



# Town of Johnstown

## TOWN COUNCIL CONSENT AGENDA COMMUNICATIONS

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**AGENDA DATE:** October 19, 2020

**SUBJECT:** 2020 Larimer County Tax Lien Certification

**PRESENTED BY:** Mitzi McCoy, Finance Director

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CRS 31–20–105 authorizes municipalities to collect all delinquent charges, assessments or taxes by certifying them to the county treasurer. The Town adopted Sections 7-64, 13-23,13-44, 13-142 and 17-287 of the municipal code by ordinance, that address the rights of the Town to collect utility charges and to collect past due, unpaid balances by placing a lien with the county treasurer to be collected with the real estate taxes.

Each year, Larimer County accepts a worksheet containing property numbers, and outstanding amounts due from municipalities that wish to have the County Treasurer collect the past due amounts. The county then adds the delinquent charges, assessments or taxes along with a 10% fee for processing to the property tax bill associated with the outstanding debt.

Municipalities take advantage of this opportunity and use it to collect a variety of outstanding debt owed to the City/Town for things such as utility bills, property abatements, special assessments, permits, etc. The Town of Johnstown has used it in the past primarily for utility bill collection and for property abatement collections.

Larimer County policy requires that all municipalities provide a resolution in order to certify liens each year. The Resolution attached was written in response to that policy.

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**FINANCIAL ADVICE :**  
N/A

*The Community That Cares*

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