayer as specified in the Mesa County Assessor records for the subject parcel(s). The notice shall identify nature of the delinquent Municipal Charges, the sums owing, and allow the Taxpayer a period of twenty (20) days in which to cure by making payment in full.
- B. If the Taxpayer fails to timely cure the non-payment, the Town may certify the Municipal Charges as delinquent, and direct the County Treasurer to collect same in the manner as real property taxes.

4.18.040 <u>Lien.</u> Until paid in full, all Municipal Charges shall constitute a continuing lien against any lot, land, or real property served or benefitted by the municipal services for which the charges were incurred. The lien shall have a priority equal to other real property taxes.

Approved by the Board of Trustees this 27 day of June, 2023. This ordinance shall take effect thirty (30) days from the date of publication.

TOWN OF DE BEQUE BOARD OF TRUSTEES:

Shanelle Hansen, Mayor

Date

ATTEST:

Lisa Rogers, Town Clerk

Date

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