



## SPECIAL DISTRICT COMPLIANCE CALENDAR

Colorado Department of Local Affairs  
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### INTRODUCTION

After organization by court order and decree, Colorado Title 32, Article 1, Special Districts have certain statutorily required responsibilities. These responsibilities, among others, include adopting an annual budget, holding biennial elections for directors, and compliance with the Local Government Audit Law.

The following may be used as a checklist for these items of compliance. The calendar is for informational purposes only and is not to be construed as legal advice. It is a guideline and not guaranteed to be all-inclusive. Although the Department of Local Affairs (DOLA) attempts to keep districts informed of major changes in statutes, it is incumbent upon the local jurisdictions to stay current with changes in statute that may affect this calendar. If you have any questions please contact DOLA's Division of Local Government at (303) 864-7720.

DATE	COMPLIANCE ACTIVITY/OTHER INFORMATION
At the time of the recording organizational decree or order of inclusion for any District	<p>Every special district shall record a special district public disclosure document and a map of the boundaries of the district with the county clerk and recorder of each county in which the district is located that provides the following information:</p> <ol style="list-style-type: none"> <li>1. The name of the district;</li> <li>2. The powers of the district as authorized by section 32-1-1004 and the district's service plan or, as appropriate, the district's statement of purpose as described in section 32-1-208, current as of the time of the filing;</li> <li>3. A statement indicating that the district's service plan or, as appropriate, the district's statement of purpose as described in section 32-1-208, which can be amended from time to time, includes a description of the district's powers and authority, and that a copy of the service plan or statement of purpose is available from the division; and</li> <li>4. The following statement:            [Name of the district] is authorized by title 32 of the Colorado Revised Statutes to use a number of methods to raise revenues for capital needs and general operations costs. These methods, subject to the limitations imposed by section 20 of article X of the Colorado constitution, include issuing debt, levying taxes, and imposing fees and charges. Information concerning directors, management, meetings, elections, and current taxes are provided annually in the Notice to Electors described in section 32-1-809 (1), Colorado Revised Statutes, which can be found at the district office, on the district's web site, on file at the division of local government in the state department of local affairs, or on file at the office of the clerk and recorder of each county in which the special district is located.</li> </ol> <p style="text-align: right;"><b>C.R.S. § 32-1-104.8</b></p>
24-Hour Notice Before Any Meeting	<p>Notice of the time and place for all regular or special meetings must be posted in a designated public place within the boundaries of the special district no less than twenty-four hours prior to holding the meeting. Alternatively, notice may be provided on a public website of the special district twenty-four hours prior to the meeting.* The public place or places for posting such notice shall be designated annually at the first regular meeting of each calendar year. The posting shall include specific agenda information where possible.</p> <p>*Special districts choosing to post notices online must provide a website address to the Division here: <a href="https://www.colorado.gov/pacific/dola/division-local-government">https://www.colorado.gov/pacific/dola/division-local-government</a></p> <p style="text-align: right;"><b>C.R.S. § 32-1-903(2), 24-6-402(2)</b></p>
30-Day notice prior to fixing/increasing water or sewer rates	<p>The governing body of any special district furnishing domestic water or sanitary sewer services directly to residents and property owners within or outside the district may fix or increase fees, rates, tolls, penalties, or charges for domestic water or sanitary sewer services only after consideration of the action at a public meeting held at least thirty days after providing notice stating that the action is being considered and stating the date, time, and place of the meeting at which the action is being considered. Notice must be provided to the customers receiving the domestic water or sanitary sewer services of the district in one or more of the following ways:</p> <ol style="list-style-type: none"> <li>1. Mailing the notice separately to each customer of the service on the billing rolls of the district;</li> <li>2. Including the notice as a prominent part of a newsletter, annual report, billing insert, billing statement, letter, or other notice of action, or other informational mailing sent by the special district to the customers of the district;</li> <li>3. Posting the information on the official web site of the special district if there is a link to the district's website on the official website of the division; or</li> <li>4. For any district that is a member of a statewide association of special districts formed pursuant to section 29-1-401, C.R.S., by mailing or electronically transmitting the notice to the statewide association of special districts, which association shall post the notice on a publicly accessible section of the association's website.</li> </ol> <p style="text-align: right;"><b>C.R.S. § 32-1-1001(2)</b></p>
Within 30 days of election date	<p>The certified results of any special district election are filed with the Division of Local Government within thirty (30) days after the election. If an election is canceled, the notice of cancellation is filed with the Division.</p> <p style="text-align: right;"><b>C.R.S. § 1-11-103(3), 1-13.5-1305, 1-13.5-513</b></p>
January 1: Budget Year Begins	<p>Start of local government fiscal budget year; recommend beginning to plan for the budget of the next year. See C.R.S. § 29-1-101 et seq. regarding the information required in a budget. Contact the Division of Local Government for assistance or visit: <a href="http://dola.colorado.gov/budgets">dola.colorado.gov/budgets</a></p>
January 1, 2023 (for most existing metro districts) website info posted	<p>Within one year of the date an order and decree has been issued by a district court for a newly organized metropolitan district, or by January 1, 2023, for any metropolitan district that has received an order and decree from the district court in connection with its organization after January 1, 2000, but before January 1, 2022, the metropolitan district shall establish, maintain, and, unless otherwise specified, annually update an official website in a form that is readily accessible to the public that contains the following information: director name, term and contact info; current fiscal year budget; prior year's audited financial statements, annual report of the metropolitan district; by January 30th the date, time &amp; location of scheduled regular meetings of the district; Call for Nominations if applicable that year by 75 days prior to the regular election date; election certificate within 30 days of election; a current map; any other information deemed appropriate by the district.</p> <p style="text-align: right;"><b>C.R.S. § 32-1-104.5(3)</b></p>

DATE	COMPLIANCE ACTIVITY/OTHER INFORMATION
Update Map	Deadline to file a current, accurate map of district boundaries prepared according to the Division of Local Government standards with the county assessor and the Division. Contact the Division of Local Government for assistance or visit: <a href="http://www.colorado.gov/pacific/dola/special-district-administration">www.colorado.gov/pacific/dola/special-district-administration</a>
January 15: Notice to Electors	<p>Deadline for Notice to Electors (Transparency Notice), and no more than 60 days preceding.</p> <p>(1) Each district must include:</p> <p>a. The principle business address and telephone number of the District;</p> <p>b. Name and business telephone number of the manager or primary contact person;</p> <p>c. The names of and contact information for the members of the board, the name of the board chair, and the name of each member whose office will be on the ballot at the next regular special district election;</p> <p>d. The times and places designated for regularly scheduled meetings of the board during the year and the place where notice of board meetings is posted pursuant to 24-6-402(2)(c), C.R.S.;</p> <p>e. The current mill levy and the total ad valorem tax revenue received by the district during the last year;</p> <p>f. The date of the next regular special district election at which members of the board will be elected;</p> <p>g. Information on the procedure and time for an eligible elector of the special district to submit a self-nomination form for election to the board pursuant to section 1-13.5-303; and</p> <p>i. The address of any web site on which the special district's election results will be posted.</p> <p>j. Information on the procedure for an eligible elector to apply for a permanent absentee voter status as described in section 1-13.5-1003, C.R.S., with the special district..</p> <p>(2) The notice required by subsection (1) of this section shall be made in one or more of the following ways:</p> <p>a. Mailing the notice separately to each household where one or more eligible electors of the special district resides;</p> <p>b. Including the notice to each household as part of a newsletter, annual report, billing insert, billing statement, letter, voter information card or other notice of election, or other information mailing sent by the special district to the eligible electors of the special district;</p> <p>c. Posting the information on the District's official website, if there is a link to the district's web site on the official web site of the Division;</p> <p>d. For any district that is a member of a statewide association of special districts formed pursuant to 29-1-401, C.R.S. (such as the SDA), mailing or electronically transmitting the notice to the association, which shall post the notice on the association's website.</p> <p>e. Districts with less than 1,000 eligible electors that are wholly located in a county with a population of less than 30,000, posting the notice in at least 3 public places within the limits of the special district, in addition to the county clerk and recorder will suffice. Such notice shall be posted until the Tuesday succeeding the first Monday of the following May.</p> <p>(3) (Each) special district shall make a copy of the notice required by subsection (1) of this section available for public inspection at the principal business office of the special district.</p> <p>(4) Special districts with overlapping boundaries may combine the notices mailed pursuant to subsection 2(a), so long as the information regarding each district is separately displayed and identified.</p> <p>*Each District shall file the notice with the board of county commissioners, the county assessor, the county treasurer, and the county clerk and recorder of each county in which the special district is located, the governing body of any municipality in which the special district is located, and the division of local government.</p> <p style="text-align: right;">C.R.S. §32-1-809, 32-1-104(2)</p> <p>*Contact Update was consolidated with Notice to Electors in the 2015 Legislative Session.</p>
January 31 Budget Due	<p>A certified copy of the adopted budget, which includes the budget message, for the current fiscal year (the special district fiscal year is the calendar year) must be filed with the Division no later than this date. For more information and sample forms see the Budget Information and Resources webpage here: <a href="http://dola.colorado.gov/budgets">dola.colorado.gov/budgets</a></p> <p><b>Penalty: The Division may authorize the County Treasurer to withhold distribution of tax revenues to the district if the budget is not filed.</b></p> <p style="text-align: right;">C.R.S. § 29-1-113(1)</p>
February Special Election	<p>Special election date for non-TABOR questions may occur on the first Tuesday after the first Monday.</p> <p style="text-align: right;">C.R.S. § 32-1-103(21)</p>
March 1	<p>If a special district has securities outstanding which are non-rated and which were issued to the public, for an amount of not less than \$1 million, and for a term of more than one year payable beyond the next year, then that district <b>must</b> file an annual report on form DLG 30 with the Division. This report must be filed within sixty days following the end of the fiscal year.</p> <p style="text-align: right;">C.R.S. § 11-58-105</p>
March 31	<p>Deadline for qualifying entities to request exemption from audit from the State Auditor using Application for Exemption From Audit. For information contact Local Government Audits, Office of State Auditor, at (303) 869-3000 or <a href="mailto:osa.lg@state.co.us">osa.lg@state.co.us</a>. The ceiling amount for a local government to qualify for exemption from audit is \$750,000.</p> <p style="text-align: right;">C.R.S. § 29-1-604(3)</p>
May Regular Election	<p>Regular Election (election for members of board of directors) <b>must</b> be held in odd-numbered years; TABOR ballot issues may be posed at a regular odd-year election. Special Elections that do not involve TABOR ballot issues may be held in even-numbered years.</p> <p><b>**Effective July 1, 2022: Regular Election are held in odd-numbered years.**</b></p> <p>2023      May 2</p> <p>2025      May 6</p> <p>2027      May 4</p> <p>2029      May 2</p> <p style="text-align: right;">C.R.S. § 32-1-103(17),(21)</p>

DATE	COMPLIANCE ACTIVITY/OTHER INFORMATION
June	The Certification of Election Results is due to the Division within thirty (30) days of the election.
Oaths & election results filed with DOLA-DLG	Signed oath of office and bond (public officials' performance bond/usually an insurance rider) must be filed with the district court clerk within thirty (30) days of the May election and a copy of each oath and bond must be filed with the Division. Directors' bond must be not less than \$1,000; the treasurer's bond must be not less than \$5,000. Filing of the oaths with the clerk & recorder of each county the district lies within must precede commencement of public office.
2023	June 1
2025	June 5
2027	June 3
2029	June 1
C.R.S. § 1-11-103(3); 1-13.5-13.5; 32-1-901; 32-1-902(2); 24-12-101(3)	
June 30	Statutory deadline for local government auditor to submit audit report to special district governing board. C.R.S. § 29-1-606(1)(a)
July 30	Deadline for submitting annual audit report to State Auditor. District audit must be forwarded to State Auditor's Office within thirty (30) days of receipt from auditor.
PENALTY: If an audit is not filed, the county treasurer may be ordered to withhold district tax revenues. C.R.S. § 29-1-606(3) and (5)(a) and (b)	
August 25	Deadline for assessors to certify to all taxing entities and the Division the total assessed valuation and real property values of all taxable property and the amounts for the various factors used to compute the statutory property tax revenue limit and the constitutional property tax revenue limit. C.R.S. § 39-5-128
September 30	If State Auditor has granted extension (received prior to July 31 filing deadline), this is the final date an audit may be filed.
PENALTY: If an audit is not filed (when an exemption has not been granted) the county treasurer may be ordered to withhold district tax revenues. C.R.S. § 29-1-606(4) and (5)(a) and (b)	
October 1  2023	Commencing 2023 for the 2022 calendar year, any special district created after July 1, 2000, shall file...a special district annual report for the preceding calendar year. Unless the requirement is waived by the BOCC or governing body of the municipality in which a municipality in which the district is wholly or partially located. C.R.S. § 32-1-207 (3)
October Special Election	Special election date for non-TABOR questions may occur on the first Tuesday after the first Monday C.R.S. § 32-1-103(21)
October 15	Statutory deadline for budget officer to submit the proposed budget to board of directors. C.R.S. § 29-1-105  "Notice of Budget" to be published upon board's receipt of proposed budget.  Notice of budget must state that the budget is available for inspection by the public at a designated office, give the date and time of the budget hearing, and state that any interested elector may file objections any time prior to its adoption. For districts with a total annual budget of less than \$50,000, posting of the Notice in three public places is permitted in lieu of publication.  C.R.S. § 29-1-106  See C.R.S. § 29-1-103, for budget content and format requirements. Contact the Division of Local Government for further information and assistance in order to be in compliance with the budget law.
November	TABOR and non-TABOR ballot questions may be referred to the voters. The first Tuesday after the first Monday of even numbered years in November, or the first Tuesday in odd-numbered years.
2023	November 7
2024	November 5
2025	November 4
2026	November 3
C.R.S. § 32-1-103(21)	
December 10	Assessors must recertify property value, one time only, no later than December 10, to the district. C.R.S. § 39-1-111(5)
December 15	Deadline for certification of mill levies to the board of county commissioners. It is strongly recommended that districts use Division form DLG 70 for "Certification of Levies for Non-School Governments." C.R.S. § 39-5-128(1)  Note: Districts levying a property tax must adopt their budgets before certifying levies to the county. C.R.S. § 29-1-108(2)  PENALTY: If the budget is not adopted by certification deadline, 90% of the amounts appropriated for operating and maintenance expenses in the current fiscal year shall be deemed re-appropriated. C.R.S. § 29-1-108(3)
December 22	Deadline for county commissioners to levy against the assessed valuation of all taxable property the necessary taxes for all legal purposes of local governments. C.R.S. § 39-1-111(1)
December 31	Districts not levying property tax must adopt budget by this date. C.R.S. § 29-1-108  By this date board shall enact "Resolution to Appropriate Funds" for ensuing fiscal year. C.R.S. § 29-1-108(4)  PENALTY: Until a budget is adopted, a district is restricted to 90% of its current year's appropriation for operation and maintenance expenses if board fails to enact a resolution to make appropriations by this date. C.R.S. § 29-1-108(4)

DATE	COMPLIANCE ACTIVITY/OTHER INFORMATION
Within 45 Days After an Election: GO Debt reporting	The results of special district ballot issue elections to incur general obligation indebtedness shall be certified by the special district by certified mail to the board of county commissioners of each county in which the special district is located or to the governing body of a municipality that has adopted a resolution of approval of the special district pursuant to section 32-1-204.5 or 32-1-204.7. The special district shall file a copy of any certification with the Division of Securities, 1560 Broadway, Suite 900, Denver, CO, 80202, P: 303-894-2320.  C.R.S. § 32-1-1101.5(1)
No Date - Upon Order or Decree	The organization, dissolution or boundary change (due to inclusion, exclusion or consolidation) of a district is effective only when the court order or decree, together with a description of the area, is recorded by the county clerk & recorder of the county where the action took place. The clerk & recorder shall notify the county assessor and a certified copy of the recorded notice shall also be filed with the Division of Local Government by the clerk & recorder.  C.R.S. § 32-1-105
No Date - Upon Occurrence	The board of directors of a district must notify the board of county commissioners or governing body of the municipality of any alteration of the proposed debt issuance schedule in the service plan.  C.R.S. § 32-1-202(2)(b)
Upon Debt Authorization Election	If the issuance of general obligation bonds is approved at an election, the board shall be authorized to issue such bonds for a period not to exceed the later of five years following the date of the election or, for a period not to exceed twenty years following the date of the election if the issuance of such bonds is in material compliance with the financial plan set forth in the service plan, as that plan may be amended from time to time, or in material compliance with the statement of purposes of the special district. After the specific period has expired, the board shall not be authorized to issue bonds which were authorized but not issued after the initial election unless the issuance is approved at a subsequent election.  C.R.S. § 32-1-1101(2)
No Date - Upon Request	Any district created on or after July 1, 1991, shall annually file for five years after its organization this annual report with the board of county commissioners or the municipal governing body that adopted a resolution of approval of the service plan. It shall file such annual report for succeeding annual periods if requested by the county or municipal governing body. This annual report is also filed with the Division of Local Government and the State Auditor. The State Auditor shall review the annual report and report any apparent decrease in the financial ability of the district to discharge its existing or proposed indebtedness in accordance with the service plan to the Division which shall confer with the district and the county or municipal governing body.  C.R.S. § 32-1-207(3)(d)
No Date - Upon Request	If a special district fails either to file a special district annual report pursuant to section 32-1-207 (3)(c) or to provide any information required to be submitted pursuant to section 32-1-104 (2) within nine months of the date of the request for such information, the board of county commissioners of any county or the governing body of any municipality in which the special district is located, after notice to the affected special district, may notify any county treasurer holding moneys of the special district and authorize the county treasurer to prohibit release of any such moneys until the special district complies with such requirements.  C.R.S. § 32-1-209
No Date - Upon Request	In every fifth calendar year after the year in which a special district's voters approved incurrence of general obligation indebtedness, the board of county commissioners or municipal governing body may require the district to file an application for a quinquennial (five-year) finding of reasonable diligence. The application shall set forth the district's authorized and unissued general obligation (G.O.) debt, current or anticipated plan to issue such debt, a copy of the district's audit or audit exemption application, and any information the county or municipal governing body requires relevant to making the following determinations:  1. The implementation of the service plan or the financial plan will result in the timely and reasonable discharge of the district's general obligation debt. Upon such a finding, the county or municipal governing body shall grant a continuation of the authority for the board to issue any remaining authorized G.O. debt.  2. The implementation of the service plan or the financial plan will not result in the timely and reasonable discharge of the district's G.O. debt and that such implementation will place property owners at risk for excessive tax burdens to support the debt service. Upon such a finding, the county or municipal governing body shall deny a continuation of the authority of the board to issue any remaining authorized G.O. debt.  3. The implementation of the service plan or the financial plan will not result in the timely and reasonable discharge of the district's G.O. debt. Upon such finding, the county or municipal governing body shall require the district to submit amendments or modifications to such plans as a precondition to a finding of reasonable diligence.  C.R.S. § 32-1-1101.5 (1.5)
<b>NOTE: If a district:</b>	
<ul style="list-style-type: none"> <li>• Has Failed to hold or properly cancel a regular special district election,</li> </ul>	
<ul style="list-style-type: none"> <li>• Has Failed to adopt a budget for two consecutive years,</li> </ul>	
<ul style="list-style-type: none"> <li>• Has Failed to submit to an audit (or be granted exemption from audit) for two consecutive years; or</li> </ul>	
<ul style="list-style-type: none"> <li>• Has not provided or attempted to provide any of the service(s) or facilities for which the district was organized for two consecutive years; <u>and</u></li> </ul>	
<ul style="list-style-type: none"> <li>• Has no outstanding financial obligations,</li> </ul>	
then, the Division of Local Government may initiate statutory procedures to administratively dissolve the district.	
At the very least, districts with compliance issues are unlikely to receive any DLG-administered grants and is unlikely to secure debt.	
C.R.S. § 32-1-710	