After consideration on the merits, the Committee recommends the following:

HB18-1283 be amended as follows, and as so amended, be referred to the Committee on Appropriations with favorable recommendation:

Amend printed bill, page 3, after line 26 insert:

"SECTION 2. In Colorado Revised Statutes, 39-1-103, amend (5)(c) as follows:

39-1-103. Actual value determined - when. (c) Except as provided in section 39-1-102 (14.4)(b) or 39-1-102 (14.4)(c) and in paragraphs (e) and (f) of this subsection (5) SUBSECTIONS (5)(e) AND (5)(f) OF THIS SECTION, once any property is classified for property tax purposes, it shall remain so classified until such time as its actual use changes or the assessor discovers that the classification is erroneous. The property owner shall endeavor to comply with the reasonable requests of the assessor to supply information which cannot be ascertained independently but which is necessary to determine actual use and properly classify the property when the assessor has evidence that there has been a change in the use of the property. Failure to supply such information shall not be the sole reason for reclassifying the property. Any such request for such information shall be accompanied by a notice that states that failure on the part of the property owner to supply such information will not be used as the sole reason for reclassifying the property in question. Subject to the availability of funds under the assessor’s budget for such purpose, no later than May 1 of each year, the assessor shall inform each person whose property has been reclassified from agricultural land to any other classification of property of the reasons for such reclassification including, but not limited to, the basis for the
determination that the actual use of the property has changed or that the
classification of such property is erroneous.".

Renumber succeeding section accordingly.

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