JEFFERSON COUNTY
Special Assessment Collection Procedures
for County Collection by the County Treasurer

1. Special assessments for delinquent fees, rates, tolls, penalties and sewer and water charges must be certified to the County Treasurer no later than the end of business on Nov 1 or next business day if the first is a weekend. This will require that the lien be recorded with the County Clerk prior to delivery to the Treasurer.

2. Once the assessment has been submitted to the County Treasurer, **no collection should be accepted by the entity placing the lien** and **no changes or deletions to the files will be permitted after submission to the Treasurer.**

   If an assessment lien needs to be removed after certification –do to an error or acceptance of a payment, we will ask the district to pay the special assessment and any collection fees to our office to apply to the billing. The payment would then go back to you in the monthly disbursement. We will **not** delete or change any assessments after delivery to our office. Be sure each lien is accurate and valid and placed on an active, non tax exempt real property schedule number.

3. Additionally, no payments will be accepted by the County Treasurer until after January 1st of the next year. We do not take any prepayments.. These assessments will need to be held in escrow at closing and paid to the Treasurer after January 1st of the following year if necessary.

4. Special assessments will be included on the tax roll for the ensuing year and collected in the same manner and at the payment dates as the ad valorem tax.

5. Only assessments of $25.00 or more will be accepted and collected by the County Treasurer.

6. Assessments can be placed **only** on an active real property schedule number. We will not place a lien on a property that has a tax lien which was struck to the County in the previous years. We will not place a lien on any personal property or property in bankruptcy or is tax exempt. Your entity will have to determine if all schedules are valid and active with the Assessor's office or the Treasurer's web site.

7. Certifications for more than 10 assessments must be submitted electronically via an Excel spreadsheet which must include all of the items in stated order and formats (incorrect files will be returned). Each assessment file (Excel or typed) must include the entities name, address and contact information. This file may be delivered to the Treasurer or sent via email to tlutacka@jeffco.us.

8. Certifications of the assessment in an excel spreadsheet **must include in this order**:
   On the top of the spreadsheet-name of district, district address, contact name and phone number
   Data file to include (see example)
   Schedule number-***must be an active, non exempt schedule numbers in text format with all proceeding zeroes***
   One dollar amount of assessment for each schedule ***-in numerical format not currency or text nor any formulas***
   Owner name
   Property address
   Do NOT format the spreadsheet with any borders, grids, dollar signs or colors. This a data file only to be uploaded to our computer. Name the excel file with your district name- NOT Jefferson County liens etc.

9. Total amount is collected in one full payment or two half payments on the property tax due dates.

10. It is the responsibility of the municipality to release the recorded lien after collection.

11. Disbursement of collections will occur no later than the 10th of the following month via ACH direct deposit to the entity's bank account. Every year a new ACH authorization form **must be** fully completed and returned by December 31st for the new distribution in the following year.

12. Detailed collection reports are provided monthly online via the treasurer website at http://jeffco.us/treasurer under Special Assessments.

13. All unpaid assessments will be offered for sale at the annual Treasurer's tax lien sale in October of each year. Any liens not sold will be struck off to the county.

Fees for Collection

A treasurer fee of 1% is retained on each disbursement to the entity

Cities and Towns

A 10% collection fee (retained by the Treasurer) is added to the certified amount due from the property owner.

Special Districts

Accounts must be six months delinquent.
A minimum charge of $150.00 must be certified for collection.
A 30% collection fee (retained by the Treasurer) is added to the certified amount.

Delinquent Service Fee
Certified for County Collection
Applicable Statutes

CRS 30-1-102

CRS 31-20-106

CRS 32-1-1101