**COVID 19 Questions from Counties**

**Taxes:**

1. Q: Payment of property taxes – is a change in statute needed to delay property tax payments?

(*Current deadlines are:* If paying in halves – 2 payments – 1st half is due the first day of February and the 2nd half due June 15th. If paying in whole – 1 payment – it is due on April 30th. Most counties can process these online, by mail or if needed in person.)

*Action/Response:* CCI will keep a record of this. It is not deemed ‘urgent’ at this time. (3/16/20)

1. Q: Does the Colorado Department of Revenue have the flexibility to waive penalties for retailers who do not remit their sales taxes on a timely basis?

Action/Response: CDOR reports that they have not made any determination on deadline waivers.  Sales tax is a bit different since it is a trust fund tax, and not a business's money.  CDOR wants them to remit what they collected to avoid using money that is not theirs for something else - it opens up significant issues in the long run.  As of now, CDOR is not entertaining an extension at this point.

**Closures:**

1. Q; What basis should a county use to close restaurants?

Action/Response: There is no clear guidance as of now (3/16/2020, 4:00pm). Counties that have made this decision have done so because they have positive cases.

**Eviction/Utilities:**

1. Q: Is there any guidance on evictions or utility shut offs?

Action/Response: Announced on 3/16, the City and County of Denver will cease evictions and Xcel Energy and Denver Water will not shut services. <https://www.dailycamera.com/2020/03/16/xcel-energy-coronavirus-bills-colorado/> Here is some information from CO Housing Connect about the eviction process: <http://www.coloradohousingconnects.org/eviction.html> And, here is information regarding the means of preventing utility disconnections - <https://liheapch.acf.hhs.gov/Disconnect/disconnect.htm#co>

**District Court Status:**

1. Q: Does the Judicial Branch have any updates on district court activities?

Action/Response: The Judicial Branch reported that no closures have been announced as of now (3/16, 4:00pm). Counties should check [www.courts.state.co.us](http://www.courts.state.co.us) for the latest.

**Impact to Businesses:**

1. Q: What steps are being taken to help small businesses effected by mandatory closures orders or slow downs due to COVID-19?

Action/Response: No news yet. (3/17)

1. Q: What should be considered an essential service?

Action/Response: Here is one definition of **‘**Essential Services’ retailers. It includes: Supermarkets and grocery stores, Big box stores, Pharmacies, Discount stores, mini-markets, wholesale clubs, and non-specialized food stores, Hardware stores, Gas stations, Laundromats and dry cleaners, Pet stores.

Also deemed essential are commercial establishments that sell any of the following: frozen products; non-specialized stores of computers, telecommunications equipment, audio and video consumer electronics, household appliances; IT and telecommunication equipment; hardware, paint, flat glass; electrical, plumbing and heating material; automotive fuel; domestic fuel; sanitary equipment; personal hygiene products medication not requiring medical prescription; medical and orthopedic equipment; optics and photography equipment;  soaps and detergents.

Also include: Banks, Daycare centers, Distribution Centers, Trucking industry & drivers, Post Offices, Veterinary clinics for domestic pets