

SENATE COMMITTEE OF REFERENCE REPORT

Chairman of Committee

March 23, 2017
Date

Committee on Finance.

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

HB17-1049 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

1 Amend reengrossed bill, page 2, line 2, after "**amend**" insert "(1)(a)(I)(A)
2 and".

3 Page 2, strike line 4 and substitute:

4 **"39-10-114. Abatement - cancellation of taxes.**
5 (1) (a) (I) (A) Except as otherwise provided in ~~sub-subparagraphs (D)~~
6 ~~and (E) of this subparagraph (F)~~ SUBSECTIONS (1)(a)(I)(D) AND
7 (1)(a)(I)(E) OF THIS SECTION, if taxes have been levied erroneously or
8 illegally, whether due to erroneous valuation for assessment, irregularity
9 in levying, clerical error, or overvaluation, the treasurer shall report the
10 amount thereof to the board of county commissioners, which shall
11 proceed to abate such taxes in the manner provided by law. The assessor
12 shall make such report if the assessor discovers that taxes have been
13 levied erroneously or illegally. If such taxes have been collected by the
14 treasurer, the board of county commissioners shall authorize refund of the
15 same in the manner provided by law. Except as provided in
16 ~~sub-subparagraphs (E) and (F) of this subparagraph (F)~~ SUBSECTIONS
17 (1)(a)(I)(E) AND (1)(a)(I)(F) OF THIS SECTION AND SECTION 39-5-125 (4),
18 in no case shall an abatement or refund of taxes be made unless a petition
19 for abatement or refund is filed within two years after January 1 of the
20 year following the year in which the taxes were levied. For purposes of
21 this ~~sub-subparagraph (A)~~ SUBSECTION (1)(a)(I)(A), "clerical error" shall
22 include, but shall not be limited to, any clerical error made by a taxpayer

1 in completing personal property schedules pursuant to the provisions of
2 article 5 of this title. Notwithstanding any other law to the contrary, for
3 purposes of this ~~sub-subparagraph (A)~~ SUBSECTION (1)(a)(I)(A),
4 "erroneous valuation" shall include, but shall not be limited to: Any
5 reclassification of property from agricultural land to any other
6 classification of property for the property tax year commencing January
7 1, 1996, if the property in question qualifies for classification as
8 agricultural land as determined pursuant to section 39-1-102 (1.6), as
9 amended by Senate Bill 97-039, enacted at the first regular session of the
10 sixty-first general assembly; and any denial of exemption from taxation
11 for property claimed as agricultural and livestock products for the
12 property tax year commencing January 1, 1996, if the property in question
13 qualifies as agricultural and livestock products as determined pursuant to
14 section 39-1-102 (1.1), as amended by Senate Bill 97-039, enacted at the
15 first regular session of the sixty-first general assembly.

16 (b) Any taxes".

17 Page 3, strike lines 4 through 9 and substitute "FILED.

18 **SECTION 2.** In Colorado Revised Statutes, 39-5-125, **add** (4) as
19 follows:

20 **39-5-125. Omission - correction of errors.** (4) IF OMITTED
21 PROPERTY IS ADDED BY THE ASSESSOR OR THE TREASURER FOR A PRIOR
22 ASSESSMENT YEAR, THEN A PETITION FOR ABATEMENT OR REFUND MAY BE
23 FILED AT ANY TIME AFTER THE TAXES ARE LEVIED AND AN AMENDED TAX
24 BILL HAS BEEN GENERATED, BUT BEFORE TWO YEARS AFTER JANUARY 1 OF
25 THE YEAR FOLLOWING THE YEAR IN WHICH THE TAXES ARE LEVIED."

26 Renumber succeeding section accordingly.

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