

CHAPTER 155

GOVERNMENT - COUNTY

SENATE BILL 10-138

BY SENATOR(S) Heath;
also REPRESENTATIVE(S) Peniston, Vigil.

AN ACT

CONCERNING THE AWARD OF EXPENSES IN A PROCEEDING TO APPEAL THE VALUATION OF
PROPERTY FOR PROPERTY TAX PURPOSES.

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

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

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

(1) 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 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 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~~

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

~~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~~ THE APPELLANT AND THE COUNTY SHALL EACH BE RESPONSIBLE FOR THEIR RESPECTIVE COSTS IN SAID COURT OR BOARD OF ASSESSMENT APPEALS, AS THE CASE MAY BE.

SECTION 2. Act subject to petition - 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 (August 11, 2010, if adjournment sine die is on May 12, 2010); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part shall not take effect unless approved by the people at the general election to be held in November 2010 and shall take effect on the date of the official declaration of the vote thereon by the governor.

(2) The provisions of this act shall apply to appeals commenced on or after the applicable effective date of this act.

Approved: April 21, 2010