

First Regular Session
Seventy-third General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 21-0996.01 Ed DeCecco x4216

HOUSE BILL 21-1308

HOUSE SPONSORSHIP

Gray and Larson,

SENATE SPONSORSHIP

Moreno,

House Committees

Transportation & Local Government

Senate Committees

A BILL FOR AN ACT

101 CONCERNING THE ADMINISTRATIVE PROCEDURES RELATED TO
102 PROPERTY TAXATION, AND, IN CONNECTION THEREWITH,
103 INCREASING PUBLIC PARTICIPATION RELATED TO
104 MODIFICATIONS OF THE PROPERTY TAX MANUALS, REQUIRING
105 A NOTICE OF VALUATION TO INCLUDE A RANGE OF POSSIBLE
106 PROPERTY TAX VALUES, REQUIRING THE ASSESSOR TO CORRECT
107 SYSTEMATIC ERRORS, AND EXTENDING THE DEADLINES FOR
108 TAXPAYERS TO PROTEST AND APPEAL VALUATIONS OF REAL AND
109 PERSONAL PROPERTY.

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

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.

applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

The property tax administrator is required by law to prepare and publish manuals, appraisal procedures, instructions, and guidelines (property tax materials) concerning the administration of the property tax. Beginning January 1, 2022, **section 1** of the bill requires the administrator to conduct a public hearing on a proposed change to the property tax materials prior to submitting the proposed change to the advisory committee to the property tax administrator (advisory committee). The administrator must publish notice of the hearing and mail notice to those people who so request. At the hearing, interested persons may submit information and the administrator is required to consider these submissions. Any interested person may also petition the administrator for the issuance, amendment, or repeal of any property tax material.

At least 2 weeks prior to the advisory committee reviewing a proposed change to the property tax materials, **section 2** requires the property tax administrator to publish notice about the proposed change.

Under current law, an assessor may, with the permission of the board of county commissioners, include an estimate of property taxes owed in a notice of valuation. **Section 3** requires an assessor to include this estimate and allows the assessor to include a range of values.

If in the consideration of a protest an assessor finds that he or she made a systematic error and the valuations of other similar properties are incorrect, **section 4** requires the assessor to correct the error for the other similar properties.

Sections 4 through 9 extend all deadlines related to protests of the valuation of real or personal property and for appeals to the county board of equalization to the same day of the following month. The deadline for a county assessor to report the total valuation for assessment of land and improvements within a county is likewise delayed.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-2-109, **amend**
3 (1)(e) and (1)(k); and **add** (2) as follows:

4 **39-2-109. Duties, powers, and authority - definitions.** (1) It is
5 the duty of the property tax administrator, and the administrator shall have
6 and exercise authority:

7 (e) To prepare and publish from time to time manuals, appraisal

1 procedures, and instructions, after consultation with the advisory
2 committee to the property tax administrator and the approval of the state
3 board of equalization, concerning methods of appraising and valuing
4 land, improvements, personal property, and mobile homes, and to require
5 their utilization by assessors in valuing and assessing taxable property.
6 Said manuals, appraisal procedures, and instructions shall be based upon
7 the three approaches to appraisal and the procedures set forth in section
8 39-1-103 (5)(a). Such manuals, appraisal procedures, and instructions
9 shall be subject to legislative review, the same as rules, ~~and regulations,~~
10 pursuant to section 24-4-103 (8)(d). ~~C.R.S.~~ BEGINNING JANUARY 1, 2022,
11 THE ADMINISTRATOR SHALL COMPLY WITH SUBSECTION (2) OF THIS
12 SECTION WHEN MODIFYING THE MANUALS, APPRAISAL PROCEDURES, AND
13 INSTRUCTIONS.

14 (k) To prepare and publish guidelines, after consultation with the
15 advisory committee to the property tax administrator and approval of the
16 state board of equalization, concerning the audit and compliance review
17 of oil and gas leasehold properties for property tax purposes, which shall
18 be utilized by assessors, treasurers, and their agents. Such guidelines shall
19 be subject to legislative review, the same as rules, ~~and regulations,~~
20 pursuant to section 24-4-103 (8)(d). ~~C.R.S.~~ BEGINNING JANUARY 1, 2022,
21 THE ADMINISTRATOR SHALL COMPLY WITH SUBSECTION (2) OF THIS
22 SECTION WHEN MODIFYING THE GUIDELINES.

23 (2) (a) AS USED IN THIS SUBSECTION (2), "PROPERTY TAX
24 MATERIALS" MEANS THE MANUALS, APPRAISAL PROCEDURES,
25 INSTRUCTIONS, AND GUIDELINES THAT THE ADMINISTRATOR PREPARES
26 AND PUBLISHES UNDER THE AUTHORITY CONFERRED BY SUBSECTIONS
27 (1)(e) AND (1)(k) OF THIS SECTION.

1 (b) PRIOR TO PROPOSING ANY CHANGES TO THE PROPERTY TAX
2 MATERIALS, THE ADMINISTRATOR SHALL CONDUCT A PUBLIC HEARING
3 DESCRIBED IN SUBSECTION (2)(d) OF THIS SECTION. NO LESS THAN TWO
4 WEEKS PRIOR TO THE HEARING, THE ADMINISTRATOR SHALL PUBLISH
5 NOTICE OF THE PROPOSED CHANGES TO THE PROPERTY TAX MATERIALS.
6 THE ADMINISTRATOR MUST INCLUDE IN THE NOTICE:

- 7 (I) THE DATE, TIME, AND PLACE OF THE HEARING; AND
8 (II) EITHER THE TERMS OR SUBSTANCE OF THE PROPOSED CHANGE
9 OR A DESCRIPTION OF THE SUBJECTS AND ISSUES INVOLVED.

10 (c) THE ADMINISTRATOR SHALL MAINTAIN A LIST OF ALL PERSONS
11 WHO REQUEST NOTIFICATION OF PROPOSED CHANGES TO THE PROPERTY
12 TAX MATERIALS. ON OR BEFORE THE DATE OF THE PUBLICATION OF NOTICE
13 REQUIRED BY SUBSECTION (2)(b) OF THIS SECTION, THE ADMINISTRATOR
14 SHALL PROVIDE NOTICE VIA E-MAIL OF THE PROPOSED CHANGES TO ALL
15 PERSONS ON THE LIST. THE ADMINISTRATOR SHALL NOT CHARGE A FEE FOR
16 SENDING THIS E-MAIL NOTICE. UPON REQUEST OF THE PERSON ON THE LIST,
17 THE ADMINISTRATOR MAY MAIL THE NOTICE TO THE PERSON. ANY PERSON
18 ON THE LIST WHO REQUESTS TO RECEIVE A COPY OF THE PROPOSED
19 CHANGES BY MAIL MUST PAY A FEE TO THE ADMINISTRATOR THAT IS SET
20 BASED UPON THE ADMINISTRATOR'S ACTUAL COST OF COPYING AND
21 MAILING THE PROPOSED CHANGES TO THE PERSON. ALL FEES COLLECTED
22 BY THE ADMINISTRATOR ARE CONTINUOUSLY APPROPRIATED TO THE
23 ADMINISTRATOR SOLELY FOR THE PURPOSE OF DEFRAYING THE COST OF
24 THE NOTICE.

25 (d) AT THE PLACE AND TIME STATED IN THE NOTICE, THE
26 ADMINISTRATOR SHALL HOLD A PUBLIC HEARING AT WHICH HE OR SHE
27 SHALL AFFORD INTERESTED PERSONS AN OPPORTUNITY TO SUBMIT

1 WRITTEN DATA, VIEWS, OR ARGUMENTS AND TO PRESENT THE SAME
2 ORALLY UNLESS THE ADMINISTRATOR DEEMS IT UNNECESSARY. THE
3 ADMINISTRATOR SHALL CONSIDER ALL SUBMISSIONS WHEN FINALIZING A
4 PROPOSED CHANGE TO THE PROPERTY TAX MATERIALS THAT HE OR SHE
5 SUBMITS TO THE ADVISORY COMMITTEE TO THE PROPERTY TAX
6 ADMINISTRATOR FOR THE ADVISORY COMMITTEE'S REVIEW IN
7 ACCORDANCE WITH SECTION 39-2-131 (1).

8 (e) THE ADMINISTRATOR SHALL ADOPT PROPOSED CHANGES TO THE
9 PROPERTY TAX MATERIALS CONSISTENT WITH THE SUBJECT MATTER AS SET
10 FORTH IN THE NOTICE REQUIRED BY SUBSECTION (2)(b) OF THIS SECTION
11 PRIOR TO CONSIDERATION BY THE ADVISORY COMMITTEE TO THE
12 PROPERTY TAX ADMINISTRATOR.

13 (f) ANY INTERESTED PERSON SHALL HAVE THE RIGHT TO PETITION
14 THE ADMINISTRATOR FOR THE ISSUANCE, AMENDMENT, OR REPEAL OF A
15 PROPERTY TAX MATERIAL. THE PETITION IS OPEN TO PUBLIC INSPECTION.
16 THE ADMINISTRATOR IS NOT REQUIRED TO TAKE ANY ACTION BASED ON A
17 PETITION, BUT WHEN THE ADMINISTRATOR PROPOSES A CHANGE TO THE
18 PROPERTY TAX MATERIALS, HE OR SHE SHALL CONSIDER ALL RELATED
19 PETITIONS.

20 **SECTION 2.** In Colorado Revised Statutes, 39-2-131, **add** (3) as
21 follows:

22 **39-2-131. Function of the committee - notice of proposed**
23 **changes - property tax materials - definition.** (3) (a) AT LEAST TWO
24 WEEKS PRIOR TO THE ADVISORY COMMITTEE REVIEWING A PROPOSED
25 CHANGE TO THE PROPERTY TAX MATERIALS IN ACCORDANCE WITH
26 SUBSECTION (1)(a) OF THIS SECTION, THE PROPERTY TAX ADMINISTRATOR
27 SHALL PUBLISH NOTICE THAT INCLUDES:

- 1 (I) THE DATE, TIME, AND PLACE OF THE HEARING; AND
- 2 (II) THE PROPOSED CHANGES TO THE PROPERTY TAX MATERIALS.
- 3 (b) AS USED IN THIS SUBSECTION (3), "PROPERTY TAX MATERIALS"
- 4 HAS THE SAME MEANING AS SET FORTH IN SECTION 39-2-109 (2)(a).

5 **SECTION 3.** In Colorado Revised Statutes, 39-5-121, **amend**
6 (1)(a)(I), (1.5)(a)(I), and (2) as follows:

7 **39-5-121. Notice of valuation - legislative declaration.**

8 (1) (a) (I) No later than May 1 in each year, the assessor shall mail to
9 each person who owns land or improvements a notice setting forth the
10 valuation of such land or improvements. For agricultural property, the
11 notice must separately state the actual value of such land or improvements
12 in the previous year, the actual value in the current year, and the amount
13 of any adjustment in actual value. For all other property, the notice must
14 state the total actual value of such land and improvements together in the
15 previous year, the total actual value in the current year, and the amount
16 of any adjustment in total actual value. The notice must not state the
17 valuation for assessment of such land or improvements or combination of
18 land and improvements. Based upon the classification of such taxable
19 property, the notice must also set forth either the ratio of valuation for
20 assessment to be applied to said actual value of all taxable real property
21 other than residential real property prior to the calculation of property
22 taxes for the current year or the projected ratio of valuation for
23 assessment to be applied to said actual value of residential real property
24 prior to the calculation of property taxes for the current year and that any
25 change or adjustment of the projected ratio of valuation for assessment
26 for residential real property must not constitute grounds for the protest or
27 abatement of taxes. ~~With the approval of the board of county~~

1 ~~commissioners~~, The assessor ~~may~~ SHALL include in the notice an estimate
2 of the taxes, OR A RANGE OF THE TAXES, owed for the current property tax
3 year. ~~If such estimate is included~~, The notice must clearly state that the
4 tax amount is merely an estimate based upon the best available
5 information. The notice must state, in bold-faced type, that the taxpayer
6 has the right to protest any adjustment in valuation but not the estimate of
7 taxes if such an estimate is included in the notice, the classification of the
8 property that determines the assessment percentage to be applied, and the
9 dates and places at which the assessor will hear such protest. The notice
10 must also set forth the following: That, to preserve the taxpayer's right to
11 protest, the taxpayer shall notify the assessor either in writing or in person
12 of the taxpayer's objection and protest; that such notice must be delivered,
13 postmarked, or given in person no later than ~~June 1~~ JULY 1; and that, after
14 such date, the taxpayer's right to object and protest the adjustment in
15 valuation is lost. The notice must be mailed together with a form that, if
16 completed by the taxpayer, allows the taxpayer to explain the basis for the
17 taxpayer's valuation of the property. Such form may be completed by the
18 taxpayer to initiate an appeal of the assessor's valuation. However, in
19 accordance with section 39-5-122 (2), completion of this form does not
20 constitute the exclusive means of appealing the assessor's valuation. For
21 the years that intervene between changes in the level of value, if the
22 difference between the actual value of such land or improvements in the
23 previous year and the actual value of such land or improvements in the
24 intervening year as set forth in such notice constitutes an increase in
25 actual value of more than seventy-five percent, the assessor shall mail
26 together with the notice an explanation of the reasons for such increase
27 in actual value.

1 (1.5) (a) (I) No later than June 15 each year, the assessor shall
2 mail to each person who owns taxable personal property a notice setting
3 forth the valuation of the personal property. The notice must state the
4 actual value of such personal property in the previous year, the actual
5 value in the current year, and the amount of any adjustment in actual
6 value. The notice must not state the valuation for assessment of the
7 personal property. The notice must also set forth the ratio of valuation for
8 assessment to be applied to said actual value prior to the calculation of
9 property taxes for the current year. With the approval of the board of
10 county commissioners, the assessor may include in the notice an estimate
11 of the taxes owed for the current property tax year. If such an estimate is
12 included, the notice must clearly state that the tax amount is merely an
13 estimate based upon the best available information. The notice must state,
14 in bold-faced type, that the taxpayer has the right to protest any
15 adjustment in valuation but not the estimate of taxes if such an estimate
16 is included in the notice, and the dates and places at which the assessor
17 will hear protests. The notice must also set forth the following: To
18 preserve the taxpayer's right to protest, the taxpayer shall notify the
19 assessor either by mail or in person of the taxpayer's objection and
20 protest; that the notice must be postmarked or physically delivered no
21 later than ~~June 30~~ JULY 30; and that, after such date, the taxpayer's right
22 to object and protest the adjustment in valuation is lost. The notice must
23 be mailed together with a form that, if completed by the taxpayer, allows
24 the taxpayer to explain the basis for the taxpayer's valuation of the
25 property. The form may be completed by the taxpayer to initiate an appeal
26 of the assessor's valuation. However, in accordance with section 39-5-122
27 (2), completion of this form does not constitute the exclusive means of

1 appealing the assessor's valuation.

2 (2) (a) The assessor shall, no later than ~~August 25~~ SEPTEMBER 25
3 of each year, notify each taxing entity subject to ~~the provisions of~~ section
4 29-1-301, ~~C.R.S.~~, the division of local government, and the department
5 of education of the total valuation for assessment of land and
6 improvements within the entity and shall also report: The amount of the
7 total valuation for assessment attributable to annexation or inclusion of
8 additional land, and the improvements thereon, and personal property
9 connected therewith, within the taxing entity for the preceding year; the
10 amount attributable to new construction and personal property connected
11 therewith, as defined by the administrator in manuals prepared pursuant
12 to section 39-2-109 (1)(e), within the taxing entity for the preceding year;
13 the amount attributable to increased volume of production for the
14 preceding year by a producing mine if said mine is wholly or partially
15 within the taxing entity and if such increase in volume of production
16 causes an increase in the level of services provided by the taxing entity;
17 and the amount attributable to previously legally exempt federal property
18 that becomes taxable if such property causes an increase in the level of
19 services provided by the taxing entity.

20 (b) In addition to the information specified in ~~paragraph (a) of this~~
21 ~~subsection (2)~~ SUBSECTION (2)(a) OF THIS SECTION, the assessor shall, no
22 later than ~~August 25~~ SEPTEMBER 25 of each year, notify each taxing entity
23 except school districts of the total actual value of all real property within
24 the taxing entity and the total actual value of all real property within the
25 taxing entity from construction of taxable real property improvements,
26 minus destruction of similar improvements, and additions to, minus
27 deletions from, taxable real property, in accordance with the manner

1 prescribed by the administrator in manuals prepared pursuant to section
2 39-2-109 (1)(e).

3 **SECTION 4.** In Colorado Revised Statutes, 39-5-122, **amend**
4 (1)(a), (2), and (4) as follows:

5 **39-5-122. Taxpayer's remedies to correct errors.** (1) (a) On or
6 before May 1 of each year, the assessor shall give public notice in at least
7 one issue of a newspaper published in the assessor's county that,
8 beginning on the first working day after notices of adjusted valuation are
9 mailed to taxpayers, the assessor will sit to hear all objections and protests
10 concerning valuations of taxable real property determined by the assessor
11 for the current year; that, for a taxpayer's objection and protest to be
12 heard, notice must be given to the assessor; and that such notice must be
13 postmarked, delivered, or given in person by ~~June 1~~ JULY 1. The notice
14 must also state that objections and protests concerning valuations of
15 taxable personal property determined by the assessor for the current year
16 will be heard commencing ~~June 15~~ JULY 15; that, for a taxpayer's
17 objection and protest to be heard, notice must be given to the assessor;
18 and that such notice must be postmarked or physically delivered by ~~June~~
19 ~~30~~ JULY 30. If there is no such newspaper, then such notice must be
20 conspicuously posted in the offices of the assessor, the treasurer, and the
21 county clerk and recorder and in at least two other public places in the
22 county seat. The assessor shall send news releases containing such notice
23 to radio stations, television stations, and newspapers of general
24 circulation in the county.

25 (2) If any person is of the opinion that his or her property has been
26 valued too high, has been twice valued, or is exempt by law from taxation
27 or that property has been erroneously assessed to such person, he or she

1 may appear before the assessor and object, complete the form mailed with
2 his or her notice of valuation pursuant to section 39-5-121 (1) or (1.5), or
3 file a written letter of objection and protest by mail with the assessor's
4 office before the last day specified in the notice, stating in general terms
5 the reason for the objection and protest. Reasons for the objection and
6 protest may include, but shall not be limited to, the installation and
7 operation of surface equipment relating to oil and gas wells on
8 agricultural land. Any change or adjustment of any ratio of valuation for
9 assessment for residential real property pursuant to section 39-1-104.2
10 shall not constitute grounds for an objection. If the form initiating an
11 appeal or the written letter of objection and protest is filed by mail, it
12 shall be presumed that it was received as of the day it was postmarked. If
13 the form initiating an appeal or the written letter of objection and protest
14 is hand-delivered, the date it was received by the assessor shall be
15 stamped on the form or letter. As stated in the public notice given by the
16 assessor pursuant to subsection (1) of this section, the taxpayer's
17 notification to the assessor of his or her objection and protest to the
18 adjustment in valuation must be delivered, postmarked, or given in person
19 by ~~June~~ + JULY 1 in the case of real property. In the case of personal
20 property, the notice must be postmarked or physically delivered by ~~June~~
21 ~~30~~ JULY 30. All such forms and letters received from protesters shall be
22 presumed to be on time unless the assessor can present evidence to show
23 otherwise. The county shall not prescribe the written form of objection
24 and protest to be used. The protester shall have the opportunity on the
25 days specified in the public notice to present his or her objection in
26 writing or protest in person and be heard, whether or not there has been
27 a change in valuation of such property from the previous year and

1 whether or not any change is the result of a determination by the assessor
2 for the current year or by the state board of equalization for the previous
3 year. If the assessor finds any valuation to be erroneous or otherwise
4 improper, the assessor shall correct the error. IF THE ASSESSOR FINDS
5 THAT HE OR SHE MADE A SYSTEMATIC ERROR AND THE VALUATIONS OF
6 OTHER SIMILAR PROPERTIES ARE INCORRECT, THEN THE ASSESSOR SHALL
7 CORRECT THE ERROR FOR THE OTHER PROPERTIES. If the assessor declines
8 to change any valuation that the assessor has determined, the assessor
9 shall state his or her reasons in writing on the form described in section
10 39-8-106, shall insert the information otherwise required by the form, and
11 shall mail two copies of the completed form to the person presenting the
12 objection and protest so denied on or before the last regular working day
13 of the assessor in ~~June~~ JULY in the case of real property and on or before
14 ~~July 10~~ AUGUST 10 in the case of personal property; except that, if a
15 county has made an election pursuant to section 39-5-122.7 (1), the
16 assessor shall mail the copies on or before August 15 in the case of both
17 real and personal property.

18 (4) The assessor shall continue his OR HER hearings from day to
19 day until all objections and protests have been heard, but all such hearings
20 shall be concluded by ~~June 1~~ JULY 1 in the case of real property and ~~July~~
21 ~~5~~ AUGUST 5 in the case of personal property.

22 **SECTION 5.** In Colorado Revised Statutes, 39-5-123, **amend**
23 (1)(a) introductory portion as follows:

24 **39-5-123. Abstract of assessment or amended abstract of**
25 **assessment.** (1) (a) Upon conclusion of hearings by the county board of
26 equalization, as provided in article 8 of this ~~title~~ TITLE 39, the assessor
27 shall complete the assessment roll of all taxable property within the

1 assessor's county, and, no later than ~~August 25~~ SEPTEMBER 25 in each
2 year or no later than November 21 in each year in any county that has
3 made an election pursuant to section 39-5-122.7, the assessor shall
4 prepare therefrom three copies of the abstract of assessment and in
5 person, and not by deputy, shall subscribe his or her name, under oath, to
6 the following statement, which shall be a part of such abstract:

7 **SECTION 6.** In Colorado Revised Statutes, 39-8-104, **amend** (1)
8 as follows:

9 **39-8-104. Notice of meeting.** (1) Except as provided in
10 subsection (2) of this section, prior to ~~July 1~~ AUGUST 1 of each year, the
11 county clerk and recorder shall give notice in at least one issue of a
12 newspaper published in the assessor's county that beginning on ~~July 1~~
13 AUGUST 1, the county board of equalization will sit in the county's regular
14 public meeting location or other appropriate public meeting place to
15 review the assessment roll of all taxable property located in the county,
16 as prepared by the assessor, and to hear appeals from determinations of
17 the assessor.

18 **SECTION 7.** In Colorado Revised Statutes, 39-8-105, **amend** (1)
19 as follows:

20 **39-8-105. Reports of assessor.** (1) At a meeting of the county
21 board of equalization on or before each September 15 in a county that has
22 made an election pursuant to section 39-5-122.7 (1), or on or before each
23 ~~July 15~~ AUGUST 15 in all other counties, the assessor shall report the
24 valuation for assessment of all taxable real property in the county. The
25 assessor shall submit a list of all persons who have appeared before him
26 or her to present objections or protests concerning real property and the
27 action taken in each case.

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

3 **39-8-106. Petitions for appeal.** (1) The county board of
4 equalization shall receive and hear petitions from any person whose
5 objections or protests have been refused or denied by the assessor. A
6 petition must be in a form approved by the property tax administrator
7 pursuant to section 39-2-109 (1)(d), the contents of which must include
8 the following:

9 (a) A statement informing the person of his or her right to appeal,
10 the time and place at which the county board of equalization will hear
11 appeals from determinations of the assessor, and that, by mailing or
12 delivering one copy of the form to the county board of equalization that
13 is received or postmarked on or before ~~July 15~~ AUGUST 15 of that year for
14 real property and ~~July 20~~ AUGUST 20 of that year for personal property or,
15 if a county has made an election pursuant to section 39-5-122.7 (1), on or
16 before September 15 of that year for both real and personal property, the
17 person will be deemed to have filed his or her petition for hearing with
18 the county board of equalization. The date the form is received by the
19 county board of equalization shall be stamped on the form. All forms
20 shall be presumed to be on time unless the county board of equalization
21 can present evidence to show otherwise.

22 **SECTION 9.** In Colorado Revised Statutes, 39-8-107, **amend**
23 (2)(a) as follows:

24 **39-8-107. Hearings on appeal.** (2) (a) The county board of
25 equalization shall continue its hearings from time to time until all
26 petitions have been heard, but all such hearings shall be concluded and
27 decisions rendered thereon by the close of business on ~~August 5~~

1 SEPTEMBER 5 of that year; except that, in a county that has made an
2 election pursuant to section 39-5-122.7 (1), all such hearings shall be
3 concluded and decisions rendered thereon by the close of business on
4 November 1 of that year. Except as authorized in ~~paragraph (b) of this~~
5 ~~subsection (2)~~ SUBSECTION (2)(b) OF THIS SECTION, any decision shall be
6 mailed to the petitioner within five business days of the date on which
7 such decision is rendered.

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