

CHAPTER 38

TAXATION

SENATE BILL 05-056

BY SENATOR(S) Johnson, Shaffer, and Teck;
also REPRESENTATIVE(S) Jahn.

AN ACT

CONCERNING AMOUNTS PAID IN CONNECTION WITH A PROPERTY TAX APPEAL, AND, IN CONNECTION THEREWITH, ESTABLISHING THAT, IN THE EVENT OF A SUSTAINED APPEAL, THE APPELLANT SHALL PROVIDE THE ASSESSOR NOTICE OF A SUSTAINED APPEAL, AND THAT THE ASSESSOR SHALL PROVIDE THE TREASURER COPIES OF SUCH NOTICE PRIOR TO THE APPELLANT RECEIVING A REFUND OF TAXES, DELINQUENT INTEREST, COSTS, AND WITNESS FEES.

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

SECTION 1. 39-8-109, Colorado Revised Statutes, is amended to read:

39-8-109. Effects of board of assessment appeals or district court decision.

If upon appeal the appellant is sustained, in whole or in part, then THE APPELLANT SHALL PROVIDE A COPY OF THE ORDER OR JUDGMENT OF THE BOARD OF ASSESSMENT APPEALS OR DISTRICT COURT, AS THE CASE MAY BE, TO THE COUNTY ASSESSOR. IF THE ORDER OR JUDGMENT HAS BEEN APPEALED, THEN THE APPELLANT SHALL PRESENT TO THE COUNTY ASSESSOR A COPY OF THE ORIGINAL ORDER OR JUDGMENT OF THE BOARD OF ASSESSMENT APPEALS OR DISTRICT COURT AND COPIES OF ALL FURTHER DECISIONS OF THE BOARD OF ASSESSMENT APPEALS, DISTRICT COURT, COURT OF APPEALS, AND SUPREME COURT. Upon presentation to the treasurer BY THE COUNTY ASSESSOR of a ~~certified~~ copy of the order or judgment of the board of assessment appeals or district court, as the case may be, AND, IF THE CASE HAS BEEN APPEALED, COPIES OF ALL FURTHER DECISIONS OF THE BOARD OF ASSESSMENT APPEALS, DISTRICT COURT, COURT OF APPEALS, AND SUPREME COURT, modifying the valuation for assessment of the property, the appellant, IDENTIFIED AS THE PETITIONER OR PLAINTIFF ON THE ORDER OR JUDGMENT OF THE BOARD OF ASSESSMENT APPEALS OR DISTRICT COURT, shall forthwith receive the appropriate refund of taxes and delinquent interest thereon, together with refund interest at the same rate as delinquent interest as specified in section 39-10-104.5, and a refund of costs in said court or board of assessment appeals, as the case may be, including the fees of the appellant's witnesses, in such

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

amount as may be fixed by the court or board of assessment appeals, as the case may be. Such refund interest shall only accrue from the date on which payment of taxes and delinquent interest thereon was received by the treasurer. Such refund shall be paid to the appellant even if the appellant is not the current owner of the property. If the order or judgment of either such court or board of assessment appeals is for the county, then the county shall recover costs from the appellant in such amount as may be fixed by the court or board of assessment appeals, as the case may be.

SECTION 2. Applicability. This act shall apply to appeals filed on or after the effective date of this act.

SECTION 3. 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 5, 2005