

**Jefferson County Treasurer
Jerry DiTullio
COVID Late Payment / Delinquent Interest Temporary Policy
April 7, 2020**

BACKGROUND:

On March 5, 2020, the Colorado Department of Public Health and Environment's (CDPHE) public health laboratory confirmed the first presumptive positive COVID-19 test result in Colorado. Since then, the number of confirmed cases has continued to climb, and there was evidence of community spread throughout the State. Colorado Governor Jared Polis verbally declared a disaster emergency on March 10, 2020 and issued the corresponding Executive Order D 2020 003 on March 11, 2020.

The economic impacts of COVID-19 are significant and threaten to undermine the economic stability of many Coloradans and local businesses. The risk of contamination posed by COVID-19 has necessitated closure of multiple businesses. Employers and employees in virtually all sectors of the economy have been hard hit. State and local government must take action to shore up economic security, employment, community cohesion, and community recovery.

With Executive Order D 2020 012 II(I), Governor Polis authorized the county treasurers to suspend or waive delinquent interest that may accrue as a result of delinquent property tax payments for 30 days, or April 20, 2020.

With Executive Order D 2020 031, Governor Polis authorized, clarified and extended the county treasurers ability accept multiple property tax payments and to waive delinquent interest that may accrue as a result of delinquent property tax payments for 30 days through April 30, 2020.

THE ORDER:

2. Replace Paragraph II.I with the following:

I authorize the County Treasurers of the State of Colorado to take action to suspend or waive delinquent interest through April 30, 2020 that may accrue pursuant to the provisions of C.R.S. § 39-10-104.5 as a result of delinquent tax payments. I further authorize county treasurers to accept multiple payments from any taxpayer ahead of payment deadlines and encourage any taxpayer to make second-installment payments ahead of the June 15 deadline established in C.R.S. § 39-10-104.5(2). Any action by a Treasurer to waive delinquent interest shall be made with advance notice to any entity that imposes a mill levy within the county and shall be made available on the Treasurer's website, electronic mail, or automated messages. This Executive Order does not authorize County Treasurers to waive delinquent interest pursuant to the provisions of C.R.S. § 39-10-104.5 that accrues after April 30, 2020.

The purpose of this policy is to provide further detail as to how the Jefferson County Treasurer's Office will institute Governor Polis' executive order.

THE POLICY:

Beginning March 21, 2020 until April 30, 2020, the Jefferson County Treasurer's Office, in accordance with Governor Polis' Executive Order D 2020 012 and Executive Order D 2020 031, will accept multiple property tax payments, will waive interest due and payable as set forth in C.R.S. 39-10-104.5 on all delinquent 1st half property tax payments (originally due March 2, 2020). The second half property tax payment will be due and payable June 15, 2020, and are not impacted by Executive Order D 2020 012 or Executive Order D 2020 031 at this time.

Unfortunately, the online property tax payment system cannot be modified to avoid the pre-programmed interest payments. As a result, any taxpayer desiring to pay the 1st half property tax payment without interest must do so by placing a check, or checks, made payable to the "Jefferson County Treasurer" and identifying the **PIN or address** that the payment applies to and mailing it to:

Jefferson County Treasurer
Attn: Jerry DiTullio – DV/JDT
100 Jefferson County Parkway, Suite 2520
Golden, CO 80419

Any property tax payments post-marked by April 30, 2020 will be processed in accordance with this COVID Late Payment / Delinquent Interest Temporary Policy.

This policy may be modified or extended if additional action is taken by the Colorado State Legislature or the Governor of the State of Colorado.

This COVID Late Payment / Delinquent Interest Temporary Policy is effective this 21st day of March 2020.

By: 
Jerry DiTullio, Jefferson County Treasurer