

STATUTORY DUTIES OF THE BOARD As administrative arms of state government, the BOCC has a wide number of required duties that must be performed. The majority of these duties (e.g., adoption of subdivision regulations, establishment of voting precincts, delivery of welfare programs) are outlined in subsequent chapters of this handbook. The following is a short-listing of statutorily required duties not appearing elsewhere General Duties

- ◆ Audit and allow, or disallow, all claims against the county. C.R.S. §30-25-110.
- ◆ Posting of fire notices throughout the county. C.R.S. §30-15-201.
- ◆ Real and personal property above a certain cost amount threshold must be inventoried. The local governing body is authorized to set the threshold, as long as it does not exceed the \$5,000 amount set forth by the state controller. C.R.S. §29-1-506. Monthly Duties
- ◆ Publish accounts for the preceding month. C.R.S. §30-25-111. 2-8
- ◆ Receive the report of the road supervisor of estimated repair and construction costs and recommendations, together with expenditures actually made for the preceding month, on the first day of each month. C.R.S. §43-2-111.
- ◆ Receive, by the tenth day of each month, the report of collections from the treasurer for each of the levies made by the county for each of the governmental entities therein during the preceding month. C.R.S. §39-10-107. Calendar of Board Duties January
- ◆ Publish the semi-annual treasurer's financial statement and proceedings within 60 days following December 31. C.R.S. §30-25-111(2).
- ◆ Inventory all county property valued above specified monetary threshold set by each county or as required by the State Auditor. C.R.S. §29-1-506.
- ◆ Settle county treasurer's accounts at a regular or special meeting or as otherwise directed by the board. C.R.S. §30-10-709.
- ◆ Compare orders returned by the county treasurer with the clerk's record, and enter dates of cancellation of each. C.R.S. §30-25-108.
- ◆ File a copy of the current year's budget with the Division of Local Government within 30 days following the beginning of the fiscal year for which the budget is adopted. C.R.S. §29-1-113.
- ◆ Each commissioner must report gifts, honoraria, or other benefits specified in statute during the preceding quarter C.R.S. §24-6-203. February
- ◆ No later than February 1, annually file a list of intergovernmental contracts with the Division of Local Government. C.R.S. §29-1-205. March
- ◆ No later than March 1, file the annual report of road and bridge expenditures with the Colorado Transportation Department. This shall include mileage changes for the county road system with any changes in the surface classification. C.R.S. §43-2-120(5). April

◆ Prior to May 1, receive notice from governing boards of special districts of their existence and plan to impose taxes during the ensuing calendar year. C.R.S. §39-1-110.

◆ Prior to May 1, decide whether or not to use an alternative protest and appeal procedure for valuations of real and personal property. C.R.S. §39-5-122.7(1). (If an alternative protest and appeal procedure is used, individual petitions must reach the county board of equalization on or before September 15 for both real and personal property. C.R.S. § 39-8-106(1)(a)).

◆ Each commissioner must report gifts, honoraria, or other benefits specified in statute during the preceding quarter C.R.S. §24-6-203. NOTE: Board may not levy a tax for a special district unless the board and the assessor have received notice of organization from the district prior to May 1, and the board has received 2-9 notice from the Division of Local Government by Oct. 15 of receipt of a legal description and map of the special district. C.R.S. §39-1-110. June

◆ On or before June 30, file the annual report of road and bridge expenditures with the Highway Operations and Maintenance Division of the Colorado Department of Transportation. This shall include a detailed statement of all expenditures during the calendar year. C.R.S. §43-2-120.

◆ On or before a date to be determined by the governing body, a budget officer should be appointed. The budget officer must develop guidelines for the ensuing year's budget and distribute the guidelines to all spending agencies, along with worksheets. The budget officer must submit the budget prior to October 15 of each year C.R.S. §29-1- 105.

◆ Publish the semi-annual treasurer's financial statement and proceedings within 60 days following June 30. C.R.S. §30-25-111(2).

◆ Within six months after the close of the county fiscal year (June 30), receive the report of the county auditor for the financial statements of the county for the previous fiscal year. C.R.S. §29-1-606.

◆ File petitions or complaints, not later than July 15, about any erroneous assessment, apportionment, illegality, lack of uniformity, or other error, on utility assessments with the property tax administration. C.R.S. §39-4-108. July

◆ No later than July 1, in the case of personal property, give notice that the board, sitting as the Board of Equalization, shall hear appeals from assessments. C.R.S. §39-8-104.

◆ Publish the semi-annual treasurer's financial statement and proceedings. C.R.S. §30- 25-111.

◆ Settle county treasurer's accounts at a regular or special meeting or as otherwise directed by the board. C.R.S. §30-10-709.

◆ Compare orders returned by the treasurer with the clerk's record, and enter dates of cancellation for each. C.R.S. §30-25-108.

◆ The assessor must submit his or her assessment roll for real property to the board by the second Monday of July and the assessment roll for personal property by July 15. C.R.S. §39-8-105

◆ The board of county commissioners shall act as the county Board of Equalization beginning July 1 and ending by the close of business on the last business day of August 5. The board shall

hear appeals from actions of the assessor, correct any errors and otherwise act to adjust assessments to achieve equalization in assessment of all property within its jurisdiction. C.R.S. §39-8-104.

◆ No later than July 30, the audit reports must be filed with the State Auditor's office. C.R.S. §29-1-603.

◆ The budget officer, as a practical matter, should prepare a budget calendar for circulation to each office, agency and spending entity of the county. The budget officer must thoroughly review with each department head the first six months experience with the current budget, and must review with each department head estimated requirements for the ensuing year. C.R.S. §29-1-105. 2-10

◆ Each commissioner must report gifts, honoraria, or other benefits specified in statute during the preceding quarter C.R.S. §24-6-203. August

◆ Although not required by law, good budgetary practice suggests August 1, as a good date for distributing county budget forms to departments and officials affected thereby. Budget forms may be obtained from the Division of Local Government.

◆ Complete, as the Board of Equalization, all equalization hearings, and render decisions on assessments no later than August 5. C.R.S. §39-8-107(2).

◆ Publication notice of Board of Equalization hearings on Senior Property tax exemption protests must be published by September 1. Hearings held September 1 – October 1. C.R.S. §39-8-104(2)(b) and 39-3-201.

◆ The county assessor certifies assessed valuations no later than August 25. C.R.S. §39-5- 128. October

◆ On a date to be determined by the board, all budget statements must be in the hands of the county budget officer designated by the board. C.R.S. §29-1-105.

◆ No later than October 15, the budget officer presents his or her budget recommendations to the board. C.R.S. §29-1-105. Upon receipt, the board gives public notice of its availability for inspection, naming the date on which it will be considered for adoption. For counties with proposed budgets in excess of \$50,000, notice must be published one time in a newspaper having general circulation in the county. In counties with proposed budgets of \$50,000 or less, notice must be posted in three public places within the county. C.R.S. §29-1-106.

◆ Prior to the adoption of the budget an elector may file or register his or her protest. C.R.S. §29-1-107.

◆ The board shall review, revise, alter, increase or decrease items in the budget, as it deems necessary. If the board increases total expenditures, it shall also provide for increased income. C.R.S. §§29-1-108 &109.

- ◆ During the quarter beginning October 1, the board must pass the annual appropriations resolution, at the same time as annual property tax levies are made. The resolution is not passed until the board adopts the budget. C.R.S. §§29-1-108, 30-25-101, et seq.
- ◆ The Division of Property Taxation notifies the board as to revenue limitations.
- ◆ Each commissioner must report gifts, honoraria, or other benefits specified in statute during the preceding quarter C.R.S. §24-6-203. 2-11 December
- ◆ No later than December 15 all local governmental taxing entities must certify their property tax levies to the board. C.R.S. §39-5-128.
- ◆ No later than December 22, the board must certify the county levy and levy all taxes. C.R.S. §39-1-111(1).
- ◆ School boards must certify their levies no later than December 15. C.R.S. §39-5-128.
- ◆ Jurisdictions having levy elections must certify levies not later than December 15. C.R.S. §39-5-128.