

CHAPTER 160

TAXATION

SENATE BILL 98-093

BY SENATOR Linkhart;
also REPRESENTATIVES Agler, K. Alexander, Epps, Gotlieb, and Tool.

AN ACT

CONCERNING AN ALTERNATE PROCEDURE FOR TAXPAYERS TO CONTEST THE VALUATION OF REAL PROPERTY FOR PROPERTY TAX PURPOSES IN CERTAIN COUNTIES THAT ELECT TO UTILIZE SUCH ALTERNATIVE PROCEDURE.

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

SECTION 1. Part 1 of article 5 of title 39, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SECTION to read:

39-5-122.7. Alternate protest and appeal procedure for large counties.

(1) IN THE COUNTIES OF BOULDER, EL PASO, AND JEFFERSON, AND IN THE CITY AND COUNTY OF DENVER, FOR ANY PROPERTY TAX YEAR COMMENCING ON OR AFTER JANUARY 1, 1999, THE GOVERNING BODY OF SUCH COUNTY MAY, AT THE REQUEST OF THE ASSESSOR, ELECT TO USE AN ALTERNATE PROTEST AND APPEAL PROCEDURE TO DETERMINE OBJECTIONS AND PROTESTS CONCERNING VALUATIONS OF TAXABLE REAL PROPERTY. SUCH ELECTION SHALL NOT BE MADE UNLESS THE ASSESSOR HAS REQUESTED THE USE OF THE ALTERNATIVE PROTEST AND APPEAL PROCEDURE. SUCH ELECTION SHALL BE MADE ON OR BEFORE MAY 1 OF EACH YEAR AND SHALL BE EFFECTIVE FOR ALL OBJECTIONS AND PROTESTS CONCERNING VALUATIONS OF TAXABLE REAL PROPERTY FOR SUCH YEAR. THE GOVERNING BODY OF THE COUNTY SHALL PROVIDE NOTICE OF SUCH ELECTION TO THE BOARD OF ASSESSMENT APPEALS AND TO THE DISTRICT COURT IN SUCH COUNTY.

(2) IN THE EVENT THAT A COUNTY ELECTS TO FOLLOW AN ALTERNATIVE PROTEST AND APPEAL PROCESS AS AUTHORIZED BY SUBSECTION (1) OF THIS SECTION, THE ASSESSOR SHALL ISSUE ANY WRITTEN DETERMINATION REGARDING THE OBJECTION

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

AND PROTEST IN THE CASE OF REAL PROPERTY BY THE DATE SPECIFIED IN SECTION 39-5-122 (2).

(3) FOR PURPOSES OF THIS SECTION, "COUNTY" SHALL INCLUDE A CITY AND COUNTY.

SECTION 2. 39-5-122 (2), Colorado Revised Statutes, is amended to read:

39-5-122. Taxpayer's remedies to correct errors. (2) If any person is of the opinion that his OR HER property has been valued too high, ~~or~~ has been twice valued, or is exempt by law from taxation or that property has been erroneously assessed to ~~him~~ SUCH PERSON, he OR SHE may appear before the assessor and object, ~~he may~~ complete the form mailed with his OR HER notice of valuation pursuant to section 39-5-121 (1) or (1.5), or ~~he may~~ file a written letter of objection and protest by mail with the assessor's office before the last day specified in the notice, stating in general terms the reason for the objection and protest. Reasons for the objection and protest may include, but shall not be limited to, the installation and operation of surface equipment relating to oil and gas wells on agricultural land. Any change or adjustment of any ratio of valuation for assessment for residential real property pursuant to the provisions of section 39-1-104.2 shall not constitute grounds for such objection. If the form initiating an appeal or the written letter of objection and protest is filed by mail, it shall be presumed that it was received as of the day it was postmarked. If the form initiating an appeal or the written letter of objection and protest is hand-delivered, the date it was received by the assessor shall be stamped on the form or letter. As stated in the public notice given by the assessor pursuant to subsection (1) of this section, if the taxpayer notifies the assessor of his OR HER objection and protest to the adjustment in valuation by mail, such notification shall be postmarked by May 27 in the case of real property and June 30 in the case of personal property. If the taxpayer notifies the assessor in person, such notice shall be given by June 1 in the case of real property and July 5 in the case of personal property. All such forms and letters received from protesters shall be presumed to be on time unless the assessor can present evidence to show otherwise. The county shall not prescribe the written form of objection and protest to be used. The protester shall have the opportunity on the days specified in the public notice to present his OR HER objection by mail or protest in person and be heard, whether or not there has been a change in valuation of such property from the previous year and whether or not any change is the result of a determination by the assessor for the current year or by the state board of equalization for the previous year. If the assessor finds any valuation to be erroneous or otherwise improper, ~~he~~ THE ASSESSOR shall correct such error, but, if ~~he~~ THE ASSESSOR declines to change any valuation ~~which he~~ THAT THE ASSESSOR has determined, ~~he~~ THE ASSESSOR shall state his OR HER reasons in writing on the form described in section 39-8-106, shall insert the information otherwise required by the form, and shall, on or before the last regular working day of the assessor in June in the case of real property, EXCEPT IF A COUNTY HAS MADE AN ELECTION PURSUANT TO SECTION 39-5-122.7 (1), ON OR BEFORE THE LAST WORKING DAY OF THE ASSESSOR IN AUGUST IN THE CASE OF REAL PROPERTY and ON OR BEFORE July 10 in the case of personal property, mail two copies of such completed form to the person presenting the objection and protest so denied.

SECTION 3. 39-8-104, Colorado Revised Statutes, is amended to read:

39-8-104. Notice of meeting. (1) EXCEPT AS PROVIDED IN SUBSECTION (2) OF THIS SECTION, prior to July 1 of each year, the county clerk and recorder shall give notice in at least one issue of a newspaper published in his OR HER county that beginning on July 1, the county board of equalization will sit in the county courthouse to review the assessment roll of all taxable property located in the county, as prepared by the assessor, and to hear appeals from determinations of the assessor.

(2) PRIOR TO A DATE ESTABLISHED BY THE COUNTY BOARD OF EQUALIZATION, BUT NO LATER THAN SEPTEMBER 1, THE COUNTY CLERK AND RECORDER IN A COUNTY THAT HAS MADE AN ELECTION PURSUANT TO SECTION 39-5-122.7 (1) SHALL GIVE NOTICE IN AT LEAST ONE ISSUE OF A NEWSPAPER PUBLISHED IN HIS OR HER COUNTY THAT BEGINNING SUCH DATE THE COUNTY BOARD OF EQUALIZATION WILL SIT IN THE COUNTY COURTHOUSE TO REVIEW THE ASSESSMENT ROLL OF ALL TAXABLE PROPERTY LOCATED IN THE COUNTY, AS PREPARED BY THE ASSESSOR, AND TO HEAR APPEALS FROM DETERMINATIONS OF THE ASSESSOR.

(3) If there is no ~~such~~ newspaper, then such notice shall be conspicuously posted in the offices of the county clerk and recorder, the treasurer, and the assessor and in at least two other public places in the county seat.

SECTION 4. 39-8-105 (1), Colorado Revised Statutes, is amended to read:

39-8-105. Reports of assessor. (1) At a meeting of the county board of equalization on the second Monday in July, OR ON THE SECOND MONDAY IN SEPTEMBER IN A COUNTY THAT HAS MADE AN ELECTION PURSUANT TO SECTION 39-5-122.7 (1), the assessor shall report the valuation for assessment of all taxable real property in the county. ~~He~~ THE ASSESSOR shall submit a list of all persons who have appeared before him OR HER to present objections or protests concerning real property and his OR HER action in each case.

SECTION 5. The introductory portion to 39-8-106 (1) and 39-8-106 (1) (a), Colorado Revised Statutes, are amended to read:

39-8-106. Petitions for appeal. (1) The COUNTY board OF EQUALIZATION shall receive and hear petitions from all persons whose objections or protests have been refused or denied by the assessor. Such petitions shall be in a form approved by the property tax administrator pursuant to section 39-2-109 (1) (d), the contents of which shall include the following:

(a) A statement informing such person of his OR HER right to appeal, the time and place at which the county board of equalization will hear appeals from determinations of the assessor, and that, by mailing or delivering one copy of the form to the county board of equalization ~~which~~ THAT is received or postmarked on or before July 15 of that year for real property, EXCEPT, IF A COUNTY HAS MADE AN ELECTION PURSUANT TO SECTION 39-5-122.7 (1), ON OR BEFORE SEPTEMBER 15 OF THAT YEAR FOR REAL PROPERTY and July 20 of that year for personal property, such person will be deemed to have filed his OR HER petition for hearing with the county board of equalization. The date the form is received by the county board of equalization shall be stamped on the form. All such forms shall be presumed to be on time unless the county board of equalization can present evidence to show otherwise.

SECTION 6. 39-8-107 (2), Colorado Revised Statutes, is amended to read:

39-8-107. Hearings on appeal. (2) The COUNTY board OF EQUALIZATION shall continue its hearings from time to time until all petitions have been heard, but all such hearings shall be concluded and decisions rendered thereon by the close of business on August 5 of that year; EXCEPT THAT, IN A COUNTY THAT HAS MADE AN ELECTION PURSUANT TO SECTION 39-5-122.7 (1), ALL SUCH HEARINGS SHALL BE CONCLUDED AND DECISIONS RENDERED THEREON BY THE CLOSE OF BUSINESS ON NOVEMBER 1 OF THAT YEAR. Any decision shall be mailed to the petitioner within five business days of the date on which such decision is rendered.

SECTION 7. Effective date - applicability. This act shall take effect July 1, 1998, and shall apply to property tax years commencing on or after January 1, 1999.

SECTION 8. 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: April 21, 1998