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HOUSE BILL 25-1324

BY REPRESENTATIVE(S) Espenoza and Luck, Bird, Carter, Clifford,
Keltie, Lieder;
also SENATOR(S) Ball and Catlin.

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

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

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

objection and protest may include, but shall not be limited to, the installation and operation of surface equipment relating to oil and gas wells on agricultural land. Any change or adjustment of any ratio of valuation for assessment shall not constitute grounds for an objection. If the form initiating an appeal or the written letter of objection and protest is filed by mail, it shall be presumed that it was received as of the day it was postmarked. If the form initiating an appeal or the written letter of objection and protest is hand-delivered, the date it was received by the assessor shall be stamped on the form or letter. As stated in the public notice given by the assessor pursuant to subsection (1) of this section, the taxpayer's notification to the assessor of ~~his or her~~ THE TAXPAYER'S objection and protest to the adjustment in valuation must be delivered, postmarked, or given in person by June 8 in the case of real property. In the case of personal property, the notice must be postmarked or physically delivered by June 30. All such forms and letters received from protesters shall be presumed to be on time unless the assessor can present evidence to show otherwise. The county shall not prescribe the written form of objection and protest to be used. The protester shall have the opportunity on the days specified in the public notice to present ~~his or her~~ THE PROTESTER'S objection in writing or protest in person and be heard, whether or not there has been a change in valuation of such property from the previous year and whether or not any change is the result of a determination by the assessor for the current year or by the state board of equalization for the previous year. If the assessor finds any valuation to be erroneous or otherwise improper, the assessor shall correct the error. If the assessor declines to change any valuation that the assessor has determined, the assessor shall ~~state his or her~~ PROVIDE reasons in writing on the form described in section 39-8-106, shall insert the information otherwise required by the form, and shall mail two copies of the completed form to the person presenting the objection and protest so denied on or before the last regular working day of the assessor in June in the case of real property and on or before July 10 in the case of personal property; except that, if a county ~~has made an election~~ USES AN ALTERNATE PROTEST AND APPEAL PROCEDURE pursuant to section 39-5-122.7, ~~(1)~~; the assessor shall mail the copies on or before August 15 in the case of both real and personal property.

(2.5) If the property that is the subject of an objection and protest is rent-producing commercial real property located in a county that ~~has made an election~~ USES AN ALTERNATE PROTEST AND APPEAL PROCEDURE pursuant to section 39-5-122.7, ~~(1)~~; then, on or before July 15, the taxpayer shall

provide to the assessor the information described in section 39-8-107 (5)(a)(I).

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

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

39-5-123. Abstract of assessment or amended abstract of assessment. (1) (a) Upon conclusion of hearings by the county board of equalization, as provided in article 8 of this ~~title~~ TITLE 39, the assessor shall complete the assessment roll of all taxable property within the assessor's county, and, no later than August 25 in each year or no later than November 21 in each year in any county that ~~has made an election~~ USES AN ALTERNATE PROTEST AND APPEAL PROCEDURE pursuant to section 39-5-122.7, the assessor shall prepare therefrom three copies of the abstract of assessment and in person, and not by deputy, shall subscribe ~~his or her~~ THE ASSESSOR'S name, under oath, to the following statement, which shall be a part of such abstract:

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

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

39-8-104. Notice of meeting. (2) (a) Prior to a date established by the county board of equalization, but no later than September 1, the county clerk and recorder in a county that ~~has made an election~~ USES AN ALTERNATE PROTEST AND APPEAL PROCEDURE pursuant to section 39-5-122.7 (~~it~~) shall give notice in at least one issue of a newspaper published in ~~his or her~~ THE county that beginning such date the county

board of equalization will sit in the county's regular public meeting location or other appropriate public meeting place to review the assessment roll of all taxable property located in the county, as prepared by the assessor, and to hear appeals from determinations of the assessor.

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

39-8-105. Reports of assessor. (1) At a meeting of the county board of equalization on or before each September 15 in a county that ~~has made an election~~ USES AN ALTERNATE PROTEST AND APPEAL PROCEDURE pursuant to section 39-5-122.7, ~~(1)~~, or on or before each July 15 in all other counties, the assessor shall report the valuation for assessment of all taxable real property in the county. The assessor shall submit a list of all persons who have appeared before ~~him or her~~ THE ASSESSOR to present objections or protests concerning real property and the action taken in each case.

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

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

(a) A statement informing the person of ~~his or her~~ THE PERSON'S right to appeal, the time and place at which the county board of equalization will hear appeals from determinations of the assessor, and that, by mailing or delivering one copy of the form to the county board of equalization that is received or postmarked on or before July 15 of that year for real property and July 20 of that year for personal property or, if a county ~~has made an election~~ USES AN ALTERNATE PROTEST AND APPEAL PROCEDURE pursuant to section 39-5-122.7, ~~(1)~~, on or before September 15 of that year for both real and personal property, the person will be deemed to have filed ~~his or her~~ A petition for hearing with the county board of equalization. The date the form is received by the county board of equalization shall be stamped on the form. All forms shall be presumed to be on time unless the county board of equalization can present evidence to show otherwise.

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

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

SECTION 7. Safety clause. The general assembly finds, determines, and declares that this act is necessary for the immediate

preservation of the public peace, health, or safety or for appropriations for the support and maintenance of the departments of the state and state institutions.

Julie McCluskie
SPEAKER OF THE HOUSE
OF REPRESENTATIVES

James Rashad Coleman, Sr.
PRESIDENT OF
THE SENATE

Vanessa Reilly
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES

Esther van Mourik
SECRETARY OF
THE SENATE

APPROVED _____
(Date and Time)

Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO