

## CHAPTER 280

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**GOVERNMENT - COUNTY**


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## SENATE BILL 16-172

BY SENATOR(S) Woods, Baumgardner, Cooke, Lundberg, Marble, Tate, Jahn, Johnston, Holbert, Kefalas, Lambert, Scheffel;  
also REPRESENTATIVE(S) Tyler and Buck, Neville P., Conti, Windholz.

**AN ACT**

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

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

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

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

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

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

**39-8-106. Petitions for appeal.** (2) (a) Upon receiving a petition in the form described in subsection (1) of this section, the county board of equalization or its authorized agent shall note the filing of the petition, set a time for hearing of said petition, and, EXCEPT AS PROVIDED IN PARAGRAPH (b) OF THIS SUBSECTION (2), notify the petitioner by mail of such time for hearing.

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

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

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

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

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

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

Approved: June 10, 2016