

CHAPTER 17

TAXATION

HOUSE BILL 02-1085

BY REPRESENTATIVE(S) Cloer, Groff, Hoppe, Jahn, Mace, and Vigil;
also SENATOR(S) Phillips, Fitz-Gerald, Hernandez, Isgar, Nichol, and Tupa.

AN ACT**CONCERNING CHANGES IN THE DEADLINES FOR TAXPAYERS TO GIVE NOTICE OF OBJECTION TO VALUATION OF REAL PROPERTY BY ASSESSORS.**

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

SECTION 1. 39-5-121 (1) (a), Colorado Revised Statutes, is amended to read:

39-5-121. Notice of valuation - legislative declaration. (1) (a) No later than May 1 in each year, the assessor shall mail to each person who owns land or improvements a notice setting forth the valuation of such land or improvements. For agricultural property, the notice shall separately state the actual value of such land or improvements in the previous year, the actual value in the current year, and the amount of any adjustment in actual value. For all other property, the notice shall state the total actual value of such land and improvements together in the previous year, the total actual value in the current year, and the amount of any adjustment in total actual value. The notice shall not state the valuation for assessment of such land or improvements or combination of land and 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 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

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

the right to protest any adjustment in valuation but not the estimate of taxes if such an estimate is included in the notice, the classification of the property 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 the taxpayer's right to protest, the taxpayer must notify the assessor either ~~by mail~~ IN WRITING or in person of the taxpayer's objection and protest; that ~~if notice is made by mail~~ such notice must be DELIVERED, postmarked, OR GIVEN IN PERSON 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 that, if completed by the taxpayer, allows the taxpayer to explain the basis for 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 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.

SECTION 2. 39-5-122 (1) and (2), Colorado Revised Statutes, are amended to read:

39-5-122. Taxpayer's remedies to correct errors. (1) On or before May 1 of each year, the assessor shall give public notice in at least one issue of a newspaper published in his OR HER county that, beginning on the first working day after notices of adjusted valuation are mailed to taxpayers, ~~and until June 1, he~~ THE ASSESSOR will sit to hear all objections and protests concerning valuations of taxable real property determined by ~~him~~ THE ASSESSOR for the current year; that, for a taxpayer's objection and protest to be heard, notice must be given to the assessor; and that such notice ~~if given by mail, must be by May 27 or, if given in person must be~~ POSTMARKED, DELIVERED, OR GIVEN IN PERSON by June 1. The notice shall also state that objections and protests concerning valuations of taxable personal property determined by ~~him~~ THE ASSESSOR for the current year will be heard commencing June 15; that, for a taxpayer's objection and protest to be heard, notice must be given to the assessor; and that such notice if given by mail, must be by June 30 or, if given in person must be by July 5. If there is no such newspaper, then such notice shall be conspicuously posted in the offices of the assessor, the treasurer, and the county clerk and recorder, and in at least two other public places in the county seat. The assessor shall send news releases containing such notice to radio stations, television stations, and newspapers of general circulation in the county.

(2) If any person is of the opinion that his or her property has been valued too high, has been twice valued, or is exempt by law from taxation or that property has been erroneously assessed to such person, he or she may appear before the assessor and object, complete the form mailed with his or her notice of valuation pursuant to section 39-5-121 (1) or (1.5), or 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 TAXPAYER'S NOTIFICATION TO the assessor of his or her objection and protest to the adjustment in valuation ~~by mail, such notification shall be~~ MUST BE DELIVERED, postmarked, OR GIVEN IN PERSON by ~~May 27~~ JUNE 1 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.~~ IN THE CASE OF PERSONAL PROPERTY, SUCH NOTICE MUST BE POSTMARKED BY JUNE 30 OR GIVEN IN PERSON BY JULY 5. 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~~ IN WRITING 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, the assessor shall correct such error, but, if the assessor declines to change any valuation that the assessor has determined, 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. Effective date - applicability. (1) This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

(2) The provisions of this act shall apply to property tax years commencing on or after January 1, 2003.

Approved: March 21, 2002