

# SUBMITTED WRITTEN TESTIMONY

**Committee** House Finance  
**Meeting Date** 06/09/2020 Upon Adjournment of Energy & Environment

<b>Bill Number</b>	<b>First Name</b>	<b>Last Name</b>	<b>Position on Bill</b>	<b>Representing</b>	<b>Testifying</b>	<b>Text of Testimony</b>
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HB20-1421	Paul	Weissmann	Amend	Self	Submitted text	Hello. I'm Paul Weissmann, Treasurer of Boulder County and I'm testifying on behalf of myself.
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House Bill 1421 allows for delinquent property taxes to be waived in 3-5 counties in the state. The vast majority of the Counties are well above the 90% threshold in this bill.

This bill needs to be amended so that taxpayers in the counties that you represent, businesses and individuals who are having a hard time meeting the property tax payment deadlines because of Corona Virus, have the same benefit as the oil and gas industry in Weld County. None of the businesses or individuals in Boulder County will qualify for a delinquent interest waiver. None of the businesses and individuals in your county will qualify either.

This bill needs to be amended to add that same benefit to the whole state. This can be done by simply removing the 90% threshold or better to add a separate section that amends existing law. Something like

39-10-104.5 Payment dates – optional payment dates – failure to pay – delinquency

(10) The treasurer FOR ANY REASON DEEMED TO BE GOOD CAUSE may refrain from collecting any penalty, delinquent interest, or costs where the amount to be collected is fifty dollars or less UP TO FOUR-HUNDRED (\$400) OR FIFTY PERCENT OF THE DELINQUENT INTEREST OWED

Know that by amending this bill to allow this delinquent interest waiver for the entire state and not just a handful of Counties that the Treasurers Association will likely oppose it. That should not matter. This is a policy decision and you are the policy makers. As Skidmore v O'Rourke said in 1963, we (Treasurers) are Constitutional officers with no Constitutional authority. We are told what to do by people like you.

Please tell us we are allowed to work with individual and business taxpayers to help them be able to pay their property taxes by expanding the reach of this bill statewide.

Thank you.