



Town of Johnstown

TOWN COUNCIL CONSENT AGENDA COMMUNICATIONS

AGENDA DATE: November 16, 2020

SUBJECT: 2020 County Tax Lien Certification

ATTACHMENT: 1. Resolution 2020-34

PRESENTED BY: Mitzi McCoy, Finance Director

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 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 has 7 utility accounts in Larimer County with a total collective outstanding balance of \$3,557.29. The Town has 84 utility accounts in Weld County that are outstanding with a collective balance owing of \$34,340.48. There are 3 property abatement accounts with a collective outstanding balance of \$767.15. 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.

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.

The Community That Cares

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FINANCIAL ADVICE :

Collection of these outstanding balances prevents additional rate changes that would be the burden of existing customers to properly operate Town Enterprise Utilities.

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