



**Colorado
Legislative
Council
Staff**

SB16-172

**FINAL
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: July 27, 2016
Bill Status: Signed into Law
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.	
Appropriation Required: None.		
Future Year Impacts: 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 resolutions 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 a resolution 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 the resolution. Second, for any counties that adopt such resolutions, 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 was signed into law by the Governor and took effect on June 10, 2016.

State and Local Government Contacts

Counties Local Affairs Property Tax County Assessors