

CHAPTER 14

TAXATION

SENATE BILL 21-019

BY SENATOR(S) Kolker and Simpson, Bridges, Cooke, Fields, Gardner, Ginal, Holbert, Kirkmeyer, Liston, Lundeen, Moreno, Priola, Rankin, Rodriguez, Scott, Smallwood, Story, Woodward;
also REPRESENTATIVE(S) Tipper and Rich, Bird, Duran, Hooton, Kipp, Mullica, Ricks, Snyder, Titone.

AN ACT**CONCERNING THE AUTHORITY OF ASSESSORS TO MAIL ABBREVIATED NOTICES OF VALUATION ON A POSTCARD FOR PROPERTY TAX PURPOSES.**

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

SECTION 1. Legislative declaration. (1) The general assembly hereby finds and declares that:

(a) The property tax administrator's approved form for notices of valuation are two pages front and back, with different content on each page;

(b) The approved form includes a great number of statutory references and is complicated and difficult to read;

(c) In a recent survey of counties, of the forty-nine responses, thirty-seven percent of county assessors have adopted a postcard format notice of valuation that provides a summary of valuation information, with the long form notice of valuation made available online or on demand;

(d) The postcard format notice of valuation facilitates the efficient and economic operation of local governments;

(e) Mailing costs continue to increase and are burdensome to local governments; and

(f) As good and responsible fiscal stewards of taxpayer dollars, it is incumbent on elected officials and their designees to seek means of lowering costs of doing business.

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

SECTION 2. In Colorado Revised Statutes, 39-5-121, **add** (1.8) as follows:

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

(1.8) (a) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, THE ASSESSOR MAY MAIL ABBREVIATED NOTICES OF VALUATION ON A POSTCARD. THE PROPERTY TAX ADMINISTRATOR SHALL APPROVE THE FORM OF THE ABBREVIATED NOTICE OF VALUATION AS REQUIRED IN SECTION 39-2-109 (1)(d).

(b) AT A MINIMUM, THE POSTCARD MUST:

(I) PROVIDE AN ACCURATE SUMMARY OF THE VALUATION INFORMATION REQUIRED UNDER SUBSECTIONS (1) AND (1.5) OF THIS SECTION;

(II) PROVIDE CONTACT INFORMATION FOR THE ASSESSOR'S OFFICE;

(III) INCLUDE A LINK TO THE ASSESSOR'S WEBSITE WHERE TAXPAYERS CAN ACCESS THE LONG FORM NOTICE OF VALUATION THAT INCLUDES ALL OF THE INFORMATION REQUIRED UNDER SUBSECTIONS (1) AND (1.5) OF THIS SECTION; AND

(IV) STATE THAT THE TAXPAYER MAY REQUEST TO CEASE THE TRANSMISSION OF THE NOTICE OF VALUATION BY POSTCARD AND MAY INSTEAD REQUEST TO RECEIVE FUTURE LONG FORM NOTICE OF VALUATION MAILED IN AN ENVELOPE.

(c) IF THE TAXPAYER WOULD PREFER TO NOT USE THE LINK TO THE ASSESSOR'S WEBSITE TO ACCESS THE LONG FORM NOTICE OF VALUATION, THE TAXPAYER MAY CONTACT THE ASSESSOR'S OFFICE AND REQUEST A LONG FORM NOTICE OF VALUATION BE MAILED INSTEAD.

(d) IF A TAXPAYER MAKES A REQUEST DESCRIBED IN SUBSECTION (1.8)(b)(IV) OF THIS SECTION, THE ASSESSOR SHALL COMPLY.

(e) FAILURE OF A TAXPAYER TO RECEIVE THE NOTICE OF VALUATION BY POSTCARD DOES NOT PRECLUDE COLLECTION BY THE TREASURER OF THE AMOUNT OF TAXES DUE FROM AND PAYABLE BY THE TAXPAYER.

SECTION 3. Applicability. This act applies to notices of valuation required to be mailed no later than May 1, 2021.

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, or safety.

Approved: March 21, 2021