

## CHAPTER 184

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**TAXATION**

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**HOUSE BILL 03-1306**

BY REPRESENTATIVE(S) Hall, Briggs, Hoppe, Miller Weddig, and Williams T.;  
also SENATOR(S) Jones.

**AN ACT**

**CONCERNING THE APPOINTMENT OF INDEPENDENT REFEREES BY A BOARD OF COUNTY COMMISSIONERS TO CONDUCT A HEARING RELATED TO A PETITION FOR AN ABATEMENT OR REFUND OF PROPERTY TAXES.**

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

**SECTION 1.** 39-1-113 (1), Colorado Revised Statutes, is amended to read:

**39-1-113. Abatement and refund of taxes.** (1) Except as otherwise provided in subsection (1.5) of this section, no decision on any petition regarding abatement or refund of taxes, as provided for in section 39-10-114, shall be made by the board of county commissioners unless a hearing is had thereon, at which hearing the assessor and the taxpayer shall have the opportunity to be present. THE BOARD MAY APPOINT INDEPENDENT REFEREES WHO ARE EXPERIENCED IN PROPERTY VALUATION TO CONDUCT THE HEARING ON BEHALF OF THE BOARD, TO MAKE FINDINGS, AND TO SUBMIT RECOMMENDATIONS TO THE BOARD FOR ITS FINAL DECISION.

**SECTION 2. Effective date.** 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.

Approved: April 22, 2003

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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.*