

**Jefferson County Treasurer
Jerry DiTullio
COVID Late Payment / Delinquent Interest Temporary Policy
August 25, 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 Colorado State Legislature passed HB 20-1421 (the "Bill"), which allows the Board of County Commissioners upon approval of the County Treasurer to temporarily reduce or waive late property tax interest beginning June 15, 2020 until October 1, 2020. The Bill was sign by the Governor on June 14, 2020.

The purpose of this policy is to provide further detail as to how the Jefferson County Treasurer's Office will institute Colorado HB 20-1421. As requested by the County Treasurer, The Board of County Commissioners adopted CC20-231 on August 25, 2020 which supports the County Treasurer's recommendation to temporarily waive interest on property taxes until September 15, 2020.

THE POLICY:

Beginning June 15, 2020 until September 15, 2020, the Jefferson County Treasurer's Office, in accordance with Colorado HB 20-1421 and CC20-231, will accept multiple property tax payments, and will waive all interest due and payable as set forth in C.R.S. 39-10-104.5 on all property tax payments originally due and payable March 2, 2020, April 30, 2020 and/or June 15, 2020.

The online property tax payment system has been modified to avoid the pre-programmed interest payments. As a result, any taxpayer desiring to pay without interest can do so by using the online system on the Jefferson County Treasurer's web page.

Also, property taxes can be paid 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

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 and is updated this 25th day of August 2020.

By: 
Jerry DiTullio, Jefferson County Treasurer