

**First Regular Session
Seventy-third General Assembly
STATE OF COLORADO**

REENGROSSED

*This Version Includes All Amendments
Adopted in the House of Introduction*

LLS NO. 21-0589.01 Esther van Mourik x4215

SENATE BILL 21-019

SENATE SPONSORSHIP

Kolker and Simpson, Bridges, Cooke, Fields, Gardner, Ginal, Holbert, Kirkmeyer, Liston, Lundeen, Moreno, Priola, Rankin, Rodriguez, Scott, Smallwood, Story, Woodward

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A BILL FOR AN ACT

101 **CONCERNING THE AUTHORITY OF ASSESSORS TO MAIL ABBREVIATED**
102 **NOTICES OF VALUATION ON A POSTCARD FOR PROPERTY TAX**
103 **PURPOSES.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

The bill allows assessors to mail abbreviated notices of valuation on a postcard for property tax purposes. The bill specifies the minimum information that must be included on the postcard.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

SENATE
3rd Reading Unamended
February 22, 2021

SENATE
2nd Reading Unamended
February 19, 2021

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

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

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

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

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

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

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

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

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

23 **39-5-121. Notice of valuation - legislative declaration.**

24 (1.8) (a) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, THE
25 ASSESSOR MAY MAIL ABBREVIATED NOTICES OF VALUATION ON A
26 POSTCARD. THE PROPERTY TAX ADMINISTRATOR SHALL APPROVE THE
27 FORM OF THE ABBREVIATED NOTICE OF VALUATION AS REQUIRED IN

1 SECTION 39-2-109 (1)(d).

2 (b) AT A MINIMUM, THE POSTCARD MUST:

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

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

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

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

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

19 (d) IF A TAXPAYER MAKES A REQUEST DESCRIBED IN SUBSECTION
20 (1.8)(b)(IV) OF THIS SECTION, THE ASSESSOR SHALL COMPLY.

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

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

27 **SECTION 4. Safety clause.** The general assembly hereby finds,

- 1 determines, and declares that this act is necessary for the immediate
- 2 preservation of the public peace, health, or safety.