

**Second Regular Session  
Seventieth General Assembly  
STATE OF COLORADO**

**REVISED**

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

LLS NO. 16-1126.01 Gregg Fraser x4325

**SENATE BILL 16-172**

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**SENATE SPONSORSHIP**

**Woods,** Baumgardner, Cooke, Lundberg, Marble, Tate, Jahn, Johnston

**HOUSE SPONSORSHIP**

**Tyler and Buck,** Neville P.

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**Senate Committees**  
Local Government

**House Committees**  
Local Government

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**A BILL FOR AN ACT**

101      **CONCERNING THE ELECTION BY A PERSON TO RECEIVE ELECTRONIC**  
102                    **NOTIFICATION OF CERTAIN INFORMATION FROM A COUNTY**  
103                    **RELATING TO A PENDING PROPERTY TAX DISPUTE.**

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**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/bills summaries>.)*

Current law allows a board of county commissioners to conduct hearings on petitions to abate and refund property taxes that have been paid. The law also allows the board of county commissioners, sitting as the county board of equalization, to review disputed valuations of taxable property made by the county assessor. Notices of hearings and decisions

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.*

HOUSE  
2nd Reading Unamended  
April 22, 2016

SENATE  
3rd Reading Unamended  
April 15, 2016

SENATE  
Amended 2nd Reading  
April 14, 2016

related to these disputes are currently required to be mailed to petitioners. The bill allows a board of county commissioners to authorize the petitioner, or some cases the petitioner's agent, to elect to receive the notices of hearings and the decisions by fax or electronic mail rather than regular mail.

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

2           **SECTION 1.** In Colorado Revised Statutes, 39-1-113, **amend** (5)  
3 as follows:

4           **39-1-113. Abatement and refund of taxes.** (5) (a) If a hearing is  
5 required pursuant to subsection (1) of this section, the board of county  
6 commissioners shall provide at least seven days' notice of the scheduled  
7 hearing on a petition for abatement and refund of taxes to the person  
8 signing such petition and the taxpayer if the taxpayer did not sign the  
9 petition. EXCEPT AS AUTHORIZED IN PARAGRAPH (b) OF THIS SUBSECTION  
10 (5), notice shall be provided by sending to such person through the United  
11 States mail, notification of the date, time, and place of the hearing.

12           (b) A BOARD OF COUNTY COMMISSIONERS MAY AUTHORIZE BY  
13 RESOLUTION A PERSON REQUIRED TO BE NOTIFIED BY PARAGRAPH (a) OF  
14 THIS SUBSECTION (5) OR SUCH PERSON'S AGENT TO ELECT TO RECEIVE THE  
15 NOTICE BY FAX OR ELECTRONIC MAIL AT A PHONE NUMBER OR ELECTRONIC  
16 MAIL ADDRESS SUPPLIED BY SUCH PERSON. IF NO ELECTION IS MADE BY  
17 SUCH PERSON, THE BOARD OF COUNTY COMMISSIONERS SHALL MAIL THE  
18 REQUIRED NOTICE.

19           **SECTION 2.** In Colorado Revised Statutes, 39-8-106, **amend** (2)  
20 as follows:

21           **39-8-106. Petitions for appeal.** (2) (a) Upon receiving a petition  
22 in the form described in subsection (1) of this section, the county board  
23 of equalization or its authorized agent shall note the filing of the petition,

1 set a time for hearing of said petition, and, EXCEPT AS PROVIDED IN  
2 PARAGRAPH (b) OF THIS SUBSECTION (2), notify the petitioner by mail of  
3 such time for hearing.

4 (b) A BOARD OF COUNTY COMMISSIONERS MAY AUTHORIZE BY  
5 RESOLUTION A PETITIONER OR A PETITIONER'S AGENT TO ELECT TO  
6 RECEIVE THE NOTICE REQUIRED IN PARAGRAPH (a) OF THIS SUBSECTION (2)  
7 BY FAX OR ELECTRONIC MAIL AT A PHONE NUMBER OR ELECTRONIC MAIL  
8 ADDRESS SUPPLIED BY THE PETITIONER OR THE PETITIONER'S AGENT. IF NO  
9 ELECTION IS MADE BY THE PETITIONER OR THE PETITIONER'S AGENT, THE  
10 COUNTY BOARD OF EQUALIZATION SHALL MAIL THE REQUIRED NOTICE.

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

13 **39-8-107. Hearings on appeal.** (2) (a) The county board of  
14 equalization shall continue its hearings from time to time until all  
15 petitions have been heard, but all such hearings shall be concluded and  
16 decisions rendered thereon by the close of business on August 5 of that  
17 year; except that, in a county that has made an election pursuant to section  
18 39-5-122.7 (1), all such hearings shall be concluded and decisions  
19 rendered thereon by the close of business on November 1 of that year.  
20 EXCEPT AS AUTHORIZED IN PARAGRAPH (b) OF THIS SUBSECTION (2), any  
21 decision shall be mailed to the petitioner within five business days of the  
22 date on which such decision is rendered.

23 (b) A BOARD OF COUNTY COMMISSIONERS MAY AUTHORIZE BY  
24 RESOLUTION A PETITIONER OR A PETITIONER'S AGENT TO ELECT TO  
25 RECEIVE THE DECISION RENDERED BY THE BOARD AS REQUIRED IN  
26 PARAGRAPH (a) OF THIS SUBSECTION (2) BY FAX OR ELECTRONIC MAIL AT  
27 A PHONE NUMBER OR ELECTRONIC MAIL ADDRESS SUPPLIED BY THE

1 PETITIONER OR THE PETITIONER'S AGENT. IF NO ELECTION IS MADE BY THE  
2 PETITIONER OR THE PETITIONER'S AGENT, THE COUNTY BOARD OF  
3 EQUALIZATION SHALL MAIL THE DECISION.

4 **SECTION 4. Safety clause. The general assembly hereby finds,**  
5 **determines, and declares that this act is necessary for the immediate**  
6 **preservation of the public peace, health, and safety.**