



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

HB 25-1324: CLARIFY PROPERTY TAX OBJECTION & PROTEST DEADLINES

Prime Sponsors:

Rep. Espenosa; Luck
Sen. Ball; Catlin

Fiscal Analyst:

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Bill Outcome: Signed into Law

Drafting number: LLS 25-0312

Version: Final Fiscal Note

Date: June 30, 2025

Fiscal note status: This fiscal note reflects the enacted bill, which was recommended by the Statutory Revision Committee.

Summary Information

Overview. The bill aligns state law related to property tax protest and appeals procedures to align with recently passed legislation. It also makes non-substantive updates to relevant sections of law.

No fiscal impact. The bill does not impact state or local government revenue or expenditures.

Appropriations. No appropriation is required.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

[House Bill 22-1416](#) changed the deadline for a property owner to file an assessment appeal from June 1 to June 8. The bill moves the deadline for an assessor to hold all hearings for objections and protests from June 1 to June 8 to align with the deadlines established in HB 22-1416.

[Senate Bill 23-304](#) required counties with populations over 300,000 to use the property tax alternate protest and appeal procedures in any reassessment year for real property that is valued every other year. The bill clarifies that the deadlines for the alternate procedures apply to all counties using them, regardless of whether the county chose to or is required to use the alternate procedures.

The bill also updates statutory references and language to align with current drafting practices.

Assessment of No Fiscal Impact

The bill makes non-substantive changes to state law to align with recently passed legislation and resolves a conflict in the deadlines for property tax assessment appeals and hearings. It does not change state or local government revenue or expenditures. As a result, the bill is assessed as having no fiscal impact.

Effective Date

This bill was signed into law by the Governor and took effect on June 4, 2025.

State and Local Government Contacts

Property Tax Division - Local Affairs