

CHAPTER 116

TAXATION

SENATE BILL 05-105

BY SENATOR(S) Keller;
also REPRESENTATIVE(S) McCluskey, Berens, Carroll T., Coleman, Hall, and Jahn.

AN ACT

CONCERNING THE ALTERNATIVE PROTEST AND APPEAL PROCEDURE FOR TAXPAYERS TO CONTEST THE VALUATION OF TAXABLE PROPERTY FOR PROPERTY TAX PURPOSES IN SPECIFIED COUNTIES THAT ELECT TO USE THE ALTERNATIVE PROCEDURE.

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

SECTION 1. 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, 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~~ AN 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, the taxpayer's notification to the assessor of his or her objection and protest to the adjustment in valuation must be delivered, postmarked, or given in person by June 1 in the case of real property. In the case of personal property, ~~such~~ THE notice must be postmarked by June 30 or given in person by July 5. All such forms and letters

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

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 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~~ THE 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 MAIL TWO COPIES OF THE COMPLETED FORM TO THE PERSON PRESENTING THE OBJECTION AND PROTEST SO DENIED 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.~~ EXCEPT THAT IF A COUNTY HAS MADE AN ELECTION PURSUANT TO SECTION 39-5-122.7 (1), THE ASSESSOR SHALL MAIL THE COPIES ON OR BEFORE THE LAST WORKING DAY OF THE ASSESSOR IN AUGUST IN THE CASE OF BOTH REAL AND PERSONAL PROPERTY.

SECTION 2. 39-5-122.7 (1) and (2), Colorado Revised Statutes, are amended to read:

39-5-122.7. Alternate protest and appeal procedure for specified 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~~ ANY 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~~ THE election shall not be made unless the assessor has requested the use of the alternative protest and appeal procedure. ~~Such~~ THE 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~~ THE year. The governing body of the county shall provide notice of ~~such~~ THE 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~~ PROCEDURE as authorized by subsection (1) of this section, the assessor shall issue any written determination regarding the objection and protest ~~in the case of real property~~ by the date specified in section 39-5-122 (2).

SECTION 3. 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~~ ANY PERSON whose objections or protests have been refused or denied by the assessor. ~~Such petitions~~ A PETITION 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~~ THE 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 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~~ OR, IF A COUNTY HAS MADE AN ELECTION PURSUANT TO SECTION 39-5-122.7 (1), ON OR BEFORE SEPTEMBER 15 OF THAT YEAR FOR BOTH REAL AND PERSONAL PROPERTY, THE 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 4. 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 27, 2005