



Legislative Council Staff

Research Note

Version: Final

Date: 11/7/2016

Bill Number

Senate Bill 16-172

Sponsors

Senator Woods
Representatives Tyler & Buck

Short Title

***Electronic Notices In County
Property Tax Disputes***

Research Analyst

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Status

This research note reflects the final version of the bill. The bill took effect on June 10, 2016 when it was signed by the Governor.

Summary

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 e-mailed or faxed to the petitioner or the petitioner's agent.

Background

A county board of equalization hears appeals of property valuation and classification by the county assessor. Under current law, a county board of equalization must mail notices of hearings and decisions to the petitioners who dispute property tax valuations made by the county assessor.

Senate Action

Senate Local Government Committee (April 12, 2016). At the hearing, representatives of Douglas County and Colorado Counties, Inc. spoke in support of the bill. The committee adopted Amendment L.001, which corrects a drafting error by substituting "resolution" for "ordinance" and clarifies that boards of county commissioners are responsible mailing notices. It also strikes the effective date clause and replaces it with a safety clause. The committee referred the bill, as amended, to the Senate Committee of the Whole and with a recommendation that it be placed on the consent calendar.

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Senate second reading (April 14, 2016). The Senate adopted the Senate Local Government Committee report and passed the bill on second reading.

Senate third reading (April 15, 2016). The Senate passed the bill on third reading with no amendments.

House Action

House Local Government Committee (April 20, 2016). At the hearing, representatives of Douglas County and Colorado Counties, Inc. spoke in support of the bill. The committee referred the bill with no amendments to the House Committee of the Whole.

House second reading (April 22, 2016). The House passed the bill on second reading with no amendments.

House third reading (April 25, 2016). This House passed the bill on third reading with no amendments.