

## CHAPTER 158

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**TAXATION**

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**HOUSE BILL 22-1416**

BY REPRESENTATIVE(S) Esgar and Neville, Baisley, Bennett, Bird, Bockenfeld, Hooton, Jodeh, Lindsay, Lontine, McCluskie, Michaelson Jenet, Pelton, Pico, Rich, Ricks, Sandridge, Snyder, Soper, Titone, Valdez D., Van Winkle, Weissman, Williams, Garnett;  
also SENATOR(S) Kolker and Rankin, Bridges, Ginal, Hansen, Moreno, Sonnenberg, Zenzinger, Fenberg.

**AN ACT**

**CONCERNING PROCEDURAL REQUIREMENTS FOR THE ADMINISTRATION OF PROPERTY TAX, AND, IN CONNECTION THEREWITH, REQUIRING THE PROPERTY TAX ADMINISTRATOR TO MAINTAIN A LIST OF PERSONS INTERESTED IN RECEIVING NOTIFICATIONS ABOUT POSSIBLE AMENDMENTS TO PROPERTY TAX MANUALS, REQUIRING PUBLIC HEARINGS WITH NOTICE IN CONNECTION WITH AMENDMENTS TO PROPERTY TAX MANUALS, REQUIRING PETITIONS FOR CHANGES TO PROPERTY TAX MATERIALS TO BE IN WRITING, REQUIRING NOTIFICATION ABOUT THE OPPORTUNITY TO OBTAIN ADDITIONAL INFORMATION ABOUT THE VALUATION OF COMMERCIAL PROPERTY, REQUIRING NOTIFICATION ABOUT THE ABATEMENT PROCESS, ALLOWING FOR THE CORRECTION OF ERRORS IMPACTING VALUATION OF A CLASS OR SUBCLASS OF PROPERTY, ESTABLISHING A PROCESS FOR ACCELERATED CONSIDERATION OF CERTAIN APPEALS, AND MAKING AN APPROPRIATION.**

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

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

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

(e) To prepare and publish from time to time manuals, appraisal procedures, and instructions, after consultation with the advisory committee to the property tax administrator and the approval of the state board of equalization, concerning methods of appraising and valuing land, improvements, personal property, and mobile homes, and to require their utilization by assessors in valuing and assessing taxable property. Said manuals, appraisal procedures, and instructions shall be based upon the three approaches to appraisal and the procedures set forth in section 39-1-103 (5)(a). Such manuals, appraisal procedures, and instructions shall be

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*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.*

subject to legislative review, the same as rules, ~~and regulations~~, pursuant to section 24-4-103 (8)(d). ~~C.R.S.~~ BEGINNING JANUARY 1, 2023, THE ADMINISTRATOR SHALL COMPLY WITH SUBSECTION (2) OF THIS SECTION WHEN MODIFYING THE MANUALS, APPRAISAL PROCEDURES, AND INSTRUCTIONS.

(k) To prepare and publish guidelines, after consultation with the advisory committee to the property tax administrator and approval of the state board of equalization, concerning the audit and compliance review of oil and gas leasehold properties for property tax purposes, which shall be utilized by assessors, treasurers, and their agents. Such guidelines shall be subject to legislative review, the same as rules, ~~and regulations~~, pursuant to section 24-4-103 (8)(d). ~~C.R.S.~~ BEGINNING JANUARY 1, 2023, THE ADMINISTRATOR SHALL COMPLY WITH SUBSECTION (2) OF THIS SECTION WHEN MODIFYING THE GUIDELINES.

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

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

(I) THE DATE, TIME, AND PLACE OF THE HEARING; AND

(II) EITHER THE TERMS OR SUBSTANCE OF THE PROPOSED CHANGE OR A DESCRIPTION OF THE SUBJECTS AND ISSUES INVOLVED.

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

(d) AT THE PLACE AND TIME STATED IN THE NOTICE, THE ADMINISTRATOR SHALL HOLD A PUBLIC HEARING AT WHICH THE ADMINISTRATOR SHALL AFFORD INTERESTED PERSONS AN OPPORTUNITY TO SUBMIT WRITTEN DATA, VIEWS, OR ARGUMENTS AND TO PRESENT THE SAME ORALLY UNLESS THE ADMINISTRATOR DEEMS IT UNNECESSARY. THE ADMINISTRATOR SHALL CONSIDER ALL SUBMISSIONS WHEN FINALIZING A PROPOSED CHANGE TO THE PROPERTY TAX MATERIALS THAT THE ADMINISTRATOR SUBMITS TO THE ADVISORY COMMITTEE TO THE PROPERTY TAX

ADMINISTRATOR FOR THE ADVISORY COMMITTEE'S REVIEW IN ACCORDANCE WITH SECTION 39-2-131 (1).

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

(f) ANY INTERESTED PERSON SHALL HAVE THE RIGHT TO PETITION THE ADMINISTRATOR IN WRITING FOR THE ISSUANCE, AMENDMENT, OR REPEAL OF ANY PROPERTY TAX MATERIALS. THE PETITION IS OPEN TO PUBLIC INSPECTION. THE ADMINISTRATOR IS NOT REQUIRED TO TAKE ANY ACTION BASED ON A PETITION, BUT WHEN THE ADMINISTRATOR PROPOSES A CHANGE TO THE PROPERTY TAX MATERIALS, THE ADMINISTRATOR SHALL CONSIDER ALL RELATED WRITTEN PETITIONS.

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

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

(I) THE DATE, TIME, AND PLACE OF THE HEARING; AND

(II) THE PROPOSED CHANGES TO THE PROPERTY TAX MATERIALS.

(b) AS USED IN THIS SUBSECTION (3), "PROPERTY TAX MATERIALS" HAS THE SAME MEANING AS SET FORTH IN SECTION 39-2-109 (2)(a).

**SECTION 3.** In Colorado Revised Statutes, 39-5-121, **amend** (1)(a)(I); and **add** (4) as follows:

**39-5-121. Notice of valuation - legislative declaration - repeal.** (1) (a) (I) No later than May 1 in each year, the assessor shall mail to each person who owns land or improvements a notice setting forth the valuation of such land or improvements. For agricultural property, the notice must separately state the actual value of such land or improvements in the previous year, the actual value in the current year, and the amount of any adjustment in actual value. For all other property, the notice must state the total actual value of such land and improvements together in the previous year, the total actual value in the current year, and the amount of any adjustment in total actual value. The notice must not state the valuation for assessment of such land or improvements or combination of land and improvements. Based upon the classification of such taxable property, the notice must also set forth the appropriate ratio of valuation for assessment to be applied to said actual value prior to the calculation of property taxes for the current year and that any change or adjustment of the ratio of valuation for assessment must not constitute grounds for the protest or abatement of taxes. ~~With the approval of the board of county commissioners, The assessor may~~ SHALL include in the notice an estimate of the taxes, OR AN ESTIMATED RANGE OF THE TAXES, owed for the current property tax year. ~~If such estimate is~~

~~included~~; The notice must clearly state that the tax amount is merely an estimate based upon the best available information. The notice must state, in bold-faced type, that the taxpayer has the right to protest any adjustment in valuation but not the estimate of taxes if such an estimate is included in the notice, the classification of the property that determines the assessment percentage to be applied, and the dates and places at which the assessor will hear such protest. The notice must also set forth the following: That, to preserve the taxpayer's right to protest, the taxpayer shall notify the assessor either in writing or in person of the taxpayer's objection and protest; that such notice must be delivered, postmarked, or given in person no later than ~~June 1~~ JUNE 8; and that, after such date, the taxpayer's right to object and protest the adjustment in valuation is lost. The notice must be mailed together with a form that, if completed by the taxpayer, allows the taxpayer to explain the basis for the taxpayer's valuation of the property. Such form may be completed by the taxpayer to initiate an appeal of the assessor's valuation. However, in accordance with section 39-5-122 (2), completion of this form does not constitute the exclusive means of appealing the assessor's valuation. For the years that intervene between changes in the level of value, if the difference between the actual value of such land or improvements in the previous year and the actual value of such land or improvements in the intervening year as set forth in such notice constitutes an increase in actual value of more than seventy-five percent, the assessor shall mail together with the notice an explanation of the reasons for such increase in actual value.

(4) (a) ANY NOTICE OF VALUATION REQUIRED BY SUBSECTIONS (1) AND (1.5) OF THIS SECTION SENT TO THE OWNER OF ANY REAL PROPERTY MUST INCLUDE THE FOLLOWING STATEMENT: "IF A PROPERTY OWNER DOES NOT TIMELY OBJECT TO THEIR PROPERTY'S VALUATION BY JUNE 8 UNDER SECTION 39-5-122, C.R.S., THEY MAY FILE A REQUEST FOR AN ABATEMENT UNDER SECTION 39-10-114, C.R.S., BY CONTACTING THE COUNTY ASSESSOR."

(b) ANY NOTICE OF VALUATION REQUIRED BY SUBSECTIONS (1) AND (1.5) OF THIS SECTION SENT TO THE OWNER OF COMMERCIAL PROPERTY MUST INCLUDE CONTACT INFORMATION FOR THE RELEVANT COUNTY ASSESSOR ALONG WITH THE FOLLOWING STATEMENT: "IF YOU WOULD LIKE INFORMATION ABOUT THE APPROACH USED TO VALUE YOUR PROPERTY, PLEASE CONTACT YOUR COUNTY ASSESSOR."

**SECTION 4.** In Colorado Revised Statutes, 39-5-122, **amend** (1)(a) and (2); and **add** (6) as follows:

**39-5-122. Taxpayer's remedies to correct errors.** (1) (a) On or before May 1 of each year, the assessor shall give public notice in at least one issue of a newspaper published in the assessor's county that, beginning on the first working day after notices of adjusted valuation are mailed to taxpayers, the assessor will sit to hear all objections and protests concerning valuations of taxable real property determined by the assessor for the current year; that, for a taxpayer's objection and protest to be heard, notice must be given to the assessor; and that such notice must be postmarked, delivered, or given in person by ~~June 1~~ JUNE 8. The notice must also state that objections and protests concerning valuations of taxable personal property determined by the assessor for the current year will be heard commencing June 15; that, for a taxpayer's objection and protest to be heard, notice must be given to the assessor; and that such notice must be postmarked or physically delivered by June

30. If there is no such newspaper, then such notice must be conspicuously posted in the offices of the assessor, the treasurer, and the county clerk and recorder and in at least two other public places in the county seat. The assessor shall send news releases containing such notice to radio stations, television stations, and newspapers of general circulation in the county.

(2) If any person is of the opinion that his or her property has been valued too high, has been twice valued, or is exempt by law from taxation or that property has been erroneously assessed to such person, he or she may appear before the assessor and object, complete the form mailed with his or her notice of valuation pursuant to section 39-5-121 (1) or (1.5), or file a written letter of objection and protest by mail with the assessor's office before the last day specified in the notice, stating in general terms the reason for the objection and protest. Reasons for the objection and protest may include, but shall not be limited to, the installation and operation of surface equipment relating to oil and gas wells on agricultural land. Any change or adjustment of any ratio of valuation for assessment shall not constitute grounds for an objection. If the form initiating an appeal or the written letter of objection and protest is filed by mail, it shall be presumed that it was received as of the day it was postmarked. If the form initiating an appeal or the written letter of objection and protest is hand-delivered, the date it was received by the assessor shall be stamped on the form or letter. As stated in the public notice given by the assessor pursuant to subsection (1) of this section, the taxpayer's notification to the assessor of his or her objection and protest to the adjustment in valuation must be delivered, postmarked, or given in person by ~~June 1~~ JUNE 8 in the case of real property. In the case of personal property, the notice must be postmarked or physically delivered by June 30. All such forms and letters received from protesters shall be presumed to be on time unless the assessor can present evidence to show otherwise. The county shall not prescribe the written form of objection and protest to be used. The protester shall have the opportunity on the days specified in the public notice to present his or her objection in writing or protest in person and be heard, whether or not there has been a change in valuation of such property from the previous year and whether or not any change is the result of a determination by the assessor for the current year or by the state board of equalization for the previous year. If the assessor finds any valuation to be erroneous or otherwise improper, the assessor shall correct the error. If the assessor declines to change any valuation that the assessor has determined, the assessor shall state his or her reasons in writing on the form described in section 39-8-106, shall insert the information otherwise required by the form, and shall mail two copies of the completed form to the person presenting the objection and protest so denied on or before the last regular working day of the assessor in June in the case of real property and on or before July 10 in the case of personal property; except that, if a county has made an election pursuant to section 39-5-122.7 (1), the assessor shall mail the copies on or before August 15 in the case of both real and personal property.

(6) IF, DURING THE APPEAL PROCESS DESCRIBED IN THIS SECTION, THE ASSESSOR DISCOVERS ANY ERROR THAT IMPACTS THE VALUATION OF A CLASS OR SUBCLASS OF PROPERTY, THEN, PURSUANT TO SECTION 39-8-102 (1), THE ASSESSOR SHALL RECOMMEND TO THE COUNTY BOARD OF EQUALIZATION AN ADJUSTMENT TO THE VALUATION OF THE CLASS OR SUBCLASS OF PROPERTY TO CORRECT THE ERROR.

**SECTION 5.** In Colorado Revised Statutes, 39-2-125, **add** (2.5) as follows:

**39-2-125. Duties of the board - board of assessment appeals cash fund - creation - accelerated appeal cash fund. (2.5) (a)** ALONG WITH COMPLAINTS DESCRIBED IN SUBSECTION (2) OF THIS SECTION, A TAXPAYER'S APPEAL CONCERNING THE VALUATION OF RENT-PRODUCING COMMERCIAL REAL PROPERTY PURSUANT TO SECTION 39-8-108 (1) IS ADVANCED ON THE CALENDAR AND TAKES PRECEDENCE OVER OTHER MATTERS PENDING BEFORE THE BOARD, IF:

(I) THE TAXPAYER FILES A WRITTEN LETTER OF OBJECTION AND PROTEST UNDER SECTION 39-5-122 (2) OR 39-5-122.7 (2) AND, ON OR BEFORE JULY 15 OF THE SAME CALENDAR YEAR, THE TAXPAYER PROVIDES TO THE ASSESSOR THE INFORMATION DESCRIBED IN SECTION 39-8-107 (5)(a)(I);

(II) THE TAXPAYER REQUESTS THE PRIORITIZATION UNDER THIS SUBSECTION (2.5) AT THE TIME THE APPEAL IS FILED WITH THE BOARD; AND

(III) THE ASSESSOR, UPON ISSUING THE WRITTEN DETERMINATION REGARDING THE OBJECTION AND PROTEST REQUIRED BY SECTION 39-5-122 (2) OR 39-5-122.7 (2), VERIFIES THAT THE TAXPAYER HAS MET THE REQUIREMENTS OF SUBSECTIONS (2.5)(a)(I) AND (2.5)(a)(II) OF THIS SECTION.

(b) THE BOARD OF ASSESSMENT APPEALS MAY CHARGE A FEE TO A TAXPAYER WHOSE APPEAL IS ADVANCED PURSUANT TO THIS SUBSECTION (2.5). THE FEE MUST BE:

(I) BASED UPON THE BOARD OF ASSESSMENT APPEALS' ACTUAL COSTS IN ADVANCING THE TAXPAYER'S APPEAL; AND

(II) DEPOSITED IN THE ACCELERATED APPEAL CASH FUND, WHICH IS HEREBY CREATED IN THE STATE TREASURY. THE STATE TREASURER SHALL CREDIT ALL INTEREST AND INCOME DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE FUND TO THE FUND. MONEY IN THE FUND IS CONTINUOUSLY APPROPRIATED TO THE BOARD OF ASSESSMENT APPEALS TO DEFRAY THE COSTS ASSOCIATED WITH ADVANCING A TAXPAYER'S APPEAL.

**SECTION 6.** In Colorado Revised Statutes, 39-8-108, **add** (5)(a.5) as follows:

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

(a.5) THE VALUATION MAY NOT BE ADJUSTED TO A VALUE OF MORE THAN FIVE PERCENT ABOVE THE VALUATION SET BY THE COUNTY BOARD OF EQUALIZATION PURSUANT TO SECTION 39-8-107, EXCEPT AS SPECIFICALLY PERMITTED PURSUANT TO SECTION 39-5-125.

**SECTION 7. Appropriation.** For the 2022-23 state fiscal year, \$2,000 is appropriated to the department of local affairs for use by the board of assessment appeals. This appropriation is from the general fund. The board may use this appropriation to implement this act.

**SECTION 8. Act subject to petition - effective date.** This act takes effect at

12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2022 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: May 16, 2022