

## JANUARY

DATE	FUNCTION	STATUTE
1-Jan	Lien for current year taxes attaches	39-1-107
Every 4-years	File Oath with Clerk & Recorder	
As soon as practical after January 1	Mail Tax Statements	39-10-103
	Tax collection for removed or dissipated personal property applicable	39-10-113(1)
	Include Tax Deferral Notices with tax statements; <i>when applicable</i>	39-3.5-108
	Personal Property taxes collected in advance - refund over collection / abate under collection	39-10-113(3)
	BoCC approval of banks for county deposits	30-10-708
	Cancel personal property taxes over one year delinquent; Cancel uncollectible mobile home taxes over one year delinquent	39-10-114
	Apply prepayments collected	
	Calculate percentages of apportionment to distribute specific ownership tax	42-3-107(24)
	Calculate Tax Increment Finance <i>(not every County has this)</i>	
No Later Than January 10	Tax Warrant certified to Treasurer	39-5-129
	Report prior year's collections to taxing entities & BoCC	39-10-107(4)
10-Jan	Distribute specific ownership tax, property tax collections	39-10-107
	Distribute tax increment finance collections; <i>if applicable</i>	
Not later than January 15	Deliver copy of tax sale certificates and Treasurer's Deeds to Clerk & Recorder & post for no less than 30-days	39-11-139
	Submit 4th Quarter Gift report to Secretary of state	24-6-203
15-Jan	Road and Bridge apportionment to municipalities <i>Some Counties distribute this monthly in addition to collected SO and Property Taxes</i>	43-2-202(3)
31-Jan	1099-Int must be furnished to recipients	

## FEBRUARY

DATE	FUNCTION	STATUTE
10-Feb	Distribute specific ownership and property tax collections	39-10-107
	Distribute tax increment finance collections; <i>if applicable</i>	
	Report prior month's collections to taxing entities & BoCC	39-10-107(4)
Prior to February 28	BoCC Publishes semiannual financial statement <i>within 60-days of December 31</i>	30-25-111(2)
Last day of February	Deadline for first half tax payments	39-10-104.5
	1096 Summary Report of 1099's due to IRS	

## MARCH

DATE	FUNCTION	STATUTE
10-Mar	Distribute specific ownership and property tax collections	39-10-107

	Distribute tax increment finance collections; <i>if applicable</i>	
	Report prior month's collections to taxing entities & BoCC	39-10-107(4)
24-Mar	Distribute property tax collections (School Districts Only)	39-10-107(3)
No Later than April 1	Senior Exemption report to the State	39-3-207 (3)

## APRIL

DATE	FUNCTION	STATUTE
1-Apr	Deadline for property owners to file tax deferral applications with Treasurer <i>If applicable, this notice was included in the statement mailed in January to qualified property owners.</i>	39-3.5-102
10-Apr	Distribute specific ownership and property tax collections	39-10-107
	Distribute tax increment finance collections; <i>if applicable</i>	
	Report prior month's collections to taxing entities & BoCC	39-10-107(4)
No Later than April 15	Submit 1st Quarter Gift report to Secretary of state	24-6-203
15-Apr	Road and Bridge apportionment to municipalities <i>Some Counties distribute this monthly in addition to collected SO and Property Taxes</i>	43-2-202(3)
30-Apr	Deadline for full tax payments	39-10-104.5

## MAY

DATE	FUNCTION	STATUTE
10-May	Distribute specific ownership and property tax collections	39-10-107
	Distribute tax increment finance collections; <i>if applicable</i>	
	Report prior month's collections to taxing entities & BoCC	39-10-107(4)
24-May	Distribute property tax collections (School Districts Only)	39-10-107(3)

## JUNE

DATE	FUNCTION	STATUTE
10-Jun	Distribute specific ownership and property tax collections	39-10-107
	Distribute tax increment finance collections; <i>if applicable</i>	
	Report prior month's collections to taxing entities & BoCC	39-10-107(4)
15-Jun	Deadline for second half tax payments	39-10-104.5
As soon as practicable after June 15	Mail delinquent tax statements for personal property	39-10-109
After June 15 but no later than September 1	Mail delinquent statements for real estate and severed mineral rights taxes, special assessments, etc	39-11-101
24-Jun	Distribute property tax collections (School Districts Only)	39-10-107(3)

## JULY

DATE	FUNCTION	STATUTE
On or before July 1	Supplemental report from County Assessor for property destroyed by natural causes - <b>Report due to the State within 30 calendar days after receipt.</b>	39-1-123
During the month of July	BoCC selects newspaper in which delinquent tax list is published	39-11-105
	Endorsement letters to Certificate of Purchase holders - suggested mailing 15-30 days after delinquent statements	39-11-119
	Endorse County held liens	
10-Jul	Distribute specific ownership and property tax collections	39-10-107
	Distribute tax increment finance collections; <i>if applicable</i>	
	Report prior month's collections to taxing entities & BoCC	39-10-107(4)
No Later than July 15	Submit 2nd Quarter Gift report to Secretary of state	24-6-203
15-Jul	Road and Bridge apportionment to municipalities <i>Some Counties distribute this monthly in addition to collected SO and Property Taxes</i>	42-2-202(3)

## AUGUST

DATE	FUNCTION	STATUTE
10-Aug	Report Personal Property taxes abated to Department of Revenue	39-10-114(3)
	Distribute specific ownership and property tax collections	39-10-107
	Distribute tax increment finance collections; <i>if applicable</i>	
	Report prior month's collections to taxing entities & BoCC	39-10-107(4)
25-Aug	Report to Division of Property Taxation and copy to the Assessor of abated, refunded and cancellations from August 1 of previous year	39-10-114(3)
Prior to August 29	BoCC to Publish semiannual financial statement <b>within 60-days of June 30</b>	30-25-111(2)

## SEPTEMBER

DATE	FUNCTION	STATUTE
2-Sep	Unclaimed Funds - Not more than 120 days prior to Nov 1 reporting, mail written notice to the apparent owner's last-known address	38-13-110(5)
10-Sep	Distribute specific ownership and property tax collections	39-10-107
	Distribute tax increment finance collections; <i>if applicable</i>	
	Report prior month's collections to taxing entities & BoCC	39-10-107(4)
During the month of September	Publication of delinquent taxes for Personal Property which includes Mobile Homes	39-10-110

Research surface owners of delinquent severed mineral rights

30-Days prior to close of redemption period      send mailings, in accordance to C.R.S., to owner(s) of the mobile home and any lien holder of record      39-10-111(10)

## OCTOBER

DATE	FUNCTION	STATUTE
10-days prior to Tax Sale	Send Mineral Right letter(s) - right of first refusal	39-11-150
On or before November 1	Transfer unclaimed funds	38-13-112
2-Oct	Delinquent personal property and mobile homes are now subject to distraint, seizure, and sale	39-10-111
10-Oct	Distribute specific ownership and property tax collections	39-10-107
	Distribute tax increment finance collections; <i>if applicable</i>	
	Report prior month's collections to taxing entities & BoCC	39-10-107(4)
On or before October 15	Submit 3rd Quarter Gift report to Secretary of state	24-6-203
15-Oct	Road and Bridge apportionment to municipalities <i>Some Counties distribute this monthly in addition to collected SO and Property Taxes</i>	43-2-202(3)
At least 10 days before publication	Deliver delinquent tax list of real estate, mineral rights, and special assessments to publisher	39-11-106(2)
At least four weeks before your tax lien sale	Advertise delinquent real estate taxes & post printed notice in office	39-11-102
	Affidavit of posting of delinquent tax list to Clerk & Recorder	39-11-103
On or before second Monday in December	Real estate tax lien sale	39-11-109

## NOVEMBER

DATE	FUNCTION	STATUTE
Office Policy Defined	Year-end deadline date for receipt of Certified Special Assessments	
10-Nov	Distribute specific ownership and property tax collections	39-10-107
	Distribute tax increment finance collections; <i>if applicable</i>	
	Report prior month's collections to taxing entities & BoCC	39-10-107(4)
At least ten days before tax lien sale	Notify owners of real estate coterminous with delinquent severed mineral rights of imminent tax lien sale	39-11-150
Within fourteen days of last publication for tax lien sale	Publisher of real estate tax lien sale advertising provides Publisher's Affidavit (statutory form) to Treasurer	39-11-104
	Furnish BoCC a listing of County held liens eligible for Treasurer's Deed	39-11-142

Report to the State a list of mobile homes sold at tax lien sale 39-11-114(3)

## DECEMBER

DATE	FUNCTION	STATUTE
No later than January 1	Destruction/Retention - Send Certificate of Records Disposal to State Achieves <i>Every 2 years after 2005</i>	24-80-103
10-Dec	Distribute specific ownership and property tax collections	39-10-107
	Distribute tax increment finance collections; <i>if applicable</i>	
	Report prior month's collections to taxing entities & BoCC	39-10-107(4)
	Disposition of real estate tax lien sale certificates held by County - report to BoCC for decision (Report certificates 30 years or older to BOCC to void and Treasurer to cancel)	39-11-142
	Cancellation of real estate tax lien sale certificates not held by the County and 15 years old	39-11-148