

## CHAPTER 29

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**TAXATION**

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**HOUSE BILL 96-1131**

BY REPRESENTATIVES Reeves, Tool, and Martin;  
also SENATOR Schroeder.

**AN ACT****CONCERNING NOTICES RELATED TO THE COLLECTION OF PROPERTY TAXES.**

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

**SECTION 1.** 39-5-121 (1), (1.5), and (2) (a), Colorado Revised Statutes, 1994 Repl. Vol., are amended to read:

**39-5-121. Notice of adjusted valuation.** (1) No later than May 1 in each year, the assessor shall mail to each person ~~whose~~ WHO OWNS land or improvements ~~have been valued at an amount different than the same were valued in the previous year~~ a notice setting forth the amount of such adjustment in valuation OF SUCH LAND OR IMPROVEMENTS. The notice shall state the actual value of such land or improvements in the previous year, the actual value in the current year, and the amount of ~~such~~ ANY adjustment in actual value. The notice shall not state the valuation for assessment of such land or improvements. Based upon the classification of such taxable property, the notice shall also set forth either the ratio of valuation for assessment to be applied to said actual value of all taxable real property other than residential real property prior to the calculation of property taxes for the current year or the projected ratio of valuation for assessment to be applied to said actual value of residential real property prior to the calculation of property taxes for the current year and that any change or adjustment of the projected ratio of valuation for assessment for residential real property shall not constitute grounds for the protest or abatement of taxes. With the approval of the board of county commissioners, the assessor may include in the notice an estimate of the taxes ~~which~~ THAT shall be owed for the current property tax year. If such estimate is included, the notice shall clearly state that the tax amount is merely an estimate based upon the best available information. The notice shall state, in bold-faced type, that the taxpayer has the right to protest ~~such~~ ANY adjustment in valuation but not the estimate of taxes if such an estimate is included in the notice, the

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

classification of the property ~~which~~ THAT determines the assessment percentage to be applied, and the dates and places at which the assessor will hear such protest. Such notice shall also set forth the following: That, to preserve ~~his~~ THE TAXPAYER'S right to protest, the taxpayer must notify the assessor either by mail or in person of ~~his~~ THE TAXPAYER'S objection and protest; that, if notice is made by mail, such notice must be postmarked no later than May 27 and that, if notice is made in person, such notice must be made no later than June 1; and that, after such date, the taxpayer's right to object and protest the adjustment in valuation is lost. The notice shall be mailed together with a form ~~which~~ THAT, if completed by the taxpayer, allows the taxpayer to explain the basis for ~~his~~ 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 shall not constitute the exclusive means of appealing the assessor's valuation. For the years ~~which~~ 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.

(1.5) No later than June 15 in each year, the assessor shall mail to each person ~~whose~~ WHO OWNS taxable personal property ~~has been valued at an amount different than that returned by him in his personal property schedule~~ a notice setting forth the ~~amount of such adjustment in~~ valuation OF SUCH PERSONAL PROPERTY. The notice shall state the actual value of such personal property in the previous year, the actual value in the current year, and the amount of ~~such~~ ANY adjustment in actual value. The notice shall not state the valuation for assessment of such personal property. The notice shall also set forth the ratio of valuation for assessment to be applied to said actual value prior to the calculation of property taxes for the current year. With the approval of the board of county commissioners, the assessor may include in the notice an estimate of the taxes ~~which~~ THAT shall be owed for the current property tax year. If such an estimate is included, the notice shall clearly state that the tax amount is merely an estimate based upon the best available information. The notice shall state, in bold-faced type, that the taxpayer has the right to protest ~~such~~ ANY adjustment in valuation but not the estimate of taxes if such an estimate is included in the notice, and the dates and places at which the assessor will hear such protest. Such notice shall also set forth the following: To preserve ~~his~~ THE TAXPAYER'S right to protest, the taxpayer must notify the assessor either by mail or in person of ~~his~~ THE TAXPAYER'S objection and protest; that, if notice is made by mail, such notice must be postmarked no later than June 30 and that, if notice is made in person, such notice must be made no later than July 5; and that, after such date, the taxpayer's right to object and protest the adjustment in valuation is lost. The notice shall be mailed together with a form ~~which~~ THAT, if completed by the taxpayer, allows the taxpayer to explain the basis for ~~his~~ 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 shall not constitute the exclusive means of appealing the assessor's valuation.

(2) (a) The assessor shall, no later than August 25 of each year, notify each taxing entity subject to the provisions of section 29-1-301, C.R.S., ~~and notify~~ the division of local government, AND THE DEPARTMENT OF EDUCATION of the total valuation for

assessment of land and improvements within the entity and shall also report: The amount of the total valuation for assessment attributable to annexation or inclusion of additional land, and the improvements thereon, and personal property connected therewith, within the taxing entity for the preceding year; the amount attributable to new construction and personal property connected therewith, as defined by the administrator in manuals prepared pursuant to section 39-2-109 (1) (e), within the taxing entity for the preceding year; the amount attributable to increased volume of production for the preceding year by a producing mine if said mine is wholly or partially within the taxing entity and if such increase in volume of production causes an increase in the level of services provided by the taxing entity; and the amount attributable to previously legally exempt federal property ~~which~~ THAT becomes taxable if such property causes an increase in the level of services provided by the taxing entity.

**SECTION 2.** 39-5-128 (1), Colorado Revised Statutes, 1994 Repl. Vol., is amended to read:

**39-5-128. Certification of valuation for assessment.** (1) No later than August 25 of each year, the assessor shall certify TO THE DEPARTMENT OF EDUCATION, to the clerk of each town and city, to the secretary of each school district, and to the secretary of each special district within ~~his~~ THE ASSESSOR'S county the total valuation for assessment of all taxable property located within the territorial limits of each such town, city, school district, or special district and shall notify each such clerk, secretary, and board to officially certify the levy of such town, city, school district, or special district to the board of county commissioners no later than December 15. The assessor shall also certify to the secretary of each school district the actual value of the taxable property in the district.

**SECTION 3.** 39-10-114 (1) (a) (I) (A) and (3), Colorado Revised Statutes, 1994 Repl. Vol., are amended to read:

**39-10-114. Abatement, cancellation of taxes.** (1) (a) (I) (A) Except as otherwise provided in sub-subparagraphs (D) and (E) of this subparagraph (I), if taxes have been levied erroneously or illegally, whether due to erroneous valuation for assessment, irregularity in levying, clerical error, or overvaluation, the treasurer shall report the amount thereof to the board of county commissioners, which shall proceed to abate such taxes in the manner provided by law. THE ASSESSOR SHALL MAKE SUCH REPORT IF THE ASSESSOR DISCOVERS THAT TAXES HAVE BEEN LEVIED ERRONEOUSLY OR ILLEGALLY. If such taxes have been collected by the treasurer, the board of county commissioners shall authorize refund of the same in the manner provided by law. Except as provided in sub-subparagraph (E) of this subparagraph (I), in no case shall an abatement or refund of taxes be made unless a petition for abatement or refund is filed within two years after January 1 of the year following the year in which the taxes were levied. For purposes of this sub-subparagraph (A), "clerical error" shall include, but shall not be limited to, any clerical error made by a taxpayer in completing personal property schedules pursuant to the provisions of article 5 of this title.

(3) The treasurer shall keep a complete record of all taxes abated, refunded, or determined to be uncollectible and cancelled by the board of county commissioners as provided in subsection (2) of this section. The treasurer shall file an annual report

with the administrator by ~~March 1~~ AUGUST 25 of each year, which shall include all taxes abated, refunded, or determined to be uncollectible and cancelled. Such report shall include the name of each owner of taxable property granted such abatement, refund, or cancellation of property taxes, the amount of property taxes abated, refunded, or cancelled, and the date such abatement, refund, or cancellation was granted.

**SECTION 4.** 39-11-101, Colorado Revised Statutes, 1994 Repl. Vol., is amended to read:

**39-11-101. Notice to delinquent owner.** Except as otherwise provided in section 39-2-117 (1) (a), the treasurer, no later than September 1 of each year, shall notify by mail, at the person's last-known address, each person by whom taxes for the previous year are known to be due and unpaid of the amount of the person's delinquency and shall allow ~~ten~~ FIFTEEN days from the time of mailing of said notice for the payment of such delinquent taxes and delinquent interest thereon. ~~Twenty days after mailing such notice;~~ The treasurer shall make a list of all lands and town lots the tax liens on which are subject to sale, describing such land and town lots as the same are described on the tax roll, with an accompanying notice stating that the tax lien on each such tract of land or town lot described in said list, on a day specified thereafter and the next succeeding days, will be sold by the treasurer at public auction for the taxes, delinquent interest, and charges thereon at the treasurer's office or at any other location in the county deemed suitable by the treasurer; except that all of the property offered for sale on the same day shall be offered for sale at the same location. If such list is not made until after September 1, the sale held thereunder shall not be void by reason thereof.

**SECTION 5.** 39-11-128 (1) (b), Colorado Revised Statutes, 1994 Repl. Vol., is amended to read:

**39-11-128. Condition precedent to deed - notice.** (1) Before any purchaser, or assignee of such purchaser, of a tax lien on any land, town or city lot, or mining claim sold for taxes or special assessments due either to the state or any county or incorporated town or city within the same at any sale of tax liens for delinquent taxes levied or assessments authorized by law is entitled to a deed for the land, lot, or claim so purchased, he shall make request upon the treasurer, who shall then comply with the following:

(b) In all cases or instances where the valuation for assessment of the property is ~~one~~ FIVE hundred dollars or more, the treasurer shall publish such notice, three times, at intervals of one week, in some daily, weekly, or semiweekly newspaper published in such county, not more than five months nor less than three months before the time at which the tax deed may issue, and he shall send by registered or certified mail a copy of such notice to each person not found to be served whose address is known or can be determined upon diligent inquiry. If no such newspaper is published in the county, then said notice shall be published in the newspaper that is published in Colorado nearest the county seat of the county in which such land, lot, or claim is situated. The purchaser or assignee, at the time of making such request for notification on the treasurer, shall pay to the treasurer a fee, as provided in section 30-1-102, C.R.S. The treasurer shall make and carefully preserve among the files of his office a record of all things done in compliance with this section and shall certify

to the same.

**SECTION 6. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: March 25, 1996