



**Colorado  
Legislative  
Council  
Staff**

**SB16-172**

**FISCAL NOTE**

**FISCAL IMPACT:**  State  Local  Statutory Public Entity  Conditional  No Fiscal Impact

**Drafting Number:** LLS 16-1126  
**Prime Sponsor(s):** Sen. Woods  
 Rep. Tyler; Buck

**Date:** April 5, 2016  
**Bill Status:** Senate Local Government  
**Fiscal Analyst:** Chris Creighton (303-866-5834)

**BILL TOPIC:** COUNTY BOARD OF EQUALIZATION ELECTRONIC NOTICES

Fiscal Impact Summary	FY 2016-2017	FY 2017-2018
State Revenue		
State Expenditures	Minimal workload increase.	
<b>Appropriation Required:</b> None.		
<b>Future Year Impacts:</b> None.		

**Summary of Legislation**

Under current law, a county board of equalization must mail notices of hearings and decisions to the petitioner's who dispute property tax valuations made by the county assessor. This bill allows a board of county commissioners to pass ordinances allowing for notices of hearings for the abatement and refund of taxes, notices of hearings for petitions for appeal, and decisions related to these hearings to be emailed or faxed to the petitioner or the petitioner's agent.

**State Expenditures**

For FY 2016-17 only, this bill increases workload in the Division of Property Taxation in the Department of Local Affairs to update training and reference materials. These materials are updated quarterly, therefore this increase in workload can be accomplished within existing appropriations. While the bill's effective date may allow for this work to begin in FY 2015-16, this analysis assumes this workload increase will not occur until FY 2016-17.

**Local Government Impact**

This bill impacts counties in three ways. First, counties choosing to adopt an ordinance allowing for these notices to be sent via email or fax will incur increased workload and publication costs associated with holding a public hearing to consider an ordinance change. Second, for any counties that adopt such ordinances, initial county cost increases are expected to update board of equalization policies and procedures and notifications. Additional county expenditures could also

be incurred for technology or staff time to track the communication preferences of the petitioners in larger counties. Third, the ability to email or fax board of equalization notices and decisions will result in county savings through reduced printing and postage costs. Because it is unknown how many petitioners will elect to receive notices of hearings and decisions via email or fax no cost savings estimate is provided.

**Effective Date**

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

**State and Local Government Contacts**

Counties      Local Affairs      Property Tax      County Assessors