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A CALENDAR OF TAX PROCEDURE IN COLORADO

WITH REFERENCES TO SECTIONS IN 1921 COMPILED LAWS

By Erl H. Ellis

THE TAX LEVY

ASSESSMENTS BY ASSESSOR

Of Property not owned by
Public Utilities.

January 1

As soon as possible after this date Assessor is to call on each inhabitant of County and leave assessment blank. 7225. These blanks are prescribed by State Auditor and printed by County Commissioners. 7235.

ASSESSMENTS BY TAX COMMISSION

Of Property of Public Utilities (Defined 7362).

March 1 to April 1

In this period public utilities must file annual statements with Tax Commission on forms furnished by Commission. 7294 to 7302.

April 1

The lien for all taxes attaches on this date. 7180. Personal property is taxed where found on this date. 7249.

April 1 to May 20

In this period each inhabitant of County must deliver completed tax schedule to Assessor. 7225.

First Monday in April

Tax Commission starts meetings to determine assessments of Public Utilities. 7284.

June 15

Last day for Tax Commission to complete assessments of Public Utilities and to certify distributions of same to County Assessors and Clerks. 7284, 7308.

(Assessor making assessments)

July 1

This is the start of the Fiscal Year for which the taxes are levied. S. L. 1929.

First Tuesday in August

Last day for Assessor to mail to persons whose assessments changed from their return a statement of changes in valuation. Also last day to publish notice of time when Assessor will sit to hear objections to his assessments. 7291.

Objections filed to assessments with Assessor must be in writing. 7291, 7292, 7293.

September 1

Last day for Assessor to complete his Assessment Roll and Abstract of Assessment and to send copy of latter to Tax Commission.

First Tuesday in September

Before this date the Assessor must have concluded all hearings on objections before him. 7291. The County Board of Equalization starts its First Meeting, to make adjustments in assessments, sitting 3 to 10 days. 7458. Assessor submits his assessments to County Board. 7310.

Third Tuesday in September

Second Meeting of County Board of Equalization starts,

August 25

Last day for Public Utilities to file protests with Tax Commission as to assessments made. 7287.

Second Monday in September

Tax Commission starts its hearings upon complaints filed as to assessments it has made. 7287.

to hear complaints as to changes made at First Meeting and to equalize among taxpayers. 7458.

October 1

Last day for Tax Commission to determine whether property of Counties is assessed at full cash value. 7352. Tax Commission sends its statement on this to State Board of Equalization. 7352. This State Board certifies the changes it approves to the Counties. 7354. Tax Commission has broad powers to change assessments. 7334. It may direct the remission of illegal taxes and may correct errors. 7335.

First Monday to Third Monday in October

The prescribed period for the State Board of Equalization to meet and to examine and to equalize assessments. 7463. It must complete the equalization in this period and send the Counties statements of the changes made in the assessments. 7465.

First Monday in November

On this date the County Commissioners are to levy the tax, or fix the tax rate. 7457.

January 1

The last day on which the Assessor may

October 1

Last day for Tax Commission to reach determination on complaints against its assessments. 7287.

(Query: May the State Board of Equalization deal with assessments made by Tax Commission? This question involved in pending litigation.)

deliver the Tax List to the County Treasurer. 7317.

First Monday in January

First Monday in January

- A. Assessments over \$7500. Last day to perfect appeal to the County or District Court from Assessor's overruling of protest. Appeal is to District or County Court. 7292.
- B. Assessments under \$7500. Last day to perfect appeal from Assessor's overruling of protest. Appeal is to Board of County Commissioners. Further appeal from the County Commissioners to the District Court may be taken. 7293.

Last Day of February

First half of tax due, and penalties start to accrue, unless whole tax is paid before end of April. 7190.

April 30

Last day that entire tax may be paid without penalty. S. L. 1927, p. 682.

June 30

This is the end of the Fiscal Year under discussion. S. L. 1929.

July 31

Last day for payment of second half of tax without penalty. 7190.

August 1

All unpaid taxes now delinquent. 7386.

Refund

The Board of County Commissioners, with the approval of the Tax Commission, may refund or rebate illegal taxes. 7460. Suit may be brought to force the County Commissioners to refund an illegal tax and this is the proper method of testing most tax questions. 7447.

FOREIGN AFFAIRS

The Foundation for the Advancement of the Social Sciences is planning a series of noon luncheon discussions of foreign affairs, to be held on Fridays in the Colorado Hall of the Cosmopolitan Hotel. The first one will be held on Friday, June 28, and the others on the successive Fridays in July. Lecturers who speak with authority upon the subjects under consideration are being secured to open the question in formal address. In some instances where the question is controversial, two speakers will be present to give opposing sides. The speeches will always be followed by discussion and questions. The plan is modeled somewhat after the celebrated Foreign Policy Association luncheons held in New York City on alternate Saturday afternoons, which are attended by a thousand or more of the leading citizens of New York City.