

## CHAPTER 195

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**GOVERNMENT - COUNTY**

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## HOUSE BILL 10-1117

BY REPRESENTATIVE(S) Benefield, Primavera, Solano, Tyler, Vigil;  
also SENATOR(S) Johnston, Hudak, Newell, Tochtrop.

## AN ACT

CONCERNING CERTAIN PROCEDURES REGARDING THE LEVYING OF TAXES BY COUNTY OFFICERS, AND, IN CONNECTION THEREWITH, RAISING THE AMOUNT OF ABATEMENT OR REFUND THAT MAY BE APPROVED BY A BOARD OF COUNTY COMMISSIONERS AND ALLOWING FOR THE ELECTRONIC TRANSMISSION OF NOTICES OF VALUATION SENT BY THE COUNTY ASSESSOR AND TAX STATEMENTS SENT BY THE COUNTY TREASURER.

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

**SECTION 1.** 39-1-113 (1.5), (2), and (3), Colorado Revised Statutes, are amended to read:

**39-1-113. Abatement and refund of taxes.** (1.5) Upon ~~being authorized~~ AUTHORIZATION by the board of county commissioners, the assessor may review petitions for abatement or refund and settle by written mutual agreement any such petition for abatement or refund in an amount of ~~one thousand~~ TEN THOUSAND dollars or less per tract, parcel, or lot of land or per schedule of personal property. Any abatement or refund agreed upon and settled pursuant to this subsection (1.5) shall not be subject to the requirements of subsection (1) of this section.

(2) (a) Whenever any abatement or refund in an amount of ~~one thousand~~ TEN THOUSAND dollars or less is recommended by the board of county commissioners, the board shall order the abatement of taxes pro rata for all levies applicable to such property, or, in the case of a refund, the board shall order the refund of taxes pro rata by all jurisdictions receiving payment thereof.

(b) Whenever any abatement or refund in an amount of ~~one thousand~~ TEN THOUSAND dollars or less has been agreed upon and settled by the assessor pursuant to subsection (1.5) of this section, the assessor shall order the abatement of taxes pro rata for all levies applicable to such property, or, in the case of a refund, the assessor

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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.*

shall order the refund of taxes pro rata by all jurisdictions receiving payment thereof.

(3) Whenever any abatement or refund in an amount in excess of ~~one thousand~~ TEN THOUSAND dollars is recommended by the board of county commissioners, two copies of an application therefor, reciting the amount of such abatement or refund and the grounds upon which it should be allowed, shall be submitted to the administrator for review pursuant to section 39-2-116. If an application is approved, the board of county commissioners shall order the abatement of taxes pro rata for all levies applicable to such property, or, in the case of a refund, the board of county commissioners shall order the refund of taxes pro rata by all jurisdictions receiving payment thereof.

**SECTION 2.** 39-5-121, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

**39-5-121. Notice of valuation - legislative declaration.**

(1.7) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A TAXPAYER MAY REQUEST TO RECEIVE BY ELECTRONIC TRANSMISSION THE NOTICES OF VALUATION REQUIRED BY SUBSECTIONS (1) AND (1.5) OF THIS SECTION. THE TAXPAYER SHALL SUBMIT ALONG WITH THE REQUEST AN ELECTRONIC ADDRESS TO WHICH THE ASSESSOR MAY SEND FUTURE NOTICES OF VALUATION. THE ASSESSOR, UPON RECEIPT OF SUCH REQUEST BY A TAXPAYER TO RECEIVE NOTICES OF VALUATION ELECTRONICALLY, MAY SEND ALL FUTURE NOTICES OF VALUATION BY ELECTRONIC TRANSMISSION TO THE ELECTRONIC ADDRESS SUPPLIED BY THE TAXPAYER; EXCEPT THAT, IF A TAXPAYER SUBSEQUENTLY REQUESTS TO CEASE THE ELECTRONIC TRANSMISSION OF SUCH NOTICES AND REQUESTS TO RECEIVE FUTURE NOTICES OF VALUATION BY MAIL, THE ASSESSOR SHALL COMPLY WITH THE REQUEST. FAILURE OF A TAXPAYER TO RECEIVE THE ELECTRONIC NOTICE OF VALUATION SHALL NOT PRECLUDE COLLECTION BY THE TREASURER OF THE AMOUNT OF TAXES DUE FROM AND PAYABLE BY THE TAXPAYER.

**SECTION 3.** 39-10-103 (1)(a), Colorado Revised Statutes, is amended, and the said 39-10-103 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

**39-10-103. Tax statement.** (1) (a) As soon as practicable after January 1, the treasurer shall, AT THE TREASURER'S DISCRETION, mail OR SEND ELECTRONIC NOTIFICATION to each person whose name appears on the tax list and warrant a statement OR TRUE AND ACTUAL NOTICE OF ELECTRONIC STATEMENT AVAILABILITY, AS APPLICABLE, showing the total amount of taxes payable by such person, which statement shall separately list the amount of taxes levied on real and personal property and shall recite the actual value of the property and the amount of valuation for assessment upon which such taxes were levied. If any of the personal property upon which taxes are to be levied is a mobile home, the tax statement shall contain the following notice: "This property may not be moved without a valid permit or prorated tax receipt and a transportable manufactured home permit from the county treasurer's office. Violators shall be prosecuted." Failure of any person to receive such statement OR TRUE AND ACTUAL NOTICE OF AN ELECTRONIC STATEMENT, AS APPLICABLE, shall not preclude collection by the treasurer of the amount of taxes due from and payable by such person. Such statement shall include a notice that,

if such person desires a receipt for payment of taxes, the person shall request such receipt. The statement may also state what each mill levy would have been for each taxing district for the prior tax year based upon the current year's valuation for assessment.

(4) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A TAXPAYER MAY REQUEST TO RECEIVE BY ELECTRONIC TRANSMISSION THE STATEMENT REQUIRED BY SUBSECTION (1) OF THIS SECTION. THE TAXPAYER SHALL SUBMIT ALONG WITH THE REQUEST AN ELECTRONIC ADDRESS TO WHICH THE TREASURER MAY SEND FUTURE STATEMENTS. THE TREASURER, UPON RECEIPT OF SUCH REQUEST BY A TAXPAYER TO RECEIVE STATEMENTS ELECTRONICALLY, MAY SEND ALL FUTURE STATEMENTS BY ELECTRONIC TRANSMISSION TO THE ELECTRONIC ADDRESS SUPPLIED BY THE TAXPAYER; EXCEPT THAT, IF A TAXPAYER SUBSEQUENTLY REQUESTS TO CEASE THE ELECTRONIC TRANSMISSION OF SUCH STATEMENTS AND REQUESTS TO RECEIVE FUTURE STATEMENTS BY MAIL, THE TREASURER SHALL COMPLY WITH THE REQUEST. FAILURE OF A TAXPAYER TO RECEIVE THE ELECTRONIC STATEMENT SHALL NOT PRECLUDE COLLECTION BY THE TREASURER OF THE AMOUNT OF TAXES DUE FROM AND PAYABLE BY THE TAXPAYER.

**SECTION 4.** 39-10-104.5 (3) (a), Colorado Revised Statutes, is amended to read:

**39-10-104.5. Payment dates - optional payment dates - failure to pay - delinquency.** (3) (a) If the first installment is not paid on or before the last day of February, then delinquent interest on the first installment shall accrue at the rate of one percent per month from the first day of March until the date of payment; except that, if payment of the first installment is made after the last day of February but not later than thirty days after the mailing by the treasurer of the tax statement, OR TRUE AND ACTUAL NOTIFICATION OF AN ELECTRONIC STATEMENT, pursuant to section 39-10-103 (1) (a), no such delinquent interest shall accrue. If the second installment is not paid by the fifteenth day of June, delinquent interest on the second installment shall accrue at the rate of one percent per month from the sixteenth day of June until the date of payment. Interest on the first installment shall continue to accrue at the same time that interest is accruing on the unpaid portion of the second installment. The taxpayer shall continue to have the option of paying delinquent property taxes in two equal installments until one day prior to the sale of the tax lien on such property pursuant to article 11 of this title.

**SECTION 5. 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 property tax years commencing on or after the applicable effective date of this act.

Approved: May 5, 2010