

SB26-046

SENATE FLOOR AMENDMENT

Second Reading

BY SENATOR Frizell

1 Amend the Finance Committee report, dated February 17, 2026, page 1,
2 line 11, strike "and **repeal** (2)" and substitute "**repeal** (2); and **add**
3 (1)(n)".

4 Page 2 of the report, after line 12 insert:

5 "(n) TO PREPARE AND PUBLISH STANDARDIZED FORMS, INCLUDING
6 A LETTER OF AUTHORIZATION, FOR ALL LEVELS OF PROPERTY TAX APPEALS
7 AND TO DEVELOP AND PUBLISH GUIDELINES OR INSTRUCTIONS FOR THE USE
8 OF THE FORMS. ACCORDING TO THE GUIDELINES OR INSTRUCTIONS
9 PUBLISHED BY THE ADMINISTRATOR, NOTARIZATION OF THE FORMS IS NOT
10 REQUIRED SO LONG AS ALTERNATIVE INDICIA OF RELIABILITY AND
11 AUTHENTICITY ARE AVAILABLE."

12 Page 3 of the report, strike line 16 and substitute:

13 "**SECTION 6.** In Colorado Revised Statutes, 39-2-125, **amend**
14 (1) introductory portion and (1)(c) as follows:

15 **39-2-125. Duties of the board - board of assessment appeals**
16 **cash fund - creation - accelerated appeal cash fund - repeal.**

17 (1) The board of assessment appeals shall perform the following
18 duties, such performance to be in accordance with the applicable
19 provisions of article 4 of title 24: ~~C.R.S.~~

20 (c) Hear appeals from decisions of county boards of equalization
21 filed ~~not~~ NO later than THE LATER OF:

22 (I) SEPTEMBER 1;

23 (II) DECEMBER 1, IN A COUNTY THAT USES AN ALTERNATE
24 PROTEST AND APPEAL PROCEDURE PURSUANT TO SECTION 39-5-122.7; OR

25 (III) Thirty days after the entry of ~~any such~~ THE decision, IF THE
26 TAXPAYER WAS NOTIFIED OUTSIDE OF THE REGULAR NOTIFICATION
27 SCHEDULE DESCRIBED IN SECTION 39-5-121;

28 **SECTION 7.** In Colorado Revised Statutes, 39-2-131, **amend**".

29 Page 3 of the report, after line 25 insert:

30 "Page 16 of the bill, after line 15 insert:

31 "**SECTION 15.** In Colorado Revised Statutes, 39-8-107, **amend**
32 (1); and **add** (7) as follows:

33 **39-8-107. Hearings on appeal.**

1 (1) (a) At the hearing upon a petition, the assessor or the assessor's
2 authorized representative shall be present and shall produce information
3 to support the basis and amount of the assessor's valuation of the
4 property. The board shall hear and consider all testimony and examine all
5 exhibits produced or introduced by either the petitioner or the assessor,
6 with no presumption in favor of any pending valuation, and may
7 subpoena witnesses to testify. THE PETITIONER SHALL PAY the costs of
8 producing the petitioner's witnesses, ~~shall be paid by the petitioner~~ and
9 THE COUNTY SHALL PAY the costs of producing the assessor's witnesses.
10 ~~shall be paid by the county~~ On the basis of the testimony produced and
11 the exhibits introduced, the board shall grant or deny the petition, in
12 whole or in part, and shall notify the petitioner and the assessor in
13 writing.

14 (b) (I) If the board denies the petition, in whole or in part, such
15 written notice ~~shall~~ MUST inform the petitioner of the right to appeal
16 ~~within the thirty-day period following the denial to the district court or the~~
17 board of assessment appeals pursuant to ~~the provisions of section~~
18 39-8-108 (1) or ~~within the thirty-day period following the denial to~~ submit
19 the case to arbitration pursuant to ~~the provisions of section 39-8-108.5~~ NO
20 LATER THAN THE LATER OF:

21 (A) SEPTEMBER 1;

22 (B) DECEMBER 1, IN A COUNTY THAT USES AN ALTERNATE
23 PROTEST AND APPEAL PROCEDURE PURSUANT TO SECTION 39-5-122.7; OR

24 (C) THIRTY DAYS AFTER THE ENTRY OF THE DENIAL, IF THE
25 PETITIONER WAS NOTIFIED OUTSIDE OF THE REGULAR NOTIFICATION
26 SCHEDULE DESCRIBED IN SECTION 39-5-121.

27 (II) Such notice ~~shall~~ MUST state that, if the appeal is to the board
28 of assessment appeals, the hearing before the board of assessment appeals
29 ~~shall~~ WILL be the last hearing at which testimony, exhibits, or any other
30 type of evidence may be introduced by either party and that, if there is an
31 appeal to the court of appeals pursuant to section 39-8-108 (2), the record
32 from the hearing before the board of assessment appeals and no new
33 evidence ~~shall~~ WILL be the basis for the court's decision. The phone
34 number and address of the board of assessment appeals ~~shall~~ MUST also
35 be included on the notice. The notice ~~shall~~ MUST also state, in general
36 terms, how to pursue arbitration and that, if a taxpayer submits the case
37 to arbitration, the decision reached under such process ~~shall~~ WILL be final
38 and not subject to review. If a referee heard the case, the board shall, at
39 the written request of any taxpayer or any agent of such taxpayer within
40 seven working days after receipt of said request, make available to the
41 taxpayer or agent the referee's findings and recommendations. At the
42 board's election, the board may either mail, fax, or send by electronic
43 transmission such findings and recommendations to the address, phone

1 number, or electronic address supplied by said taxpayer or agent. Upon
2 receipt of such request, the board shall notify the taxpayer or agent of the
3 estimated cost of providing such findings and recommendations, payment
4 of which ~~shall~~ MUST be made prior to providing such findings and
5 recommendations. Upon providing such findings and recommendations,
6 the board may include a bill for the reasonable cost above the estimated
7 cost and up to the statutory maximum which ~~shall be~~ IS due and payable
8 upon receipt by the taxpayer or agent.

9 **SECTION 16.** In Colorado Revised Statutes, 39-8-108, **amend**
10 (1) as follows:

11 **39-8-108. Decision - review - opportunity to submit case to**
12 **arbitration.**

13 (1) (a) If the county board of equalization grants a petition, in
14 whole or in part, the assessor shall adjust the valuation accordingly; but,
15 if the petition is denied, in whole or in part, the petitioner may appeal the
16 valuation set by the assessor or, if the valuation is adjusted as a result of
17 a decision of the county board of equalization, the adjusted valuation to
18 the board of assessment appeals or to the district court of the county
19 wherein the petitioner's property is located for a trial de novo, or the
20 petitioner may submit the case to arbitration pursuant to the provisions of
21 section 39-8-108.5. Such appeal or submission to arbitration ~~shall~~ MUST
22 be taken no later than THE LATER OF:

23 (I) SEPTEMBER 1;

24 (II) DECEMBER 1, IN A COUNTY THAT USES AN ALTERNATE
25 PROTEST AND APPEAL PROCEDURE PURSUANT TO SECTION 39-5-122.7; OR

26 (III) Thirty days after the date ~~such~~ THE denial was mailed
27 pursuant to section 39-8-107 (2), IF THE PETITIONER WAS NOTIFIED
28 OUTSIDE OF THE REGULAR NOTIFICATION SCHEDULE DESCRIBED IN SECTION
29 39-5-121.

30 (b) Any decision rendered by the county board of equalization
31 ~~shall~~ MUST state that the petitioner has the right to appeal the decision of
32 the county board to the board of assessment appeals or to the district court
33 of the county wherein the petitioner's property is located or to submit the
34 case to arbitration and, to preserve such right, the time by which such
35 appeal or submission to arbitration must be made. Any request by a
36 taxpayer for a hearing before the board of assessment appeals ~~shall~~ MUST
37 be accompanied by a nonrefundable filing fee in an amount specified in
38 section 39-2-125 (1)(h). In addition, any request by a taxpayer for a
39 hearing before the board of assessment appeals ~~shall~~ MUST be stamped
40 with the date on which such request was received by the board. All such
41 requests ~~shall be~~ ARE presumed to be on time unless the board can present
42 evidence to show otherwise.

43 **SECTION 17.** In Colorado Revised Statutes, 39-8-108.5, **amend**

1 (2)(a) as follows:

2 **39-8-108.5. Arbitration of property valuations - arbitrators -**
3 **qualifications - procedures.**

4 (2) (a) (I) ~~Within thirty days of the county board of equalization's~~
5 ~~decision~~; Any taxpayer who plans to pursue arbitration shall notify the
6 board of ~~his~~ THE TAXPAYER'S intent NO LATER THAN THE LATER OF:

7 (A) SEPTEMBER 1;

8 (B) DECEMBER 1, IN A COUNTY THAT USES AN ALTERNATE
9 PROTEST AND APPEAL PROCEDURE PURSUANT TO SECTION 39-5-122.7; OR

10 (C) THIRTY DAYS AFTER THE COUNTY BOARD OF EQUALIZATION'S
11 DECISION, IF THE TAXPAYER WAS NOTIFIED OUTSIDE OF THE REGULAR
12 NOTIFICATION SCHEDULE DESCRIBED IN SECTION 39-5-121.

13 (II) The taxpayer and the county board of equalization shall select
14 an arbitrator from the list prepared pursuant to subsection (1) of this
15 section within ~~forty-five~~ FIFTEEN days of the ~~county board of~~
16 ~~equalization's decision~~ NOTICE OF THE TAXPAYER'S INTENT TO PURSUE
17 ARBITRATION or within thirty days from the date the list of arbitrators is
18 made available in any given year, whichever is later. In the absence of
19 agreement by the taxpayer and the county board of equalization within
20 said specified time period, the district court of the county in which the
21 property is located shall select an arbitrator from said list."

22 Renumber succeeding section accordingly."

23 Page 3 of the report, line 26, strike "section 7" and substitute "section 8".

24 Page 3 of the report, line 28, strike "section 8" and substitute "section 9".

25 Page 3 of the report, line 30, strike "section 9" and substitute "section 10".

26 Page 3 of the report, line 32, strike "section 10" and substitute "section
27 11".

28 Page 3 of the report, line 34, strike "section 11" and substitute "section
29 12".

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