

First Regular Session
Sixty-ninth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 13-0906.01 Nicole Myers x4326

SENATE BILL 13-256

SENATE SPONSORSHIP

Hill, Johnston

HOUSE SPONSORSHIP

Nordberg, Moreno

Senate Committees
Finance

House Committees

A BILL FOR AN ACT

101 CONCERNING AUTHORIZATION FOR ANY COUNTY OR CITY AND COUNTY
102 TO ELECT TO USE AN ALTERNATE PROPERTY TAX VALUATION
103 PROTEST AND APPEAL PROCEDURE PREVIOUSLY CREATED FOR
104 THE CITY AND COUNTY OF DENVER.

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://www.leg.state.co.us/billsummaries>.)

Currently, the county board of equalization receives and hears petitions for appeal regarding the valuation for assessment of taxable

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

property. The county board of equalization process has multiple filing deadlines and addresses multiple valuation appeals in a single year. The board of county commissioners also receives and hears petitions for appeal and has jurisdiction over petitions for abatement or refund of taxes, including assessment of taxable property overvaluation. The board of county commissioners' process has one filing deadline and can address valuation appeals, abatements, and refunds over multiple years.

House Bill 13-1113 created a pilot program that authorizes the governing body of the city and county of Denver, at the request of the assessor, to elect to use an alternate protest and appeal procedure that combines the multiple steps in the annual valuation dispute process through the county board of equalization into the single hearing and appeal process conducted by the board of county commissioners. House Bill 13-1113 specifies the filing deadlines for tax petitions and for resolving valuation disputes for the city and county of Denver to use the alternate protest and appeal procedure.

The bill expands the pilot program created by House Bill 13-1113 so that any county or city and county in the state may elect to use the alternate protest and appeal procedure.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-5-121, **amend as**
3 **added by House Bill 13-1113** (1) (a) (II) and (1.5) (a) (II) introductory
4 portion as follows:

5 **39-5-121. Notice of valuation - legislative declaration.** (1) (a)
6 (II) For ~~the A COUNTY OR city and county of Denver only, if the city and~~
7 ~~county of Denver~~ THAT elects to use the pilot alternate protest procedure
8 established in section 39-5-122.8, the notice mailed pursuant to
9 subparagraph (I) of this paragraph (a) shall state that, to preserve the
10 taxpayer's right to object and protest, the taxpayer must notify the board
11 of county commissioners in writing of the taxpayer's objection and
12 protest; that such notice must be delivered or postmarked no later than
13 November 15 of the year in which the notice of valuation was mailed; and
14 that after such date, the taxpayer's right to object and protest the

1 adjustment in valuation is lost.

2 (1.5) (a) (II) For ~~the A COUNTY OR city and county of Denver only,~~
3 ~~if the city and county of Denver~~ THAT elects to use the pilot alternate
4 protest procedure established in section 39-5-122.8, the notice required
5 pursuant to subparagraph (I) of this paragraph (a) shall be modified as
6 follows:

7 **SECTION 2.** In Colorado Revised Statutes, 39-5-122, **amend as**
8 **added by House Bill 13-1113** (1) (b) as follows:

9 **39-5-122. Taxpayer's remedies to correct errors.** (1) (b) For
10 ~~the A COUNTY OR city and county of Denver only, if the city and county~~
11 ~~of Denver~~ THAT elects to use the pilot alternate protest procedure
12 established in section 39-5-122.8, the notice required pursuant to
13 paragraph (a) of this subsection (1) shall be modified to state that the
14 APPLICABLE COUNTY OR city and county of ~~Denver~~ has elected to use the
15 pilot alternate protest procedure established in section 39-5-122.8; that all
16 objections and protests will be determined by the board of county
17 commissioners in accordance with the protest procedures set forth in
18 section 39-5-122.8; that, to preserve the taxpayer's right to object and
19 protest, the taxpayer must notify the board of county commissioners in
20 writing of the taxpayer's objection and protest; that such notice must be
21 delivered or postmarked no later than November 15 of the year in which
22 the notice of valuation was mailed; and that after such date, the taxpayer's
23 right to object and protest the adjustment in valuation is lost.

24 **SECTION 3.** In Colorado Revised Statutes, 39-5-122.8, **amend**
25 **as added by House Bill 13-1113** (1), (2) (a), (2) (f), and (2) (g) as
26 follows:

27 **39-5-122.8. Pilot alternate protest procedure - repeal.** (1) At

1 the request of the assessor, the governing body of ~~the~~ A COUNTY OR city
2 and county of ~~Denver~~ may elect to use the pilot alternate protest
3 procedure described in subsection (2) of this section to determine
4 objections and protests concerning valuations of taxable property rather
5 than use other provisions of this article. The election shall not be made
6 unless the assessor has requested the use of an alternate protest procedure.
7 The election shall be made on or before May 1 and shall be effective for
8 all objections and protests concerning valuations of taxable property for
9 that year and for all future years until the governing body elects not to
10 follow the pilot alternate protest procedure or this section is repealed
11 pursuant to subsection (3) of this section. A governing body that elects
12 not to follow the pilot alternate protest procedure, after previously
13 electing to follow such procedure, must do so on or before March 1. The
14 governing body of ~~the~~ A COUNTY OR city and county of ~~Denver~~ shall
15 provide notice of an election pursuant to this subsection (1) to the board
16 of assessment appeals and to the district court in such county.

17 (2) (a) ~~The~~ A COUNTY OR city and county of ~~Denver~~ THAT MAKES
18 AN ELECTION PURSUANT TO SUBSECTION (1) OF THIS SECTION shall amend
19 the notices required by sections 39-5-121 and 39-5-122 to provide notice
20 that all objections and protests concerning valuation of taxable property
21 shall be determined in accordance with this section.

22 (f) If the board of county commissioners grants an objection and
23 protest, in whole or in part, the assessor shall adjust the valuation
24 accordingly; but, if the objection and protest is denied, in whole or in part,
25 the taxpayer or the taxpayer's authorized representative may appeal the
26 valuation set by the assessor or, if the valuation is adjusted as a result of
27 a decision of the board of county commissioners, may appeal the adjusted

1 valuation to the board of assessment appeals or to the ~~Denver~~ district
2 court FOR THE APPLICABLE COUNTY OR CITY AND COUNTY for a trial de
3 novo, or the taxpayer may submit the case to arbitration pursuant to the
4 provisions of section 39-8-108.5. Such appeal or submission to arbitration
5 shall be taken no later than thirty days after the date such denial is mailed
6 pursuant to paragraph (c) of this subsection (2).

7 (g) If the board of county commissioners does not issue a written
8 decision on an objection or protest for valuation of taxable property
9 before December 1 of the year in which the notice of valuation was
10 mailed, the taxpayer's written objection and protest shall be deemed to be
11 a petition for abatement or refund and shall be determined in accordance
12 with section 39-10-114. If the board of county commissioners, pursuant
13 to section 39-10-114 (1), or the property tax administrator, pursuant to
14 section 39-2-116, denies the petition for abatement or refund of taxes in
15 whole or in part, the taxpayer or the taxpayer's authorized representative
16 may appeal to the board of assessment appeals or to the ~~Denver~~ district
17 court FOR THE APPLICABLE COUNTY OR CITY AND COUNTY for a trial de
18 novo, or may submit the case to arbitration pursuant to section
19 39-8-108.5. Such appeal or submission to arbitration shall be taken no
20 later than thirty days after the entry of any such decision.

21 **SECTION 4.** In Colorado Revised Statutes, 39-8-104, **amend as**
22 **added by House Bill 13-1113 (2.5)** as follows:

23 **39-8-104. Notice of meeting.** (2.5) If ~~the~~ A COUNTY OR city and
24 county of ~~Denver~~ elects to use the pilot alternate protest procedure
25 established in section 39-5-122.8, the county clerk and recorder shall give
26 notice in at least one issue of a newspaper published in the APPLICABLE
27 COUNTY OR city and county of ~~Denver~~ and on the web site for the

1 APPLICABLE COUNTY OR city and county of ~~Denver~~ that the COUNTY OR
2 THE city and county of ~~Denver~~ has made such election; that all objections
3 and protests will be determined in accordance with the protest and appeal
4 procedures set forth in section 39-5-122.8; and that to preserve the
5 taxpayer's right to protest, the taxpayer must notify the board of county
6 commissioners in writing of the taxpayer's objection and protest; that such
7 notice must be delivered or postmarked no later than November 15 of the
8 year in which the notice of valuation was mailed; and that after such date,
9 the taxpayer's right to object and protest the adjustment in valuation is
10 lost.

11 **SECTION 5.** In Colorado Revised Statutes, 39-8-106, **amend as**
12 **amended by House Bill 13-1113** (1) introductory portion as follows:

13 **39-8-106. Petitions for appeal.** (1) The county board of
14 equalization shall receive and hear petitions from any person whose
15 objections or protests have been refused or denied by the assessor; except
16 that, if ~~the~~ A COUNTY OR city and county of ~~Denver~~ elects to use the pilot
17 alternate protest procedure established in section 39-5-122.8, petitions
18 shall be filed with the board of county commissioners. A petition shall be
19 in a form approved by the property tax administrator pursuant to section
20 39-2-109 (1) (d), the contents of which shall include the following:

21 **SECTION 6.** In Colorado Revised Statutes, 39-8-107, **amend as**
22 **added by House Bill 13-1113** (6) as follows:

23 **39-8-107. Hearings on appeal.** (6) If ~~the~~ A COUNTY OR city and
24 county of ~~Denver~~ elects to use the pilot alternate protest procedure
25 established in section 39-5-122.8, all hearings shall be conducted in
26 accordance with that section.

27 **SECTION 7. Safety clause.** The general assembly hereby finds,

- 1 determines, and declares that this act is necessary for the immediate
- 2 preservation of the public peace, health, and safety.