

## CHAPTER 53

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**TAXATION**


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**SENATE BILL 14-043**

BY SENATOR(S) Grantham, Tochtrop, Baumgardner, Crowder, Herpin, Jahn, Kefalas, King, Lambert, Lundberg, Marble, Rivera, Scheffel, Schwartz, Ulibarri;  
also REPRESENTATIVE(S) Priola, Becker, Fields, Lebsock, Moreno, Schafer, Singer.

**AN ACT**

**CONCERNING THE INCLUSION OF CERTAIN LAND AREAS USED TO GROW PRODUCTS THAT ORIGINATE ABOVE THE GROUND WITHIN THE CLASSIFICATION OF "ALL OTHER AGRICULTURAL PROPERTY" FOR PROPERTY TAX PURPOSES.**

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

**SECTION 1.** In Colorado Revised Statutes, 39-1-102, **amend** (1.6) (b) as follows:

**39-1-102. Definitions.** As used in articles 1 to 13 of this title, unless the context otherwise requires:

(1.6) (b) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH (b), all other agricultural property that does not meet the definition set forth in paragraph (a) of this subsection (1.6) shall be classified as all other property and shall be valued using appropriate consideration of the three approaches to appraisal based on its actual use on the assessment date.

(II) ON AND AFTER JANUARY 1, 2015, "ALL OTHER AGRICULTURAL PROPERTY" INCLUDES GREENHOUSE AND NURSERY PRODUCTION AREAS USED TO GROW FOOD PRODUCTS, AGRICULTURAL PRODUCTS, OR HORTICULTURAL STOCK FOR WHOLESALE PURPOSES ONLY THAT ORIGINATE ABOVE THE GROUND.

**SECTION 2. Act subject to petition - effective date.** This act takes 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 6, 2014, if adjournment sine die is on May 7, 2014); 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

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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.*

this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2014 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: March 20, 2014