
COMPLIANCE CALENDAR



SPECIAL DISTRICT ASSISTANCE

Department of Local Affairs
1313 Sherman Street, Room 521
Denver, Colorado 80203
303-866-2156
www.dola.colorado.gov

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INTRODUCTION

After organization by court order and decree, Colorado Title 32, Article 1, Special Districts have certain statutorily decreed responsibilities. These responsibilities, among others, include adopting an annual budget, holding biennial elections for directors, and compliance with the Local Government Audit Law. Detailed election requirements can be found in the Department of Local Affairs' (DOLA) *Special District Election Manual* that is mailed to each district in January of even-numbered years. Those requirements and dates are not listed here. Discussions on budgeting, accounting and the audit are found in the *Financial Management Manual* available from the State Auditor's Office, (303) 869-2870. The *Manual* is also available on the web at:

www.leg.state.co.us/OSA/coauditor1.nsf/LocalGovPublic?openform

The following may be used as a checklist for these items of compliance. The calendar is for your information only and is not to be construed as legal advice. It is a guideline and not guaranteed to be all-inclusive. Although DOLA attempts to keep districts informed of major changes in statutes, it is incumbent upon the local jurisdictions to stay current with changes in statute that may affect this calendar. If you have any questions please do not hesitate to call DOLA at (303) 866-2156.

For more information or for additional DOLA Local Government Services technical assistance publications, see the department's web site at www.dola.colorado.gov and click on "Information and Publications."

DATE

COMPLIANCE ACTIVITY/OTHER INFORMATION

No Date - Upon Order or Decree	The organization, dissolution or boundary change (due to inclusion, exclusion or consolidation) of a district is effective only when the court order or decree, together with a description of the area, is recorded by the county clerk & recorder of the county where the action took place. The clerk & recorder shall notify the county assessor and a certified copy of such notice shall also be filed with the Division of Local Government (the Division) by the clerk & recorder. C.R.S. § 32-1-105
No Date - Upon Occurrence	The board of directors of a district must notify the board of county commissioners of any alteration of the proposed debt issuance schedule in the service plan. C.R.S. § 32-1-202(2)(b)

Upon Debt
Authorization
Election

If the issuance of general obligation bonds is approved at an election, the board **shall** be authorized to issue such bonds for a period not to exceed the later of five years following the date of the election or, for a period not to exceed twenty years following the date of the election if the issuance of such bonds is in material compliance with the financial plan set forth in the service plan, as that plan may be amended from time to time, or in material compliance with the statement of purposes of the special district.

After the specific period has expired, the board **shall not** be authorized to issue bonds which were authorized but not issued after the initial election unless the issuance is approved at a subsequent election...

C.R.S. § 32-1-1101(2)

No Date –
Upon
Request

A board of county commissioners, or the governing body of a municipality within whose boundaries a district is located, **may** request a district to file, not more than once a year, an **annual report**. The report shall be filed with the board of county commissioners, any municipality in which the special district is wholly or partially located, the Division of Local Government and the State Auditor, and shall be deposited with the county clerk and recorder for public inspection. The report shall be made available by the special district to any interested party. The report **shall include**, but not be limited to, information on the progress of the special district in the implementation of the service plan.

C.R.S. § 32-1-207(3)(c)

Any district created on or after July 1, 1991, **shall annually file for five years after its organization** this annual report with the board of county commissioners or the municipal governing body that adopted a resolution of approval of the service plan. It shall file such annual report for succeeding annual periods if requested by the county or municipal governing body. This annual report is also filed with the Division of Local Government and the State Auditor. **The State Auditor shall review the annual report and report any apparent decrease in the financial ability of the district to discharge its existing or proposed indebtedness in accordance with the service plan** to the Division which shall confer with the district and the county or municipal governing body.

C.R.S. § 32-1-207(3)(d)

If a district fails to file the annual report required in C.R.S. § 32-1-207(3)(c) within nine months of the date of the request for such information, the board of county commissioners or the municipal governing body of any municipality in which the special district is located, after notice to the affected special district, **may** notify any county treasurer holding moneys of the special district and authorize the county treasurer to prohibit the release of any such moneys until the district complies with such requirement. C.R.S. § 32-1-209

In every fifth calendar year after the year in which a special district's voters approved incurrence of general obligation indebtedness, the board of county commissioners or municipal governing body **may** require the district to file an application for a quinquennial (five-year) finding of reasonable diligence. The application **shall** set forth the district's authorized and unissued general

obligation (g.o.) debt, current or anticipated plan to issue such debt, a copy of the district's audit or audit exemption application, and any information the county or municipal governing body requires relevant to making the following determinations:

1. the implementation of the service plan or the financial plan **will result** in the timely and reasonable discharge of the district's general obligation debt. Upon such a finding, the county or municipal governing body **shall grant** a continuation of the authority for the board to issue any remaining authorized g.o. debt.
2. the implementation of the service plan or the financial plan **will not result** in the timely and reasonable discharge of the district's g.o. debt and that such implementation will place property owners at risk for excessive tax burdens to support the debt service. Upon such a finding, the county or municipal governing body **shall deny** a continuation of the authority of the board to issue any remaining authorized g.o. debt.
3. the implementation of the service plan or the financial plan **will not result** in the timely and reasonable discharge of the district's g.o. debt. Upon such finding, the county or municipal governing body **shall require** the district to submit amendments or modifications to such plans as a precondition to a finding of reasonable diligence.

C.R.S. § 32-1-1101.5 (1.5)

Within 45
Days After an
Election

The results of special district ballot issue elections to incur general obligation indebtedness **shall** be certified by the special district by registered mail to the board of county commissioners of each county in which the special district is located or to the governing body of a municipality that has adopted a resolution of approval for organization to the special district. The special district **shall** file a copy of any certification with the Division of Securities, 1560 Broadway, Suite 900, Denver, Co., 80202, 303-894-2320.

C.R.S. § 32-1-1101.5(1)

Within 30
Days After
Any Election

The results of any special district election **shall** be certified to the Division within thirty (30) days after the election. If an election is canceled, the notice and a copy of the resolution of cancellation **shall** be filed with the Division.

C.R.S. § 1-11-103(3)

January 1

Start of local government fiscal budget year; recommend beginning to plan for the budget of the next year. See C.R.S. § 29-1-101 and following sections regarding the information required in a budget. Contact the Division for assistance.

C.R.S. § 29-1-101

Deadline to file a current, accurate map of district boundaries prepared according to Division standards with the county assessor and the Division. (For map specification information, contact the Division of Local Government at 303-866-2156 or go to:

http://www.dola.state.co.us/dlg/resources/publications.html#special_districts.)

C.R.S. § 32-1-306

- January 15 Deadline for district to notify the Division, and the county commissioners, the county assessor, county treasurer, and clerk & recorder of each county in which the district is located and the governing body of any municipality in which the District’s boundaries extend, the name of the chairman of the board, the name the contact person, the telephone number, and the business address of the district. If such persons and address are not located within the district, the district **must** notify the county clerk & recorder(s) and the municipal governing body of the name, address and telephone number of a contact person within the district. C.R.S. § 32-1-104(2)
- If a district fails** to file any information required in C.R.S. § 32-1-104 (2) within nine months of the date of the request for such information, the board of county commissioners or the municipal governing body of any municipality in which the special district is located, after notice to the affected special district, **may** notify any county treasurer holding moneys of the special district and authorize the county treasurer to prohibit the release of any such moneys until the district complies with such requirement. C.R.S. § 32-1-209
- January 31 A certified copy of the adopted budget, which includes the budget message, for the current fiscal year (the special district fiscal year is the calendar year) **must** be filed with the Division no later than this date. Sample forms can be found in the *Financial Management Manual*. Although not legally required, it is recommended that the “Resolution to Adopt the Budget,” the “Resolution to Set Mill Levies” and the “Resolution to Appropriate Funds” accompany the copy of the certified budget. For more information see the Budget Calendar on the department website under “Technical Assistance/Local Government Budgeting.” C.R.S. § 29-1-113(1)
- Penalty: The Division may authorize the County Treasurer to withhold distribution of tax revenues to the district if the budget is not filed.** C.R.S. § 29-1-113(1)
- February 1 Deadline for district to file with Division an updated list of all contracts in effect with other political subdivisions (intergovernmental agreements). C.R.S. § 29-1-205
- February
(First Tuesday
After First
Monday) Special Election may be held. C.R.S. § 32-1-103(21)
Only Non-TABOR ballot questions may be referred to the voters. C.R.S. § 32-1-805(2)
- March 1 If a special district has securities outstanding which are non-rated and which were issued to the public, for an amount of not less than \$1 million, and for a term of more than one year payable beyond the next year, then that district **must** file an annual report on form DLG 30 with the Division. This report must be filed within sixty days following the end of the fiscal year. C.R.S. § 11-58-105

March 31	Deadline for qualifying entities to request exemption from audit from the State Auditor using <i>Application for Exemption From Audit</i> . For information call Local Government Audits, Office of State Auditor, at (303) 869-2870. The ceiling amount for a local government to qualify for exemption from audit is \$500,000 as of August 2004.	C.R.S. § 29-1-604(3)
May (First Tuesday After First Monday)	Regular Election (election for members of board of directors) must be held in even-numbered years. Special Election may be held in odd-numbered years.	C.R.S. § 32-1-103(17),(21)
	In odd-numbered years, only non-TABOR ballot questions may be referred to voters.	C.R.S. § 32-1-805(2)
June (First Week)	The Certification of Election Results is due to the Division within thirty (30) days of the election.	C.R.S. § 1-11-103(3)
	Originally signed oath of office and bond (public officials' performance bond) must be filed with the <u>district court clerk</u> within thirty (30) days of the May election and a copy of each oath and bond must be filed with the Division. Directors' bond must be not less than \$1,000; the treasurer's bond must be not less than \$5,000.	C.R.S. § 32-1-901
June 30	Statutory deadline for auditor to submit audit report to special district governing board.	C.R.S. § 29-1-606(1)(a)
July 31	Deadline for submitting annual audit report to State Auditor. District audit must be forwarded to State Auditor's Office within thirty (30) days of receipt from auditor.	C.R.S. § 29-1-606 (3)
	PENALTY: If an audit is not filed (when an exemption has not been granted) the county treasurer may be ordered to withhold district tax revenues.	C.R.S. § 29-1-606(5)(a) and (b)
August 25	Deadline for assessors to certify to all taxing entities and the Division the total assessed valuation and real property values of all taxable property and the amounts for the various factors used to compute the statutory property tax revenue limit and the constitutional property tax revenue limit.	C.R.S. § 39-5-128
October (First Tuesday After First Monday)	Special Election may be held.	C.R.S. § 32-1-103(21)
	Only Non-TABOR ballot questions may be referred to the voters.	C.R.S. § 32-1-805(2)
Before October 15	The board of directors shall designate or appoint a person to prepare the budget. This may be a member of the board (for example, the treasurer) or a non-board member.	C.R.S. § 29-1-104

October 15	Statutory deadline for budget officer to submit the proposed budget to board of directors. "Notice of Budget" to be published upon board's receipt of proposed budget. Notice of budget must state that the budget is available for inspection by the public at a designated office, give the date and time of the budget hearing, and state that any interested elector may file objections any time prior to its adoption. For districts with a total annual budget of less than \$50,000, posting of the Notice in three public places is permitted in lieu of publication.	C.R.S. § 29-1-105 C.R.S. § 29-1-106 C.R.S. § 29-1-106(3)(b)
See C.R.S. § 29-1-103, for budget content and format requirements. Contact the Division for further information and assistance in order to be in compliance with the budget law.		
No Date - But Before December 15	If certifying a levy, hold properly-noticed budget hearing to adopt the budget, set the mill levy(ies) and make appropriations for the budget year.	C.R.S. § 29-1-108
November Every Year (First Tues. Of Odd Yrs and First Tues. After First Monday Of Even Yrs)	Special Election may be held. TABOR and non-TABOR ballot questions may be referred to the voters.	C.R.S. § 32-1-103(21) C.R.S. § 32-1-805(2)
December (First Tuesday After First Monday)	Special Election may be held. Non-Tabor ballot questions may be referred to the voters.	C.R.S. § 32-1-103(21) C.R.S. § 32-1-805(2)
December 10	Assessors may recertify, one time only, no later than December 10, to the district.	C.R.S. § 39-1-111(5)
December 10-15	If necessary, schedule special meeting to recalculate levy if assessed valuation has changed sufficiently to change previously calculated levy (ies).	
December 15	Deadline for certification of mill levies to the board of county commissioners. It is strongly recommended that districts use Division form DLG 70 for "Certification of Levies for Non-School Governments." Note: Districts levying a property tax must adopt their budgets before certifying levies to the county.	C.R.S. § 39-5-128 (1) C.R.S. § 29-1-108(2)

PENALTY: If the budget is not adopted by certification deadline, 90% of the amounts appropriated for operating and maintenance expenses in the current fiscal year shall be deemed re-appropriated.

C.R.S. § 29-1-108(3)

December 22 Deadline for county commissioners to levy against the assessed valuation of all taxable property the necessary taxes for all legal purposes of local governments. C.R.S. § 39-1-111(1)

December 31 Districts not levying property tax **must** adopt budget by this date. C.R.S. § 29-1-108

By this date board shall enact "Resolution to Appropriate Funds" for ensuing fiscal year. C.R.S. § 29-1-108(4)

PENALTY: District is restricted to 90% of its current year's appropriation for operation and maintenance expenses if board fails to enact a resolution to make appropriations by this date.

C.R.S. § 29-1-108(4)

NOTE: If a district:

- **Has Failed** to hold or properly cancel a regular special district election,
- **Has Failed** to adopt a budget for two consecutive years,
- **Has Failed** to submit to an audit (or be granted exemption from audit) for two consecutive years; or
- **Has not provided or attempted to provide** any of the service(s) or facilities for which the district was organized for two consecutive years; **and**
- **Has no** outstanding financial obligations,

then, the Division of Local Government **shall** start statutory procedures to administratively dissolve the district. The Division has determined the state should not bear the cost of administrative dissolutions of "developer" districts, unless there are compelling reasons. C.R.S. § 32-1-710