

2025 Calendar of Statutory Deadlines

The following is a to-do list for your district in the upcoming year. Please note that this list merely highlights some of your reporting and filing responsibilities; it is not exhaustive.

Deadlines under **the blue headings** occur on the same date each year. Deadlines under **the green headings** fall on different dates each year.

On or before January 1 of each year

File a current, accurate map of the district boundaries (or letter stating there were no changes) with:

- the Division of Local Government (DLG);
- the County Clerk and Recorder of each County in which the district is located; and
- the County Assessor of each County in which the district is located.¹

First Board meeting

At the first regular Board meeting of the new calendar year, designate the “official” posting place for 24-hour (agenda) notice of district meetings.² The posting location may be the public website of the district or the physical location(s) within the district boundaries designated by the district at the first regular Board meeting of the new calendar year. In order to comply with the posting of notice on the public website of the district or at the physical location, the notice must contain the specific agenda information, if available, and posted not less than 24 hours prior to the holding of the meeting. A district that posts notices on a website shall provide the address of the website to the Department of Local Affairs. The district must still designate one physical location within the district boundaries for posting in the event of an exigent or emergency circumstance which prevents posting or public access to the online webpage.

Conduct annual meeting

Metropolitan districts that were organized after January 1, 2000 conduct annual meeting. No official action may be taken by the Board at the annual meeting. At the annual meeting, there must be a presentation on the status of the public infrastructure project and outstanding bonds, and a review of the district’s unaudited financial statements. The district Board must provide an opportunity for members of the public to ask questions about the district.

Notice of rate or fee change for water or sanitary sewer services

Special districts fixing or increasing fees or other charges for water and sanitary sewer services must hold a public meeting to do so. Special districts must provide notice to their customers 30 days in advance of the public meeting.³

¹ Section 32-1-306, C.R.S.

² Section 24-6-402(2)(c), C.R.S.

³ Section 32-1-1001(2)(a), C.R.S.

The notice to customers must be made in one or more of the following ways:

- Mailing the notice separately to each customer; or
- Including the notice as a prominent part of a newsletter, annual report, billing insert, billing statement, letter or other informational mailing sent to each customer; or
- Posting the notice on the district's official website, if there is a link to the district's website on the official website of the DLG; or
- If the district is a member of the Special District Association of Colorado (SDA), by updating the transparency notice on SDA's website.

January 15

Pursuant to Section 32-1-809, C.R.S., an annual "transparency" notice must be provided to eligible electors between November 16 and January 15. The annual transparency notice to electors must contain certain information about the district, including, but not limited to:

- Address, telephone number, and contact for the district;
- Board member names and contact information;
- Name of Board Chair or President;
- Name of each Board member whose office will be on the ballot at the next regular special district election;
- Date of next Board election and procedures for self-nomination;
- Mill levy and total property tax revenues received during the last year; and
- Regular Board meeting and posting location information.

The notice to electors must be made in one or more of the following ways:

- Mailing the notice separately to each household where one or more eligible electors of the district reside; or
- Including the notice as a prominent part of a newsletter, annual report, billing insert, billing statement, letter, or other informational mailing sent to each customer; or
- Posting the notice on the district's official website, if there is a link to the district's website on the official website of the DLG; or
- If the district is a member of SDA, by updating the transparency notice on SDA's website; or
- For a special district with less than 1,000 eligible electors that is wholly located in a county with a population of less than 30,000, posting the notice in at least three publication places within the district and at the County Clerk and Recorder's office.

In addition, a copy of this annual "transparency" notice is also filed with:

- the DLG;
- the Board of County Commissioners;
- the County Assessor;
- the County Treasurer;
- the County Clerk and Recorder; and
- the governing body of any municipality in which the district is located.⁴

⁴ Section 32-1-809, C.R.S. and Section 32-1-104(2), C.R.S.

January 30

File with DLG a certified copy of adopted budget, including budget message and any resolutions adopting the budget, appropriating money, and fixing the rate of any mill levy.⁵

March 1 (60 days after end of fiscal year)

Annual information report to the DLG with respect to any nonrated public securities of the district which were outstanding as of the end of the fiscal year (December 31).⁶

March 31 (within 3 months of close of fiscal year)

Application for exemption from audit, if applicable, due to State Auditor. Any local government where revenues or expenditures are at least \$100,000 but not more than \$750,000 may, with the approval of the State Auditor, be exempt from the provisions of Section 29-1-603.⁷

If district has authorized but unissued general obligation debt as of the end of its fiscal year (December 31), submit copy of application for exemption from audit to Board of County Commissioners or governing body of municipality that adopted a resolution of approval of the service plan.⁸

Prior to May 1

If any new property included in district by 100% owner petition, deadline to record court order of inclusion with County Clerk and Recorder to enable district to levy tax against newly included property for the year in which the inclusion occurred.⁹

File a recorded copy of the certified court order of inclusion with the DLG and the County Clerk and Recorder.¹⁰

Record a special district public disclosure document and a map of the new boundaries of the district at the same time as recording the order of inclusion.¹¹

June 30

Auditor submits completed audit and audit report to district Board.¹²

File copy with State Auditor within 30 days after receipt.¹³

Submit audit report or application for exemption from audit to Board of County Commissioners or governing body of municipality that adopted a resolution of approval of the service plan if

⁵ Section 29-1-113(1), C.R.S.

⁶ Section 11-58-105, C.R.S.

⁷ Section 29-1-604, C.R.S.

⁸ Section 29-1-606(7), C.R.S.

⁹ Sections 39-1-110(1.5) and 32-1-105, C.R.S.

¹⁰ Section 32-1-105, C.R.S.

¹¹ Section 32-1-104.8, C.R.S.

¹² Section 29-1-606, C.R.S.

¹³ Section 29-1-606(3), C.R.S.

district has authorized but unissued general obligation debt as of the end of its fiscal year (December 31).¹⁴

Prior to July 1

If any new property included into district by taxpayer petition or Board resolution, deadline to record court order of inclusion with County Clerk and Recorder to enable district to levy tax on newly included property for year in which inclusion occurred.¹⁵

File a recorded copy of the certified court order of inclusion with the DLG and the County Clerk and Recorder.¹⁶

Record a special district public disclosure document and a map of the new boundaries of the district at the same time as recording the order of inclusion.

July 30

File audit report with State Auditor within 30 days after the report is received,¹⁷ but not later than July 30, or file request for extension of time to file audit.

Submit audit report to Board of County Commissioners or governing body of municipality that adopted a resolution of approval of the service plan if district has authorized but unissued general obligation debt as of the end of its fiscal year (December 31).¹⁸

August 25

County Assessor certifies district's valuation for assessment (preliminary).¹⁹

September 30

If the State Auditor has granted extension of time to file audit, this is the final date an audit may be filed. Failure to file the audit may result in the State Auditor authorizing the County Treasurer to prohibit the release of any monies which were generated pursuant to the taxing authority of the district until the district submits an audit report to the state auditor.

October 1

Any special district created after July 1, 2000, shall file not more than once a year a special district annual report for the preceding calendar year. Unless the requirement is waived or otherwise requested by an earlier date by the Board of County Commissioners or by the governing body of the municipality in which a special district is wholly or partially located, the annual report must be provided by October 1 of each year. The annual report must be electronically filed with the governing body that approved the service plan or, if the jurisdiction has changed due to annexation into a municipality, the current governing body with jurisdiction over the special district, the Division, and the State Auditor, and such report must be

¹⁴ Section 29-1-606(7), C.R.S.

¹⁵ Sections 39-1-110(1.5), 32-1-401(2), and 32-1-105, C.R.S.

¹⁶ Section 32-1-105, C.R.S.

¹⁷ Section 29-1-606, C.R.S.

¹⁸ Section 29-1-606(7), C.R.S.

¹⁹ Section 39-5-128(1), C.R.S.

electronically filed with the County Clerk and Recorder for public inspection, and a copy of the report must be made available by the special district on the special district’s website.

The annual report must include, as applicable for the reporting year, but shall not be limited to:

- Boundary changes made;
- Intergovernmental agreements entered into or terminated with other governmental entities;
- Access information to obtain a copy of rules and regulations adopted by the Board;
- A summary of litigation involving public improvements owned by the special district;
- The status of the construction of public improvements by the special district;
- A list of facilities or improvements constructed by the special district that were conveyed or dedicated to the county or municipality;
- The final assessed valuation of the special district as of December 31 of the reporting year;
- A copy of the current year’s budget;
- A copy of the audited financial statements or the application for exemption from audit, as applicable;
- Notice of any uncured defaults existing for more than ninety days under any debt instrument of the special district;
- Any inability of the special district to pay its obligations as they come due under any obligation which continues beyond a 90-day period; and²⁰
- Any additional information required by the district’s approved service plan.

October 15

Qualified person prepares and submits proposed budget to Board.²¹

Publish/post notice of budget and hearing.²²

November 16

Begin 60-day window to provide annual “transparency” notice to electors for 2025.²³

December 10

County Assessor certifies district’s valuation for assessment (final).²⁴

December 15

Adopt budget and appropriate moneys, if certifying a mill levy.²⁵

December 15

Certify mill levy to Board of County Commissioners.²⁶

²⁰ Section 32-1-207(3)(c), C.R.S.

²¹ Section 29-1-105, C.R.S.

²² Section 29-1-106(3), C.R.S.

²³ Section 32-1-809, C.R.S.

²⁴ Section 39-1-111(5), C.R.S.

²⁵ Section 29-1-108(2), C.R.S.

²⁶ Sections 39-5-128(1) and 32-1-1201, C.R.S.

December 15

File notice of inactive status, if applicable, with:²⁷

- Board(s) of County Commissioners or governing body of municipality that approved district service plan;
- County Treasurer;
- County Assessor;
- County Clerk and Recorder;
- District Court;
- State Auditor; and
- DLG

December 15

File notice of intent to continue in inactive status, if applicable, with:²⁸

- State Auditor and
- DLG

December 31

Adopt budget and appropriate moneys, if not levying property taxes.²⁹

December 31

Calculate (as of the end of the fiscal year) district's authorized but unissued general obligation debt. Specify amount, if any, and any current or anticipated plan to issue the debt in district's audit report.³⁰

December 31

At least annually, publish information about land development charges, if applicable, on district's official website.³¹

December 31

An annual inventory of real and personal property having an original cost that equals or exceeds an amount established by the district, unless the amount is established by the State.³²

²⁷ Section 32-1-104(3), C.R.S.

²⁸ Section 32-1-104(4), C.R.S.

²⁹ Section 29-1-108(2), C.R.S.

³⁰ Sections 29-1-605(2) and 29-1-606(7), C.R.S.

³¹ Section 29-1-803(1), C.R.S.

³² Section 29-1-506(1), C.R.S.