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TOWN COUNCIL CONSENT AGENDA COMMUNICATIONS

AGENDA DATE: November 18, 2024

SUBJECT: 2024 Lien Certification for Larimer and Weld Counties

ATTACHMENTS: 1. Resolution 2024-50, Certifying the Liens to Larimer and Weld Counties

PRESENTED BY: Devon McCarty, Deputy Finance Director

AGENDA ITEM DESCRIPTION:

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 7-11, 7-66, and 13-8 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 and Weld Counties accept worksheets 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.

Currently, the Town does not have utility accounts in Larimer County that meet the criteria set for outstanding accounts. The Town has 12 utility accounts in Weld County that are outstanding with a collective balance owing of \$6,318.44. The Town also has 2 property abatement accounts that are outstanding with a total balance due of \$570.00. The Town has sent letters to the customers notifying them of the status of their accounts and encouraging them to remit payment to the Town to avoid the special assessment, so should customers make payments on their accounts prior to the date required for certification, those numbers could change.

The Community that Cares

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

STRATEGIC PLAN ALIGNMENT:

Organizational Excellence & Public Trust

- *Strengthen public trust and confidence*

LEGAL ADVICE:

The Town Attorney drafted the Resolution.

FINANCIAL ADVICE:

Certifying the liens to the County Assessors will allow the Town to collect the cash for amounts owed on outstanding accounts, thus improving our cash flows.

RECOMMENDED ACTION: Approve Resolution 2024-50 as presented.

Reviewed and Approved for Presentation,



Town Manager