

**First Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO**

REVISED

*This Version Includes All Amendments Adopted
on Second Reading in the Second House*

LLS NO. 25-0312.01 Rebecca Bayetti x4348

HOUSE BILL 25-1324

HOUSE SPONSORSHIP

Espenosa and Luck, Bird, Carter, Clifford, Keltie, Lieder

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House Committees

Transportation, Housing & Local Government

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A BILL FOR AN ACT

101 **CONCERNING CLARIFICATION OF THE DEADLINES THAT ARE**
102 **APPLICABLE TO OBJECTIONS AND PROTESTS CONCERNING**
103 **VALUATIONS OF TAXABLE PROPERTY.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov/>.)

Statutory Revision Committee. The bill clarifies the deadlines that are applicable to all counties using alternate protest and appeal procedures to determine objections and protests concerning valuations of taxable property (alternate procedures). Under existing law, counties are able to elect to use alternate procedures (elective counties). By enacting

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
*Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.*

SENATE
2nd Reading Unamended
May 1, 2025

HOUSE
3rd Reading Unamended
April 25, 2025

HOUSE
2nd Reading Unamended
April 23, 2025

Senate Bill 23-304, the general assembly also required counties with populations over 300,000 to use alternate procedures in any general reassessment year for real property that is valued biennially (mandatory counties). The main difference between using a standard protest and appeal procedure and an alternate procedure is the associated deadlines for county assessors and taxpayers: The standard deadlines are earlier whereas the alternate deadlines are later. Senate Bill 23-304 did not update the statutes that establish the associated deadlines to reflect that the alternate deadlines apply to mandatory counties that are required use alternate procedures under certain circumstances. The bill modifies the language used in each applicable deadline statute to clarify that the later deadlines for alternate procedures apply to all counties using alternate procedures, whether mandatory counties or elective counties.

In addition, the bill updates the deadline for an assessor to conclude all hearings for objections and protests concerning valuations of taxable real property from June 1 to June 8 to align with analogous changes made by enacting House Bill 22-1416.

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

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, 39-5-122, **amend** (2), (2.5), and (4) as follows:

39-5-122. Taxpayer's remedies to correct errors. (2) If any person is of the opinion that ~~his or her~~ THE PERSON'S property has been valued too high, has been twice valued, or is exempt by law from taxation or that property has been erroneously assessed to such person, ~~he or she~~ THE PERSON may appear before the assessor and object, complete the form mailed with ~~his or her~~ THE PERSON'S notice of valuation pursuant to section 39-5-121 (1) or (1.5), or file a written letter of objection and protest by mail with the assessor's office before the last day specified in the notice, stating in general terms the reason for the objection and protest. Reasons for the objection and protest may include, but shall not be limited to, the installation and operation of surface equipment relating

1 to oil and gas wells on agricultural land. Any change or adjustment of any
2 ratio of valuation for assessment shall not constitute grounds for an
3 objection. If the form initiating an appeal or the written letter of objection
4 and protest is filed by mail, it shall be presumed that it was received as of
5 the day it was postmarked. If the form initiating an appeal or the written
6 letter of objection and protest is hand-delivered, the date it was received
7 by the assessor shall be stamped on the form or letter. As stated in the
8 public notice given by the assessor pursuant to subsection (1) of this
9 section, the taxpayer's notification to the assessor of ~~his or her~~ THE
10 TAXPAYER'S objection and protest to the adjustment in valuation must be
11 delivered, postmarked, or given in person by June 8 in the case of real
12 property. In the case of personal property, the notice must be postmarked
13 or physically delivered by June 30. All such forms and letters received
14 from protesters shall be presumed to be on time unless the assessor can
15 present evidence to show otherwise. The county shall not prescribe the
16 written form of objection and protest to be used. The protester shall have
17 the opportunity on the days specified in the public notice to present ~~his or~~
18 ~~her~~ THE PROTESTER'S objection in writing or protest in person and be
19 heard, whether or not there has been a change in valuation of such
20 property from the previous year and whether or not any change is the
21 result of a determination by the assessor for the current year or by the
22 state board of equalization for the previous year. If the assessor finds any
23 valuation to be erroneous or otherwise improper, the assessor shall correct
24 the error. If the assessor declines to change any valuation that the assessor
25 has determined, the assessor shall ~~state his or her~~ PROVIDE reasons in
26 writing on the form described in section 39-8-106, shall insert the
27 information otherwise required by the form, and shall mail two copies of

1 the completed form to the person presenting the objection and protest so
2 denied on or before the last regular working day of the assessor in June
3 in the case of real property and on or before July 10 in the case of
4 personal property; except that, if a county ~~has made an election~~ USES AN
5 ALTERNATE PROTEST AND APPEAL PROCEDURE pursuant to section
6 39-5-122.7, ~~(1)~~, the assessor shall mail the copies on or before August 15
7 in the case of both real and personal property.

8 (2.5) If the property that is the subject of an objection and protest
9 is rent-producing commercial real property located in a county that ~~has~~
10 ~~made an election~~ USES AN ALTERNATE PROTEST AND APPEAL PROCEDURE
11 pursuant to section 39-5-122.7, ~~(1)~~, then, on or before July 15, the
12 taxpayer shall provide to the assessor the information described in section
13 39-8-107 (5)(a)(I).

14 (4) The assessor shall continue ~~his~~ THE ASSESSOR'S hearings from
15 day to day until all objections and protests have been heard, but all such
16 hearings ~~shall~~ MUST be concluded by ~~June 1~~ JUNE 8 in the case of real
17 property and July 5 in the case of personal property.

18 **SECTION 2.** In Colorado Revised Statutes, 39-5-123, **amend**
19 (1)(a) as follows:

20 **39-5-123. Abstract of assessment or amended abstract of**
21 **assessment.** (1) (a) Upon conclusion of hearings by the county board of
22 equalization, as provided in article 8 of this ~~title~~ TITLE 39, the assessor
23 shall complete the assessment roll of all taxable property within the
24 assessor's county, and, no later than August 25 in each year or no later
25 than November 21 in each year in any county that ~~has made an election~~
26 USES AN ALTERNATE PROTEST AND APPEAL PROCEDURE pursuant to
27 section 39-5-122.7, the assessor shall prepare therefrom three copies of

1 the abstract of assessment and in person, and not by deputy, shall
2 subscribe ~~his or her~~ THE ASSESSOR'S name, under oath, to the following
3 statement, which shall be a part of such abstract:

4 I,, the assessor of county,
5 Colorado, do solemnly swear that in the assessment roll of
6 such county I have listed and valued all taxable property
7 located therein and that such property has been assessed for
8 the current year in the manner prescribed by law and that
9 the foregoing abstract of assessment is a true and correct
10 compilation of each schedule.

11

12 **SECTION 3.** In Colorado Revised Statutes, 39-8-104, **amend**
13 (2)(a) as follows:

14 **39-8-104. Notice of meeting.** (2) (a) Prior to a date established
15 by the county board of equalization, but no later than September 1, the
16 county clerk and recorder in a county that ~~has made an election~~ USES AN
17 ALTERNATE PROTEST AND APPEAL PROCEDURE pursuant to section
18 39-5-122.7 ~~(1)~~ shall give notice in at least one issue of a newspaper
19 published in ~~his or her~~ THE county that beginning such date the county
20 board of equalization will sit in the county's regular public meeting
21 location or other appropriate public meeting place to review the
22 assessment roll of all taxable property located in the county, as prepared
23 by the assessor, and to hear appeals from determinations of the assessor.

24 **SECTION 4.** In Colorado Revised Statutes, 39-8-105, **amend** (1)
25 as follows:

26 **39-8-105. Reports of assessor.** (1) At a meeting of the county
27 board of equalization on or before each September 15 in a county that ~~has~~

1 ~~made an election~~ USES AN ALTERNATE PROTEST AND APPEAL PROCEDURE
2 pursuant to section 39-5-122.7, (~~+~~), or on or before each July 15 in all
3 other counties, the assessor shall report the valuation for assessment of all
4 taxable real property in the county. The assessor shall submit a list of all
5 persons who have appeared before ~~him or her~~ THE ASSESSOR to present
6 objections or protests concerning real property and the action taken in
7 each case.

8 **SECTION 5.** In Colorado Revised Statutes, 39-8-106, **amend**
9 (1)(a) as follows:

10 **39-8-106. Petitions for appeal.** (1) The county board of
11 equalization shall receive and hear petitions from any person whose
12 objections or protests have been refused or denied by the assessor. A
13 petition must be in a form approved by the property tax administrator
14 pursuant to section 39-2-109 (1)(d), the contents of which must include
15 the following:

16 (a) A statement informing the person of ~~his or her~~ THE PERSON'S
17 right to appeal, the time and place at which the county board of
18 equalization will hear appeals from determinations of the assessor, and
19 that, by mailing or delivering one copy of the form to the county board of
20 equalization that is received or postmarked on or before July 15 of that
21 year for real property and July 20 of that year for personal property or, if
22 a county ~~has made an election~~ USES AN ALTERNATE PROTEST AND APPEAL
23 PROCEDURE pursuant to section 39-5-122.7, (~~+~~), on or before September
24 15 of that year for both real and personal property, the person will be
25 deemed to have filed ~~his or her~~ A petition for hearing with the county
26 board of equalization. The date the form is received by the county board
27 of equalization shall be stamped on the form. All forms shall be presumed

1 to be on time unless the county board of equalization can present
2 evidence to show otherwise.

3 **SECTION 6.** In Colorado Revised Statutes, 39-8-107, **amend**
4 (2)(a) as follows:

5 **39-8-107. Hearings on appeal.** (2) (a) The county board of
6 equalization shall continue its hearings from time to time until all
7 petitions have been heard, but all such hearings shall be concluded and
8 decisions rendered thereon by the close of business on August 5 of that
9 year; except that, in a county that ~~has made an election~~ USES AN
10 ALTERNATE PROTEST AND APPEAL PROCEDURE pursuant to section
11 39-5-122.7, ~~(1)~~, all such hearings shall be concluded and decisions
12 rendered thereon by the close of business on November 1 of that year.
13 Except as authorized in ~~paragraph (b) of this subsection (2)~~ SUBSECTION
14 (2)(b) OF THIS SECTION, any decision shall be mailed to the petitioner
15 within five business days of the date on which such decision is rendered.

16 **SECTION 7. Safety clause.** The general assembly finds,
17 determines, and declares that this act is necessary for the immediate
18 preservation of the public peace, health, or safety or for appropriations for
19 the support and maintenance of the departments of the state and state
20 institutions.