



Weld County Treasurer Calendar

(updated 06/16/2023)

DATE	FUNCTION	STATUTE
JANUARY 1 Every 4 Years	Lien for current year taxes attaches File Oath with Clerk and Recorder	39-1-107
As soon as practical after January 1	Mail Tax Statements	39-10-103
	Tax collection for removed or dissipated personal property applicable	39-10-113 (1)
	Person Property taxes collected in advance-refund over collection, abate under collection	39-10-113(3)
	Board of County Commissioners approval of banks for county deposits	30-10-708
	Cancel noncollectable personal property and/or mobile home taxes over one year delinquent	39-10-114
	Apply prepayments collected	
	Calculate percentages of apportionment to distribute specific ownership tax	42-3-107(24)
	Calculate tax increment finance (not every county has this)	
No Later than January 10	Tax Warrant certified to Treasurer	39-5-129
Not later than January 15	Deliver to the Clerk & Recorder a copy of tax sale certificates and Treasurer's Deeds issued to the County. Post the lists for no less than 30 days.	39-11-139
	Submit 4th Quarter Gift report to Secretary of State	24-6-203
January 15	Road and Bridge apportionment to municipalities (Some Counties distribute this monthly in addition to collected SO and Property Taxes)	43-2-203(3)

DATE	FUNCTION	STATUTE
January 31	1099-Int must be furnished to recipients	
Prior to February 28	Board of County Commissioners publishes semiannual financial statement within 60 days of December 31	39-25-111(2)
Last Day of February	Deadline for first half tax payments	39-10-104.5
On or before February 28	1096 summary Report of 1099's due to IRS	
No Later than March 1	Prepare and submit Senior/Veteran Exemption file to Department of Local Affairs	38-37-104(3)
	Prepare and submit the Amount of Loss of Personal Property Revenue to Property Tax Administrator	39-3-119.5(3)
March 24	Distribute property tax collections (School Districts Only)	39-10-107(3)
No Later than April 15	Submit 1st Quarter Gift report to Secretary of State	24-6-203
	Receive Personal Property Exemption and Senior/Veteran Exemption Payments from State Treasurer and Distribute before end of month	39-3-119.5(3)
April 15	Road and Bridge apportionment to municipalities (Some Counties distribute this monthly in addition to collected SO and Property Taxes)	43-2-202(3)
April 30	Deadline for full tax payments	39-10-104.5
	File Public Trustee First Quarter report to Board of County Commissioners	38-37-104(3)
May 24	Distribute property tax collections (School Districts Only)	39-10-107(3)
June 15	Deadline for second half payments	39-10-104.5
As soon as practicable after June 15	Mail delinquent tax statements for personal property	39-10-109
After June 15 but no later than September 1	Mail delinquent statements for real estate and severed mineral rights taxes, special assessments, etc.	39-11-101
June 24	Distribute property tax collections (School Districts Only)	39-10-107(3)

DATE	FUNCTION	STATUTE
On or before July 1	Supplemental report from County Assessor for property destroyed by natural causes. Verification by Treasurer due within 30 days after receipt. Report to State Treasurer as soon as practicable.	39-1-123
During Month July	Board of County Commissioners selects newspaper in which delinquent tax list is published	39-11-105
	Endorsement letters to Certificate of Purchase holders suggested mailing 15-30 days after delinquent statements	39-11-119
	Endorse County held liens before publishing current tax lien sale list	
No Later than July 15	Submit 2nd Quarter Gift report to Secretary of State	24-6-203
July 15	Road and Bridge apportionment to municipalities (Some Counties distribute this monthly in addition to SO and collected property taxes)	43-2-202(3)
August 10	Report Personal Property taxes abated to Dept. of Revenue	39-10-114(3)
August 25	Create report of abatements, refunds, and cancellations from August 1 of the prior year - file with the Division of Property Taxation and supply a copy to the Assessor	39-10-114(3)
Prior to August 29	Board of County Commissioners to Publish semiannual financial statement within 60 days of June 30	30-25-111(2)
September 2	Unclaimed Funds - Not more than 120 days prior to Nov. 1 reporting, mail written notice to the apparent owner's last known address	38-13-110(5)
During the month of Sept.	Publication of delinquent taxes for Person Property and Mobile Homes	39-10-110
30 days prior to close of a redemption period	Notify the owners of mobile homes and any lien holders that a certificate of ownership may be issued	39-10-111.5(6)
At least 10 days prior to Tax Sale	Notify owners of real estate coterminous with delinquent severed mineral rights of imminent tax lien sale	39-11-150
On or before November 1	Transfer unclaimed funds	38-13-112

DATE	FUNCTION	STATUTE
October 2	Delinquent personal property and mobile homes are now subject to distraint, seizure and sale	39-10-111
On or before October 15	Submit 3rd Quarter Gift report to Secretary of State	24-6-203
October 15	Road and Bridge apportionment to municipalities (Some Counties distribute this monthly in addition to collected SO and Property Taxes)	43-2-202(3)
At least 10 days	Deliver delinquent tax list of real estate, mineral rights, and special assessments to publisher	39-11-106(2)
At least 4 weeks before the tax lien sale	Advertise delinquent real estate taxes & post printed notice in Treasurer's Office	39-11-102
	Deliver Affidavit of Posting of Delinquent Tax List to Clerk and Recorder	39-11-103
On or before 2nd Monday in December	Real estate tax lien sale	39-11-109
On or before the last business day of November	Year end deadline date for receipt of Certified Special Assessments	
At least 10 days before tax lien sale	Notify surface owners of delinquent severed mineral right of imminent tax lien sale.	39-11-150
Within 14 days of last publication for tax lien sale	Publisher of real estate tax lien sale advertising provides Publisher's Affidavit to Treasurer	39-11-104
	Treasurer presents list to County Commissioner's a list of all tax liens on all real property struck off to the county and all certificates of sale relating thereto	39-11-142(7)
No later than January 1	Destruction/Retention- Send Certificate of Records Disposal to State Archives (Every 2 years)	24-80-103
On or before December 15	Report from County Assessor for property destroyed by natural causes. Verification by Treasurer due within 30 calendar days after receipt. Report to State Treasurer as soon as practicable.	39-1-123

DATE	FUNCTION	STATUTE
On or before December 15	Report real estate tax lien sale certificates 30 years or older that are held by County for a resolution for the Board of Commissioners to void and the Treasurer to cancel them.	39-11-142
	Cancellation of real estate tax lien sale certificates not held by the County and 15 years old	39-11-148