

**First Regular Session  
Seventy-third General Assembly  
STATE OF COLORADO**

**REREVISED**

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

LLS NO. 21-0453.01 Pierce Lively x2059

**HOUSE BILL 21-1083**

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**HOUSE SPONSORSHIP**

**Benavidez**, Arndt, Kipp, Lontine

**SENATE SPONSORSHIP**

**Priola and Zenzinger**, Buckner, Donovan, Ginal, Gonzales, Kirkmeyer, Kolker, Moreno, Pettersen, Scott, Simpson, Story

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**House Committees**

Transportation & Local Government

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Local Government

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**A BILL FOR AN ACT**

101 **CONCERNING THE MODIFICATION ON APPEAL OF PROPERTY**  
102 **VALUATION SET BY THE COUNTY BOARD OF EQUALIZATION.**

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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://leg.colorado.gov>.)*

Under current law, when a property owner appeals the valuation of property set by a county board of equalization, the state board of assessment appeals may not increase the valuation. The bill removes this restriction.

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Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

SENATE  
3rd Reading Unamended  
March 22, 2021

SENATE  
2nd Reading Unamended  
March 19, 2021

HOUSE  
3rd Reading Unamended  
March 2, 2021

HOUSE  
2nd Reading Unamended  
March 1, 2021

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-8-108, **repeal**  
3 (5)(a) as follows:

4 **39-8-108. Decision - review - opportunity to submit case to**  
5 **arbitration.** (5) In any appeal authorized by this section or by section  
6 39-5-122, 39-5-122.7, or 39-10-114:

7 (a) ~~The valuation shall not be adjusted to a value higher than the~~  
8 ~~valuation set by the county board of equalization pursuant to section~~  
9 ~~39-8-107, except as specifically permitted pursuant to section 39-5-125;~~

10 **SECTION 2. Safety clause.** The general assembly hereby finds,  
11 determines, and declares that this act is necessary for the immediate  
12 preservation of the public peace, health, or safety.