

CHAPTER 207

GOVERNMENT - STATE

SENATE BILL 03-261

BY SENATOR(S) Teck, Owen, and Reeves;
also REPRESENTATIVE(S) Witwer, Plant, and Young.

AN ACT

CONCERNING FEES ASSESSED FOR THE COSTS OF ADMINISTERING PROGRAMS IN THE DEPARTMENT OF LOCAL AFFAIRS, AND, IN CONNECTION THEREWITH, INCREASING CERTAIN FEES COLLECTED BY THE BOND ALLOCATIONS COMMITTEE, THE OFFICE OF THE PROPERTY TAX ADMINISTRATOR, AND THE BOARD OF ASSESSMENT APPEALS, AND MAKING AN APPROPRIATION.

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

SECTION 1. 24-32-1707 (6), Colorado Revised Statutes, is amended to read:

24-32-1707. Statewide balance -repeal. (6) (a) No application for an allocation shall be complete unless it is accompanied by an application fee. The amount of such fee shall be determined and collected by the executive director. All fees collected pursuant to this ~~section~~ PARAGRAPH (a) shall be transmitted to the state treasurer, who shall credit the same to the ~~general fund~~ PRIVATE ACTIVITY BOND ALLOCATIONS FUND CREATED IN PARAGRAPH (b) OF THIS SUBSECTION (6). The general assembly shall make annual appropriations from the general fund for expenditures of the executive director incurred in the performance of his OR HER duties under this article.

(b) (I) IN ADDITION TO THE APPLICATION FEE REQUIRED PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (6), THE DEPARTMENT MAY CHARGE AN ADMINISTRATIVE FEE TO ENTITIES OTHER THAN LOCAL GOVERNMENTS THAT RECEIVE BONDING AUTHORITY FROM THE COMMITTEE. THE EXECUTIVE DIRECTOR SHALL DETERMINE THE AMOUNT OF THE FEE ANNUALLY BASED ON THE COSTS ASSOCIATED WITH THE ADMINISTRATION OF THIS ARTICLE AND SHALL BE RESPONSIBLE FOR THE COLLECTION OF THE FEE. THE FEES COLLECTED PURSUANT TO THIS PARAGRAPH (b) SHALL BE TRANSMITTED TO THE STATE TREASURER, WHO SHALL CREDIT THE SAME TO THE PRIVATE ACTIVITY BOND ALLOCATIONS FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. THE MONEYS IN THE FUND SHALL BE SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY FOR THE DIRECT AND INDIRECT COSTS OF THE ADMINISTRATION

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

OF THIS ARTICLE.

(II) THIS PARAGRAPH (b) IS REPEALED, EFFECTIVE JULY 1, 2005, UNLESS THE DEPARTMENT'S AUTHORITY TO CHARGE AN ADMINISTRATIVE FEE IS EXTENDED BY THE GENERAL ASSEMBLY ACTING BY BILL PRIOR TO SAID DATE.

SECTION 2. The introductory portion to 39-2-125 (1) and 39-2-125 (1) (h), Colorado Revised Statutes, are amended to read:

39-2-125. Duties of the board. (1) The board OF ASSESSMENT APPEALS shall perform the following duties, such performance to be in accordance with the applicable provisions of article 4 of title 24, C.R.S.:

(h) ~~Collect filing fees as authorized by section 39-8-108 (1)~~ COLLECT ANY FILING FEE THAT SHALL ACCOMPANY A TAXPAYER'S REQUEST FOR A HEARING BEFORE THE BOARD PURSUANT TO THIS SECTION. All fees collected by the board shall be transmitted to the state treasurer, who shall credit the same to the general fund. ANY REQUEST FOR A HEARING BEFORE THE BOARD PURSUANT TO SECTIONS 39-2-117 (5) (b), 39-4-108 (8), 39-8-108 (1), AND 39-10-114.5 (1) SHALL BE ACCOMPANIED BY A NONREFUNDABLE FILING FEE AS FOLLOWS:

(I) FOR ANY PERSON OTHER THAN A TAXPAYER PRO SE, AN AMOUNT EQUAL TO SEVENTY-FIVE PERCENT OF THE DOCKET FEE REQUIRED TO BE PAID BY A PLAINTIFF, PETITIONER, THIRD-PARTY PLAINTIFF, AND A PARTY FILING A CROSS CLAIM OR COUNTERCLAIM IN A DISTRICT COURT OF THE STATE PURSUANT TO SECTION 13-32-101 (1) (d), C.R.S., FOR EACH TRACT, PARCEL, OR LOT OF REAL PROPERTY AND FOR EACH SCHEDULE OF PERSONAL PROPERTY INCLUDED IN SUCH REQUEST; EXCEPT THAT, IF ANY REQUEST FOR A HEARING BEFORE THE BOARD INVOLVES MORE THAN ONE TRACT, PARCEL, OR LOT OWNED BY THE SAME TAXPAYER AND INVOLVES THE SAME ISSUE REGARDING THE VALUATION OF SUCH REAL PROPERTY, ONLY ONE FILING FEE SHALL BE REQUIRED FOR SUCH REQUEST FOR A HEARING.

(II) FOR ANY PERSON WHO IS A TAXPAYER PRO SE, FOR THE FIRST TWO REQUESTS FOR A HEARING WITHIN A FISCAL YEAR, THE TAXPAYER SHALL NOT BE REQUIRED TO PAY A FILING FEE, AND FOR EACH ADDITIONAL REQUEST WITHIN SUCH FISCAL YEAR, AN AMOUNT EQUAL TO SEVENTY-FIVE PERCENT OF THE DOCKET FEE REQUIRED TO BE PAID BY EACH PLAINTIFF, PETITIONER, THIRD-PARTY PLAINTIFF, AND PARTY FILING A CROSS CLAIM OR COUNTERCLAIM IN A COURT OF RECORD OF APPROPRIATE LIMITED JURISDICTION PURSUANT TO SECTION 13-32-101 (1) (c) (I), C.R.S., FOR EACH TRACT, PARCEL, OR LOT OF REAL PROPERTY, AND FOR EACH SCHEDULE OF PERSONAL PROPERTY INCLUDED IN SUCH REQUEST; EXCEPT THAT, IF ANY REQUEST FOR A HEARING BEFORE THE BOARD INVOLVES MORE THAN ONE TRACT, PARCEL, OR LOT OWNED BY THE SAME TAXPAYER AND INVOLVES THE SAME ISSUE REGARDING THE VALUATION OF SUCH REAL PROPERTY, ONLY ONE FILING FEE SHALL BE REQUIRED FOR SUCH REQUEST FOR A HEARING.

SECTION 3. 39-2-117 (1) (a), (3) (a) (I), (3) (a) (III), and (5) (b), Colorado Revised Statutes, are amended, and the said 39-2-117 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

39-2-117. Applications for exemption - review - annual reports - procedures.

(1) (a) Every application filed on or after January 1, 1990, claiming initial exemption of real and personal property from general taxation pursuant to the provisions of sections 39-3-106 to 39-3-113 and 39-3-116 shall be made on forms prescribed and furnished by the administrator, shall contain such information as specified in paragraph (b) of this subsection (1), and shall be signed by the owner of such property or his OR HER authorized agent under the penalty of perjury in the second degree and, except as otherwise provided in this paragraph (a), shall be accompanied by a payment of ~~seventy-five~~ ONE HUNDRED FIFTY dollars, which shall be credited to the ~~general fund~~. ~~Every application filed on or after January 1, 1990, but prior to January 1, 1993, claiming initial exemption of real and personal property from general taxation pursuant to the provisions of section 39-3-106 or 39-3-106.5 shall be accompanied by a payment of two hundred fifty dollars, which shall be credited to the general fund~~ PROPERTY TAX EXEMPTION FUND CREATED IN SUBSECTION (8) OF THIS SECTION. The administrator shall examine and review each application submitted, and, if it is determined that the exemption therein claimed is justified and in accordance with the intent of the law, the exemption shall be granted, the same to be effective upon such date in the year of application as the administrator shall determine, but in no event shall ~~such~~ THE exemption apply to any year prior to the year preceding the year in which application is made. On all properties for which an application is pending in the office of the administrator, taxes shall not be due and payable until such determination has been made. Such property shall not be listed for the tax sale, and no delinquent interest will be charged on any portion of the exemption ~~which~~ THAT is denied. The decision of the administrator shall be issued in writing and a copy thereof furnished to the applicant and to the assessor, treasurer, and board of county commissioners of the county wherein such property is located.

(3) (a) (I) On and after January 1, 1990, and no later than April 15 of each year, every owner of real or personal property for which exemption from general taxation has previously been granted shall file a report with the administrator upon forms furnished by the division, containing such information relative to the exempt property as specified in paragraph (b) of this subsection (3), and signed under the penalty of perjury in the second degree. Each such annual report shall be accompanied by a payment of ~~twenty-five~~ FIFTY-THREE dollars, which shall be credited to the ~~general fund~~ PROPERTY TAX EXEMPTION FUND CREATED IN SUBSECTION (8) OF THIS SECTION. Each such annual report filed later than April 15, but prior to July 1, shall be accompanied by ~~an additional~~ A late filing fee of ONE HUNDRED fifty dollars. On and after January 1, 1990, every owner of real or personal property for which exemption from general taxation has previously been granted pursuant to the provisions of section 39-3-111 and ~~which~~ THAT is used for any purpose other than the purposes specified in sections 39-3-106 to 39-3-113 for less than two hundred eight hours during the calendar year or if the use of the property for such purposes results in annual gross rental income to such owner of less than ten thousand dollars shall not be required to file any annual report pursuant to the provisions of this subsection (3). In order to claim such exemption, in lieu of such annual report, ~~such~~ THE owner shall annually file with the administrator a declaration stating that the property is used for such purposes for less than two hundred eight hours during the calendar year or such use results in annual gross rental income to ~~such~~ THE owner of less than ten thousand dollars.

(III) In the event an annual report is not received by June 1 from an owner of real or personal property for which an exemption was granted for the previous year

pursuant to the provisions of section 39-3-106 or 39-3-106.5, the administrator shall give notice in writing to such property owner by June 15 that failure to file a delinquent report during a twelve-month period commencing the following July 1 shall operate as the forfeiture of any right to claim exemption of previously exempt property from general taxation for the year in which such notice is given. Upon the filing of ~~such~~ THE delinquent annual report, a late filing fee of ~~seventy-five~~ ONE HUNDRED FIFTY dollars shall be paid, which shall be credited to the ~~general fund~~ PROPERTY TAX EXEMPTION FUND CREATED IN SUBSECTION (8) OF THIS SECTION. Failure to file ~~such~~ THE delinquent annual report within ~~such~~ THE twelve-month period shall result in the forfeiture of any right to claim exemption of such property from general taxation for the year in which such failure to file ~~such~~ THE annual report first occurred. The administrator shall review each report filed to determine if ~~such~~ THE property continues to qualify for exemption, and, if it is determined that the property does not so qualify, the owner of ~~such~~ THE property shall be notified in writing of the disqualification, and the assessor, treasurer, and board of county commissioners of the county in which the property is located shall also be so notified.

(5) (b) An appeal from any decision of the administrator may be taken by the board of county commissioners of the county wherein such property is located, or by any owner of taxable property in such county, or by the owner of the property for which exemption is claimed if exemption has been denied or revoked in full or in part. Any such appeal shall be taken to the board of assessment appeals PURSUANT TO THE PROVISIONS OF SECTION 39-2-125 no later than thirty days following the decision of the administrator.

(8) ALL FEES COLLECTED PURSUANT TO THIS SECTION SHALL BE TRANSMITTED TO THE STATE TREASURER WHO SHALL CREDIT SUCH REVENUES TO THE PROPERTY TAX EXEMPTION FUND, WHICH FUND IS HEREBY CREATED IN THE STATE TREASURY. THE MONEYS IN THE FUND SHALL BE SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY FOR THE DIRECT AND INDIRECT COSTS OF THE ADMINISTRATION OF THIS ARTICLE.

SECTION 4. 39-8-108 (1), Colorado Revised Statutes, is amended to read:

39-8-108. Decision - review - opportunity to submit case to arbitration.

(1) If the county board of equalization grants a petition, in whole or in part, the assessor shall adjust the valuation accordingly; but, if the petition is denied, in whole or in part, the petitioner may appeal the valuation set by the assessor or, if the valuation is adjusted as a result of a decision of the county board of equalization, the adjusted valuation to the board of assessment appeals or to the district court of the county wherein the petitioner's property is located for a trial de novo, or the petitioner may submit the case to arbitration pursuant to the provisions of section 39-8-108.5. Such appeal or submission to arbitration shall be taken no later than thirty days after the date such denial was mailed pursuant to section 39-8-107 (2). Any decision rendered by the county board of equalization shall state that the petitioner has the right to appeal the decision of the county board to the board of assessment appeals or to the district court of the county wherein the petitioner's property is located or to submit the case to arbitration and, to preserve such right, the time by which such appeal or submission to arbitration must be made. Any request by ~~any person other than the~~ A taxpayer ~~pro-se~~ for a hearing before the board of assessment appeals shall be accompanied by a nonrefundable filing fee in an amount of ~~twenty-five dollars, for~~

~~each tract, parcel, or lot of real property and for each schedule of personal property included in such request, except that, if any request for a hearing before the board of assessment appeals involves more than one tract, parcel, or lot owned by the same taxpayer and involves the same issue regarding the valuation of such real property, only one filing fee shall be required for such request for a hearing~~ SPECIFIED IN SECTION 39-2-125 (1) (h). In addition, any request by a taxpayer for a hearing before the board of assessment appeals shall be stamped with the date on which such request was received by the board. All such requests shall be presumed to be on time unless the board can present evidence to show otherwise.

SECTION 5. Appropriation - adjustments to the 2003 long bill. (1) For the implementation of this act, in addition to any other appropriation, there is hereby appropriated for the fiscal year beginning July 1, 2003, to the department of local affairs, the following amounts:

(a) From the property tax exemption fund, for the division of property taxation, the sum of six hundred thirty-five thousand three hundred dollars (\$635,300), or so much thereof as may be necessary; and

(b) From the private activity bond allocations fund, for the division of housing, for costs associated with the private activity bond allocations committee, the sum of seventy-one thousand dollars (\$71,000), or so much thereof as may be necessary.

(2) For the implementation of this act, general fund appropriations made in the annual general appropriation act, for the fiscal year beginning July 1, 2003, to the department of local affairs, shall be reduced as follows:

(a) For the division of property taxation, the sum of six hundred thirty-five thousand three hundred dollars (\$635,300); and

(b) For the division of housing, for costs associated with the private activity bond allocations committee, the sum of seventy-one thousand dollars (\$71,000).

SECTION 6. Effective date. This act shall take effect July 1, 2003.

SECTION 7. 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: May 1, 2003