

## CHAPTER 11

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**TAXATION**


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**HOUSE BILL 13-1113**

BY REPRESENTATIVE(S) Court, Fields, McLachlan, Pabon, Rosenthal, Schafer;  
also SENATOR(S) Johnston, Aguilar, Grantham, Hill, Lambert, Steadman.

**AN ACT**

**CONCERNING THE CREATION OF A PILOT ALTERNATE PROPERTY TAX VALUATION PROTEST AND  
APPEAL PROCEDURE FOR THE CITY AND COUNTY OF DENVER.**

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

**SECTION 1.** In Colorado Revised Statutes, 39-5-121, **amend** (1) (a) and (1.5) (a) as follows:

**39-5-121. Notice of valuation - legislative declaration.** (1) (a) (I) No later than May 1 in each year, the assessor shall mail to each person who owns land or improvements a notice setting forth the valuation of such land or improvements. For agricultural property, the notice shall separately state the actual value of such land or improvements in the previous year, the actual value in the current year, and the amount of any adjustment in actual value. For all other property, the notice shall state the total actual value of such land and improvements together in the previous year, the total actual value in the current year, and the amount of any adjustment in total actual value. The notice shall not state the valuation for assessment of such land or improvements or combination of land and improvements. Based upon the classification of such taxable property, the notice shall also set forth either the ratio of valuation for assessment to be applied to said actual value of all taxable real property other than residential real property prior to the calculation of property taxes for the current year or the projected ratio of valuation for assessment to be applied to said actual value of residential real property prior to the calculation of property taxes for the current year and that any change or adjustment of the projected ratio of valuation for assessment for residential real property shall not constitute grounds for the protest or abatement of taxes. With the approval of the board of county commissioners, the assessor may include in the notice an estimate of the taxes that shall be owed for the current property tax year. If such estimate is included, the notice shall clearly state that the tax amount is merely an estimate based upon the

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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.*

best available information. The notice shall state, in bold-faced type, that the taxpayer has the right to protest any adjustment in valuation but not the estimate of taxes if such an estimate is included in the notice, the classification of the property that determines the assessment percentage to be applied, and the dates and places at which the assessor will hear such protest. EXCEPT AS OTHERWISE PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH (a), such notice shall also set forth the following: That, to preserve the taxpayer's right to protest, the taxpayer must notify the assessor either in writing or in person of the taxpayer's objection and protest; that such notice must be delivered, postmarked, or given in person no later than June 1; and that, after such date, the taxpayer's right to object and protest the adjustment in valuation is lost. The notice shall be mailed together with a form that, if completed by the taxpayer, allows the taxpayer to explain the basis for the taxpayer's valuation of the property. Such form may be completed by the taxpayer to initiate an appeal of the assessor's valuation. However, in accordance with section 39-5-122 (2), completion of this form shall not constitute the exclusive means of appealing the assessor's valuation. For the years that intervene between changes in the level of value, if the difference between the actual value of such land or improvements in the previous year and the actual value of such land or improvements in the intervening year as set forth in such notice constitutes an increase in actual value of more than seventy-five percent, the assessor shall mail together with the notice an explanation of the reasons for such increase in actual value.

(II) FOR THE CITY AND COUNTY OF DENVER ONLY, IF THE CITY AND COUNTY OF DENVER ELECTS TO USE THE PILOT ALTERNATE PROTEST PROCEDURE ESTABLISHED IN SECTION 39-5-122.8, THE NOTICE MAILED PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH (a) SHALL STATE THAT, TO PRESERVE THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST, THE TAXPAYER MUST NOTIFY THE BOARD OF COUNTY COMMISSIONERS IN WRITING OF THE TAXPAYER'S OBJECTION AND PROTEST; THAT SUCH NOTICE MUST BE DELIVERED OR POSTMARKED NO LATER THAN NOVEMBER 15 OF THE YEAR IN WHICH THE NOTICE OF VALUATION WAS MAILED; AND THAT AFTER SUCH DATE, THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST THE ADJUSTMENT IN VALUATION IS LOST.

(1.5) (a) (I) EXCEPT AS OTHERWISE PROVIDED IN SUB-SUBPARAGRAPH (A) OF SUBPARAGRAPH (II) OF THIS PARAGRAPH (a), no later than June 15 in each year, the assessor shall mail to each person who owns taxable personal property a notice setting forth the valuation of the personal property. The notice shall state the actual value of such personal property in the previous year, the actual value in the current year, and the amount of any adjustment in actual value. The notice shall not state the valuation for assessment of the personal property. The notice shall also set forth the ratio of valuation for assessment to be applied to said actual value prior to the calculation of property taxes for the current year. With the approval of the board of county commissioners, the assessor may include in the notice an estimate of the taxes that shall be owed for the current property tax year. If such an estimate is included, the notice shall clearly state that the tax amount is merely an estimate based upon the best available information. The notice shall state, in bold-faced type, that the taxpayer has the right to protest any adjustment in valuation but not the estimate of taxes if such an estimate is included in the notice, and the dates and places at which the assessor will hear protests. EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (II) OF THIS PARAGRAPH (a), the notice shall also set forth the following:

To preserve the taxpayer's right to protest, the taxpayer must notify the assessor either by mail or in person of the taxpayer's objection and protest; that the notice must be postmarked or physically delivered no later than June 30; and that, after such date, the taxpayer's right to object and protest the adjustment in valuation is lost. The notice shall be mailed together with a form that, if completed by the taxpayer, allows the taxpayer to explain the basis for the taxpayer's valuation of the property. The form may be completed by the taxpayer to initiate an appeal of the assessor's valuation. However, in accordance with section 39-5-122 (2), completion of this form shall not constitute the exclusive means of appealing the assessor's valuation.

(II) FOR THE CITY AND COUNTY OF DENVER ONLY, IF THE CITY AND COUNTY OF DENVER ELECTS TO USE THE PILOT ALTERNATE PROTEST PROCEDURE ESTABLISHED IN SECTION 39-5-122.8, THE NOTICE REQUIRED PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH (a) SHALL BE MODIFIED AS FOLLOWS:

(A) THE ASSESSOR SHALL MAIL TO EACH PERSON WHO OWNS TAXABLE PERSONAL PROPERTY THE NOTICE SETTING FORTH THE VALUATION OF THE PERSONAL PROPERTY NO LATER THAN JULY 15 EACH YEAR; AND

(B) THE NOTICE SHALL STATE THAT, TO PRESERVE THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST, THE TAXPAYER MUST NOTIFY THE BOARD OF COUNTY COMMISSIONERS IN WRITING OF THE TAXPAYER'S OBJECTION AND PROTEST; THAT SUCH NOTICE MUST BE DELIVERED OR POSTMARKED NO LATER THAN NOVEMBER 15 OF THE YEAR IN WHICH THE NOTICE OF VALUATION WAS MAILED; AND THAT AFTER SUCH DATE, THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST THE ADJUSTMENT IN VALUATION IS LOST.

**SECTION 2.** In Colorado Revised Statutes, 39-5-122, **amend** (1) as follows:

**39-5-122. Taxpayer's remedies to correct errors.** (1) (a) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (b) OF THIS SUBSECTION (1), on or before May 1 of each year, the assessor shall give public notice in at least one issue of a newspaper published in his or her county that, beginning on the first working day after notices of adjusted valuation are mailed to taxpayers, the assessor will sit to hear all objections and protests concerning valuations of taxable real property determined by the assessor for the current year; that, for a taxpayer's objection and protest to be heard, notice must be given to the assessor; and that such notice must be postmarked, delivered, or given in person by June 1. The notice shall also state that objections and protests concerning valuations of taxable personal property determined by the assessor for the current year will be heard commencing June 15; that, for a taxpayer's objection and protest to be heard, notice must be given to the assessor; and that such notice must be postmarked or physically delivered by June 30. If there is no such newspaper, then such notice shall be conspicuously posted in the offices of the assessor, the treasurer, and the county clerk and recorder and in at least two other public places in the county seat. The assessor shall send news releases containing such notice to radio stations, television stations, and newspapers of general circulation in the county.

(b) FOR THE CITY AND COUNTY OF DENVER ONLY, IF THE CITY AND COUNTY OF DENVER ELECTS TO USE THE PILOT ALTERNATE PROTEST PROCEDURE ESTABLISHED

IN SECTION 39-5-122.8, THE NOTICE REQUIRED PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (1) SHALL BE MODIFIED TO STATE THAT THE CITY AND COUNTY OF DENVER HAS ELECTED TO USE THE PILOT ALTERNATE PROTEST PROCEDURE ESTABLISHED IN SECTION 39-5-122.8; THAT ALL OBJECTIONS AND PROTESTS WILL BE DETERMINED BY THE BOARD OF COUNTY COMMISSIONERS IN ACCORDANCE WITH THE PROTEST PROCEDURES SET FORTH IN SECTION 39-5-122.8; THAT, TO PRESERVE THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST, THE TAXPAYER MUST NOTIFY THE BOARD OF COUNTY COMMISSIONERS IN WRITING OF THE TAXPAYER'S OBJECTION AND PROTEST; THAT SUCH NOTICE MUST BE DELIVERED OR POSTMARKED NO LATER THAN NOVEMBER 15 OF THE YEAR IN WHICH THE NOTICE OF VALUATION WAS MAILED; AND THAT AFTER SUCH DATE, THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST THE ADJUSTMENT IN VALUATION IS LOST.

**SECTION 3.** In Colorado Revised Statutes, add 39-5-122.8 as follows:

**39-5-122.8. Pilot alternate protest procedure - city and county of Denver - repeal.** (1) AT THE REQUEST OF THE ASSESSOR, THE GOVERNING BODY OF THE CITY AND COUNTY OF DENVER MAY ELECT TO USE THE PILOT ALTERNATE PROTEST PROCEDURE DESCRIBED IN SUBSECTION (2) OF THIS SECTION TO DETERMINE OBJECTIONS AND PROTESTS CONCERNING VALUATIONS OF TAXABLE PROPERTY RATHER THAN USE OTHER PROVISIONS OF THIS ARTICLE. THE ELECTION SHALL NOT BE MADE UNLESS THE ASSESSOR HAS REQUESTED THE USE OF AN ALTERNATE PROTEST PROCEDURE. THE ELECTION SHALL BE MADE ON OR BEFORE MAY 1 AND SHALL BE EFFECTIVE FOR ALL OBJECTIONS AND PROTESTS CONCERNING VALUATIONS OF TAXABLE PROPERTY FOR THAT YEAR AND FOR ALL FUTURE YEARS UNTIL THE GOVERNING BODY ELECTS NOT TO FOLLOW THE PILOT ALTERNATE PROTEST PROCEDURE OR THIS SECTION IS REPEALED PURSUANT TO SUBSECTION (3) OF THIS SECTION. A GOVERNING BODY THAT ELECTS NOT TO FOLLOW THE PILOT ALTERNATE PROTEST PROCEDURE, AFTER PREVIOUSLY ELECTING TO FOLLOW SUCH PROCEDURE, MUST DO SO ON OR BEFORE MARCH 1. THE GOVERNING BODY OF THE CITY AND COUNTY OF DENVER SHALL PROVIDE NOTICE OF AN ELECTION PURSUANT TO THIS SUBSECTION (1) TO THE BOARD OF ASSESSMENT APPEALS AND TO THE DISTRICT COURT IN SUCH COUNTY.

(2)(a) THE CITY AND COUNTY OF DENVER SHALL AMEND THE NOTICES REQUIRED BY SECTIONS 39-5-121 AND 39-5-122 TO PROVIDE NOTICE THAT ALL OBJECTIONS AND PROTESTS CONCERNING VALUATION OF TAXABLE PROPERTY SHALL BE DETERMINED IN ACCORDANCE WITH THIS SECTION.

(b) IF ANY TAXPAYER 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 THE PROPERTY HAS BEEN ERRONEOUSLY ASSESSED TO SUCH PERSON, THE TAXPAYER MAY FILE A WRITTEN OBJECTION AND PROTEST WITH THE BOARD OF COUNTY COMMISSIONERS BY DELIVERING OR MAILING THE WRITTEN OBJECTION AND PROTEST NO LATER THAN NOVEMBER 15 OF THE YEAR IN WHICH THE NOTICE OF VALUATION WAS MAILED.

(c) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (d) OF THIS SUBSECTION (2), NO DECISION ON ANY WRITTEN OBJECTION AND PROTEST CONCERNING VALUATION OF TAXABLE PROPERTY SHALL BE MADE BY THE BOARD OF COUNTY COMMISSIONERS UNLESS A HEARING IS HELD THEREON, AT WHICH HEARING THE ASSESSOR AND THE

TAXPAYER OR THE TAXPAYER'S AUTHORIZED REPRESENTATIVE SHALL HAVE THE OPPORTUNITY TO BE PRESENT. THE BOARD MAY APPOINT INDEPENDENT REFEREES WHO ARE EXPERIENCED IN PROPERTY VALUATION TO CONDUCT THE HEARING ON BEHALF OF THE BOARD, TO MAKE FINDINGS, AND TO SUBMIT RECOMMENDATIONS TO THE BOARD FOR ITS FINAL DECISION. ALL DECISIONS SHALL BE MAILED TO THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED REPRESENTATIVE WITHIN FIVE BUSINESS DAYS AFTER THE DATE ON WHICH SUCH DECISION IS RENDERED. IF REQUESTED BY THE BOARD OF COUNTY COMMISSIONERS, THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED REPRESENTATIVE SHALL BE PRESENT AT A HEARING HELD PURSUANT TO THIS PARAGRAPH (c) AND SHALL PRODUCE INFORMATION TO SUPPORT THE WRITTEN OBJECTION AND PROTEST. IN THE EVENT THE BOARD OF COUNTY COMMISSIONERS REQUESTS THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED REPRESENTATIVE TO BE PRESENT AT A HEARING, THE BOARD OF COUNTY COMMISSIONERS SHALL PROVIDE AT LEAST THIRTY DAYS' NOTICE OF THE HEARING, UNLESS THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED REPRESENTATIVE REQUESTS A HEARING AT AN EARLIER DATE. THE BOARD OF COUNTY COMMISSIONERS SHALL PROVIDE WRITTEN NOTICE OF THE HEARING BY CERTIFIED MAIL, AND SUCH WRITTEN NOTICE SHALL CONTAIN THE DATE, TIME, AND PLACE OF THE HEARING. UPON REQUEST OF THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED REPRESENTATIVE, THE BOARD OF COUNTY COMMISSIONERS MAY RESCHEDULE THE HEARING. IF THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED REPRESENTATIVE FAILS TO BE PRESENT AT THE HEARING WHEN REQUESTED BY THE BOARD OF COUNTY COMMISSIONERS, ABSENT GOOD CAUSE, THE BOARD OF COUNTY COMMISSIONERS SHALL DISMISS THE WRITTEN OBJECTION AND PROTEST, AND THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED REPRESENTATIVE SHALL NOT HAVE THE RIGHT TO APPEAL THE DISMISSAL.

(d) UPON AUTHORIZATION BY THE BOARD OF COUNTY COMMISSIONERS, THE ASSESSOR MAY REVIEW WRITTEN OBJECTIONS AND PROTESTS CONCERNING VALUATION OF TAXABLE PROPERTY AND SETTLE BY WRITTEN MUTUAL AGREEMENT ANY SUCH WRITTEN OBJECTION AND PROTEST. ANY REDUCTION AGREED UPON AND SETTLED PURSUANT TO THIS PARAGRAPH (d) IS NOT SUBJECT TO THE REQUIREMENTS OF PARAGRAPH (c) OF THIS SUBSECTION (2).

(e) EVERY WRITTEN OBJECTION AND PROTEST CONCERNING THE VALUATION OF TAXABLE PROPERTY SHALL BE ACTED UPON PURSUANT TO THE PROVISIONS OF THIS SECTION BY THE BOARD OF COUNTY COMMISSIONERS OR THE ASSESSOR, AS APPROPRIATE, WITHIN SIX MONTHS OF THE DATE OF FILING SUCH PETITION.

(f) IF THE BOARD OF COUNTY COMMISSIONERS GRANTS AN OBJECTION AND PROTEST, IN WHOLE OR IN PART, THE ASSESSOR SHALL ADJUST THE VALUATION ACCORDINGLY; BUT, IF THE OBJECTION AND PROTEST IS DENIED, IN WHOLE OR IN PART, THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED REPRESENTATIVE MAY APPEAL THE VALUATION SET BY THE ASSESSOR OR, IF THE VALUATION IS ADJUSTED AS A RESULT OF A DECISION OF THE BOARD OF COUNTY COMMISSIONERS, MAY APPEAL THE ADJUSTED VALUATION TO THE BOARD OF ASSESSMENT APPEALS OR TO THE DENVER DISTRICT COURT FOR A TRIAL DE NOVO, OR THE TAXPAYER 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 IS MAILED PURSUANT TO PARAGRAPH (c) OF THIS SUBSECTION (2).

(g) IF THE BOARD OF COUNTY COMMISSIONERS DOES NOT ISSUE A WRITTEN DECISION ON AN OBJECTION OR PROTEST FOR VALUATION OF TAXABLE PROPERTY BEFORE DECEMBER 1 OF THE YEAR IN WHICH THE NOTICE OF VALUATION WAS MAILED, THE TAXPAYER'S WRITTEN OBJECTION AND PROTEST SHALL BE DEEMED TO BE A PETITION FOR ABATEMENT OR REFUND AND SHALL BE DETERMINED IN ACCORDANCE WITH SECTION 39-10-114. IF THE BOARD OF COUNTY COMMISSIONERS, PURSUANT TO SECTION 39-10-114 (1), OR THE PROPERTY TAX ADMINISTRATOR, PURSUANT TO SECTION 39-2-116, DENIES THE PETITION FOR ABATEMENT OR REFUND OF TAXES IN WHOLE OR IN PART, THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED REPRESENTATIVE MAY APPEAL TO THE BOARD OF ASSESSMENT APPEALS OR TO THE DENVER DISTRICT COURT FOR A TRIAL DE NOVO, OR MAY SUBMIT THE CASE TO ARBITRATION PURSUANT TO SECTION 39-8-108.5. SUCH APPEAL OR SUBMISSION TO ARBITRATION SHALL BE TAKEN NO LATER THAN THIRTY DAYS AFTER THE ENTRY OF ANY SUCH DECISION.

(3) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2018.

**SECTION 4.** In Colorado Revised Statutes, 39-8-104, **amend** (1); and **add** (2.5) as follows:

**39-8-104. Notice of meeting.** (1) Except as provided in ~~subsection (2)~~ SUBSECTION (2) OR (2.5) of this section, prior to July 1 of each year, the county clerk and recorder shall give notice in at least one issue of a newspaper published in his or her county that beginning on July 1, the county board of equalization will sit in the county's regular public meeting location or other appropriate public meeting place to review the assessment roll of all taxable property located in the county, as prepared by the assessor, and to hear appeals from determinations of the assessor.

(2.5) IF THE CITY AND COUNTY OF DENVER ELECTS TO USE THE PILOT ALTERNATE PROTEST PROCEDURE ESTABLISHED IN SECTION 39-5-122.8, THE COUNTY CLERK AND RECORDER SHALL GIVE NOTICE IN AT LEAST ONE ISSUE OF A NEWSPAPER PUBLISHED IN THE CITY AND COUNTY OF DENVER AND ON THE WEB SITE FOR THE CITY AND COUNTY OF DENVER THAT THE CITY AND COUNTY OF DENVER HAS MADE SUCH ELECTION; THAT ALL OBJECTIONS AND PROTESTS WILL BE DETERMINED IN ACCORDANCE WITH THE PROTEST AND APPEAL PROCEDURES SET FORTH IN SECTION 39-5-122.8; AND THAT TO PRESERVE THE TAXPAYER'S RIGHT TO PROTEST, THE TAXPAYER MUST NOTIFY THE BOARD OF COUNTY COMMISSIONERS IN WRITING OF THE TAXPAYER'S OBJECTION AND PROTEST; THAT SUCH NOTICE MUST BE DELIVERED OR POSTMARKED NO LATER THAN NOVEMBER 15 OF THE YEAR IN WHICH THE NOTICE OF VALUATION WAS MAILED; AND THAT AFTER SUCH DATE, THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST THE ADJUSTMENT IN VALUATION IS LOST.

**SECTION 5.** In Colorado Revised Statutes, 39-8-106, **amend** (1) introductory portion as follows:

**39-8-106. Petitions for appeal.** (1) The county board of equalization shall receive and hear petitions from any person whose objections or protests have been refused or denied by the assessor; EXCEPT THAT, IF THE CITY AND COUNTY OF DENVER ELECTS TO USE THE PILOT ALTERNATE PROTEST PROCEDURE ESTABLISHED IN SECTION 39-5-122.8, PETITIONS SHALL BE FILED WITH THE BOARD OF COUNTY COMMISSIONERS. 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:

**SECTION 6.** In Colorado Revised Statutes, 39-8-107, **add** (6) as follows:

**39-8-107. Hearings on appeal.** (6) IF THE CITY AND COUNTY OF DENVER ELECTS TO USE THE PILOT ALTERNATE PROTEST PROCEDURE ESTABLISHED IN SECTION 39-5-122.8, ALL HEARINGS SHALL BE CONDUCTED IN ACCORDANCE WITH THAT SECTION.

**SECTION 7.** In Colorado Revised Statutes, 39-10-114, **amend** (1) (a) (I) (D) as follows:

**39-10-114. Abatement - cancellation of taxes.** (1) (a) (I) (D) No abatement or refund of taxes shall be made based upon the ground of overvaluation of property if an objection or protest to such valuation has been made and a notice of determination has been mailed to the taxpayer pursuant to section 39-5-122 OR A WRITTEN DECISION HAS BEEN ISSUED PURSUANT TO SECTION 39-5-122.8; except that this prohibition shall not apply to personal property when a notice of determination has been mailed to the taxpayer, an objection or protest is withdrawn or not pursued, and the county assessor has undertaken an audit of such personal property that shows that a reduction in value is warranted.

**SECTION 8. 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: March 8, 2013