

1 **BY AUTHORITY**

2 RESOLUTION NO. CR21-0756  
3 SERIES OF 2021

4 COMMITTEE OF REFERENCE:  
Finance & Governance

5 **A RESOLUTION**

6 **Approving the temporary waiver of the accrual of interest for delinquent payment  
of property taxes.**

7 **WHEREAS**, S.B. 21-279 authorizes the city council of a city and county, upon approval of  
8 the county treasurer, by resolution to temporarily reduce, waive, or suspend the accrual of interest  
9 for delinquent payment of property taxes for any specified period between June 16, 2021, and  
10 September 30, 2021;

11 **WHEREAS**, S.B. 21-279 provides that notice of intent to temporarily reduce, waive, or  
12 suspend the accrual of interest for delinquent payment of property taxes be provided to each local  
13 taxing jurisdiction that the county treasurer collects for, and if a local taxing jurisdiction is unable to  
14 meet bond payment obligations due to the temporary reduction, waiver, or suspension, the local  
15 taxing jurisdiction shall notify the city council within three business days of the receipt of the notice;

16 **WHEREAS**, the county treasurer has approved the temporary waiver of accrual of interest  
17 for delinquent payment of property taxes for the period between June 16, 2021, and September  
18 30, 2021;

19 **WHEREAS**, the city council has provided the notice of intent to temporary waive the accrual  
20 of interest for delinquent payment of property taxes for the period between June 16, 2021, and  
21 September 30, 2021 to all the local taxing jurisdictions that the county treasurer collects for and  
22 more than three business days has passed since each local taxing jurisdiction has received the  
23 notice and none of the local taxing jurisdictions have notified the city council that they would unable  
24 to meet bond payment obligations due to the temporary waiver;

25 **BE IT RESOLVED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:**

26 **Section 1.** Pursuant to S.B. 21-279, the City and County of Denver shall temporarily waive  
27 the accrual of interest for delinquent payment of property taxes for the period between July 1, 2021,  
28 and September 30, 2021;

29 **REMAINDER OF PAGE INTENTIONALLY LEFT BLANK**

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1 COMMITTEE APPROVAL DATE: July 6, 2021 by Consent  
2 MAYOR-COUNCIL DATE: July 13, 2021  
3 PASSED BY THE COUNCIL: \_\_\_\_\_  
4 \_\_\_\_\_ - PRESIDENT  
5 ATTEST: \_\_\_\_\_ - CLERK AND RECORDER,  
6 EX-OFFICIO CLERK OF THE  
7 CITY AND COUNTY OF DENVER  
8 PREPARED BY: Charles T. Solomon, Assistant City Attorney DATE: July 15, 2021  
9 Pursuant to section 13-12, D.R.M.C., this proposed resolution has been reviewed by the Office of  
10 the City Attorney. We find no irregularity as to form, and have no legal objection to the proposed  
11 resolution. The proposed resolution is not submitted to the City Council for approval pursuant to §  
12 3.2.6 of the Charter.  
13  
14 Kristin M. Bronson, Denver City Attorney  
15  
16 BY: Jonathan Griffin, Assistant City Attorney DATE: Jul 15, 2021