

**Second Regular Session
Sixty-eighth General Assembly
STATE OF COLORADO**

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 12-0868.02 Nicole Myers x4326

SENATE BILL 12-174

SENATE SPONSORSHIP

Johnston,

HOUSE SPONSORSHIP

Pabon,

Senate Committees
Finance

House Committees

A BILL FOR AN ACT

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

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)

Currently, the county board of equalization receives and hears petitions for appeal regarding the valuation for assessment of taxable property. The county board of equalization process has multiple filing deadlines and addresses valuation appeals in a single year. The board of

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

county commissioners also receives and hears petitions for appeal and has jurisdiction over petitions for abatement or refund of taxes, including assessment of taxable property overvaluation. The board of county commissioners process has one filing deadline and can address valuation appeals, abatements, and refunds over multiple years.

The bill creates a pilot program that authorizes the governing body of the city and county of Denver, at the request of the assessor, to elect to use an alternate protest and appeal procedure that combines the multiple steps in the annual valuation dispute process through the county board of equalization into the single hearing and appeal process conducted by the board of county commissioners. The filing deadlines for tax petitions and for resolving valuation disputes are specified for the city and county of Denver to use the alternate protest and appeal procedure.

The bill also authorizes the city and county of Denver board of equalization and the board of county commissioners to request that the taxpayer that filed a petition, or the taxpayer's representative, to be present at the hearing and requires each board to dismiss the petition with no right to appeal if the taxpayer or the taxpayer's designee fails to be present at the hearing absent good cause.

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

2

3 **SECTION 1.** In Colorado Revised Statutes, 39-5-121, **amend** (1)

4 (a) and (1.5) (a) as follows:

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

6 (1) (a) (I) No later than May 1 in each year, the assessor shall mail to
7 each person who owns land or improvements a notice setting forth the
8 valuation of such land or improvements. For agricultural property, the
9 notice shall separately state the actual value of such land or improvements
10 in the previous year, the actual value in the current year, and the amount
11 of any adjustment in actual value. For all other property, the notice shall
12 state the total actual value of such land and improvements together in the
13 previous year, the total actual value in the current year, and the amount
14 of any adjustment in total actual value. The notice shall not state the

1 valuation for assessment of such land or improvements or combination of
2 land and improvements. Based upon the classification of such taxable
3 property, the notice shall also set forth either the ratio of valuation for
4 assessment to be applied to said actual value of all taxable real property
5 other than residential real property prior to the calculation of property
6 taxes for the current year or the projected ratio of valuation for
7 assessment to be applied to said actual value of residential real property
8 prior to the calculation of property taxes for the current year and that any
9 change or adjustment of the projected ratio of valuation for assessment
10 for residential real property shall not constitute grounds for the protest or
11 abatement of taxes. With the approval of the board of county
12 commissioners, the assessor may include in the notice an estimate of the
13 taxes that shall be owed for the current property tax year. If such estimate
14 is included, the notice shall clearly state that the tax amount is merely an
15 estimate based upon the best available information. The notice shall state,
16 in bold-faced type, that the taxpayer has the right to protest any
17 adjustment in valuation but not the estimate of taxes if such an estimate
18 is included in the notice, the classification of the property that determines
19 the assessment percentage to be applied, and the dates and places at
20 which the assessor will hear such protest. EXCEPT AS OTHERWISE
21 PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH (a), such notice
22 shall also set forth the following: That, to preserve the taxpayer's right to
23 protest, the taxpayer must notify the assessor either in writing or in person
24 of the taxpayer's objection and protest; that such notice must be delivered,
25 postmarked, or given in person no later than June 1; and that, after such
26 date, the taxpayer's right to object and protest the adjustment in valuation
27 is lost. The notice shall be mailed together with a form that, if completed

1 by the taxpayer, allows the taxpayer to explain the basis for the taxpayer's
2 valuation of the property. Such form may be completed by the taxpayer
3 to initiate an appeal of the assessor's valuation. However, in accordance
4 with section 39-5-122 (2), completion of this form shall not constitute the
5 exclusive means of appealing the assessor's valuation. For the years that
6 intervene between changes in the level of value, if the difference between
7 the actual value of such land or improvements in the previous year and
8 the actual value of such land or improvements in the intervening year as
9 set forth in such notice constitutes an increase in actual value of more
10 than seventy-five percent, the assessor shall mail together with the notice
11 an explanation of the reasons for such increase in actual value.

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

23 (1.5) (a) (I) EXCEPT AS OTHERWISE PROVIDED IN
24 SUB-SUBPARAGRAPH (A) OF SUBPARAGRAPH (II) OF THIS PARAGRAPH (a),
25 no later than June 15 in each year, the assessor shall mail to each person
26 who owns taxable personal property a notice setting forth the valuation
27 of the personal property. The notice shall state the actual value of such

1 personal property in the previous year, the actual value in the current year,
2 and the amount of any adjustment in actual value. The notice shall not
3 state the valuation for assessment of the personal property. The notice
4 shall also set forth the ratio of valuation for assessment to be applied to
5 said actual value prior to the calculation of property taxes for the current
6 year. With the approval of the board of county commissioners, the
7 assessor may include in the notice an estimate of the taxes that shall be
8 owed for the current property tax year. If such an estimate is included, the
9 notice shall clearly state that the tax amount is merely an estimate based
10 upon the best available information. The notice shall state, in bold-faced
11 type, that the taxpayer has the right to protest any adjustment in valuation
12 but not the estimate of taxes if such an estimate is included in the notice,
13 and the dates and places at which the assessor will hear protests. The
14 notice shall also set forth the following: To preserve the taxpayer's right
15 to protest, the taxpayer must notify the assessor either by mail or in
16 person of the taxpayer's objection and protest; that the notice must be
17 postmarked or physically delivered no later than June 30; and that, after
18 such date, the taxpayer's right to object and protest the adjustment in
19 valuation is lost. The notice shall be mailed together with a form that, if
20 completed by the taxpayer, allows the taxpayer to explain the basis for the
21 taxpayer's valuation of the property. The form may be completed by the
22 taxpayer to initiate an appeal of the assessor's valuation. However, in
23 accordance with section 39-5-122 (2), completion of this form shall not
24 constitute the exclusive means of appealing the assessor's valuation.

25 (II) FOR THE CITY AND COUNTY OF DENVER ONLY, IF THE CITY AND
26 COUNTY OF DENVER ELECTS TO USE THE PILOT ALTERNATE PROTEST
27 PROCEDURE ESTABLISHED IN SECTION 39-5-122.8, THE NOTICE REQUIRED

1 PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH (a) SHALL BE
2 MODIFIED AS FOLLOWS:

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

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

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

16 **39-5-122. Taxpayer's remedies to correct errors.** (1) (a)
17 EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (b) OF THIS SUBSECTION
18 (1), on or before May 1 of each year, the assessor shall give public notice
19 in at least one issue of a newspaper published in his or her county that,
20 beginning on the first working day after notices of adjusted valuation are
21 mailed to taxpayers, the assessor will sit to hear all objections and protests
22 concerning valuations of taxable real property determined by the assessor
23 for the current year; that, for a taxpayer's objection and protest to be
24 heard, notice must be given to the assessor; and that such notice must be
25 postmarked, delivered, or given in person by June 1. The notice shall
26 also state that objections and protests concerning valuations of taxable
27 personal property determined by the assessor for the current year will be

1 heard commencing June 15; that, for a taxpayer's objection and protest to
2 be heard, notice must be given to the assessor; and that such notice must
3 be postmarked or physically delivered by June 30. If there is no such
4 newspaper, then such notice shall be conspicuously posted in the offices
5 of the assessor, the treasurer, and the county clerk and recorder and in at
6 least two other public places in the county seat. The assessor shall send
7 news releases containing such notice to radio stations, television stations,
8 and newspapers of general circulation in the county.

9 (b) FOR THE CITY AND COUNTY OF DENVER ONLY, IF THE CITY AND
10 COUNTY OF DENVER ELECTS TO USE THE PILOT ALTERNATE PROTEST
11 PROCEDURE ESTABLISHED IN SECTION 39-5-122.8, THE NOTICE REQUIRED
12 PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (1) SHALL BE MODIFIED
13 ___ TO STATE THAT THE CITY AND COUNTY OF DENVER HAS ELECTED TO
14 USE THE PILOT ALTERNATE PROTEST PROCEDURE ESTABLISHED IN SECTION
15 39-5-122.8; THAT ALL OBJECTIONS AND PROTESTS WILL BE DETERMINED
16 BY THE BOARD OF COUNTY COMMISSIONERS IN ACCORDANCE WITH THE
17 PROTEST PROCEDURES SET FORTH IN SECTION 39-5-122.8; THAT TO
18 PRESERVE THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST, THE
19 TAXPAYER MUST NOTIFY THE BOARD OF COUNTY COMMISSIONERS IN
20 WRITING OF THE TAXPAYER'S OBJECTION AND PROTEST; THAT SUCH NOTICE
21 MUST BE DELIVERED OR POSTMARKED NO LATER THAN NOVEMBER 15 OF
22 THE YEAR IN WHICH THE NOTICE OF VALUE WAS MAILED; AND THAT AFTER
23 SUCH DATE, THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST THE
24 ADJUSTMENT IN VALUATION IS LOST.

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

27 **39-5-122.8. Pilot alternate protest ___ procedure - city and**

1 **county of Denver - repeal.** (1) AT THE REQUEST OF THE ASSESSOR, THE
2 GOVERNING BODY OF THE CITY AND COUNTY OF DENVER MAY ELECT TO
3 USE THE PILOT ALTERNATE PROTEST PROCEDURE DESCRIBED IN
4 SUBSECTION (2) OF THIS SECTION TO DETERMINE OBJECTIONS AND
5 PROTESTS CONCERNING VALUATIONS OF TAXABLE PROPERTY. THE
6 GOVERNING BODY MAY ELECT NOT TO DETERMINE OBJECTIONS AND
7 PROTESTS CONCERNING VALUATIONS OF TAXABLE PROPERTY IN
8 ACCORDANCE WITH ARTICLE 5 OF THIS TITLE, BUT INSTEAD ELECT TO
9 DETERMINE ALL SUCH OBJECTIONS AND PROTESTS IN ACCORDANCE WITH
10 THIS SECTION. THE ELECTION SHALL NOT BE MADE UNLESS THE ASSESSOR
11 HAS REQUESTED THE USE OF AN ALTERNATE PROTEST __ PROCEDURE. THE
12 ELECTION SHALL BE MADE ON OR BEFORE MAY 1 AND SHALL BE EFFECTIVE
13 FOR ALL OBJECTIONS AND PROTESTS CONCERNING VALUATIONS OF
14 TAXABLE PROPERTY FOR THAT YEAR AND FOR ALL FUTURE YEARS UNTIL
15 THE GOVERNING BODY ELECTS NOT TO FOLLOW THE PILOT ALTERNATE
16 PROTEST __ PROCEDURE. THE GOVERNING BODY OF THE CITY AND COUNTY
17 OF DENVER SHALL PROVIDE NOTICE OF THE ELECTION TO THE BOARD OF
18 ASSESSMENT APPEALS AND TO THE DISTRICT COURT IN SUCH COUNTY.

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

24 **(b) IF ANY TAXPAYER IS OF THE OPINION THAT HIS OR HER**
25 **PROPERTY HAS BEEN VALUED TOO HIGH, HAS BEEN TWICE VALUED, OR IS**
26 **EXEMPT BY LAW FROM TAXATION OR THAT THE PROPERTY HAS BEEN**
27 **ERRONEOUSLY ASSESSED TO SUCH PERSON, HE OR SHE MAY FILE A**

1 WRITTEN OBJECTION AND PROTEST WITH THE BOARD OF COUNTY
2 COMMISSIONERS BY DELIVERING OR MAILING THE WRITTEN OBJECTION
3 AND PROTEST NO LATER THAN NOVEMBER 15 OF THE YEAR IN WHICH THE
4 NOTICE OF VALUE WAS MAILED.

5 (c) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (d) OF THIS
6 SUBSECTION (2), NO DECISION ON ANY WRITTEN OBJECTION AND PROTEST
7 CONCERNING VALUATION OF TAXABLE PROPERTY SHALL BE MADE BY THE
8 BOARD OF COUNTY COMMISSIONERS UNLESS A HEARING IS HELD THEREON,
9 AT WHICH HEARING THE ASSESSOR AND THE TAXPAYER OR THE
10 TAXPAYER'S AUTHORIZED REPRESENTATIVE SHALL HAVE THE
11 OPPORTUNITY TO BE PRESENT. THE BOARD MAY APPOINT INDEPENDENT
12 REFEREES WHO ARE EXPERIENCED IN PROPERTY VALUATION TO CONDUCT
13 THE HEARING ON BEHALF OF THE BOARD, TO MAKE FINDINGS, AND TO
14 SUBMIT RECOMMENDATIONS TO THE BOARD FOR ITS FINAL DECISION. ALL
15 DECISIONS SHALL BE MAILED TO THE TAXPAYER OR THE TAXPAYER'S
16 AUTHORIZED REPRESENTATIVE WITHIN FIVE BUSINESS DAYS OF THE DATE
17 ON WHICH SUCH DECISION IS RENDERED. IF REQUESTED BY THE BOARD OF
18 COUNTY COMMISSIONERS, THE TAXPAYER OR THE TAXPAYER'S
19 AUTHORIZED REPRESENTATIVE SHALL BE PRESENT AT A HEARING HELD
20 PURSUANT TO THIS PARAGRAPH (c) AND SHALL PRODUCE INFORMATION TO
21 SUPPORT THE WRITTEN OBJECTION AND PROTEST. IN THE EVENT THE
22 BOARD OF COUNTY COMMISSIONERS REQUESTS THE TAXPAYER OR THE
23 TAXPAYER'S AUTHORIZED REPRESENTATIVE TO BE PRESENT AT A HEARING,
24 THE BOARD OF COUNTY COMMISSIONERS SHALL PROVIDE AT LEAST THIRTY
25 DAYS' NOTICE OF THE HEARING, UNLESS THE TAXPAYER OR THE
26 TAXPAYER'S AUTHORIZED REPRESENTATIVE REQUESTS A HEARING AT AN
27 EARLIER DATE. THE BOARD OF COUNTY COMMISSIONERS SHALL PROVIDE

1 WRITTEN NOTICE OF THE HEARING BY CERTIFIED MAIL, AND SUCH WRITTEN
2 NOTICE SHALL CONTAIN THE DATE, TIME, AND PLACE OF THE HEARING.
3 UPON REQUEST OF THE TAXPAYER OR THE TAXPAYER'S REPRESENTATIVE
4 THE BOARD OF COUNTY COMMISSIONERS MAY RESCHEDULE THE HEARING.
5 IF THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED REPRESENTATIVE
6 FAILS TO BE PRESENT AT THE HEARING WHEN REQUESTED BY THE BOARD
7 OF COUNTY COMMISSIONERS, ABSENT GOOD CAUSE, THE BOARD OF
8 COUNTY COMMISSIONERS SHALL DISMISS THE WRITTEN OBJECTION AND
9 PROTEST, AND THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED
10 REPRESENTATIVE SHALL NOT HAVE THE RIGHT TO APPEAL THE DISMISSAL.

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

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

23 (f) IF THE BOARD OF COUNTY COMMISSIONERS GRANTS AN
24 OBJECTION AND PROTEST, IN WHOLE OR IN PART, THE ASSESSOR SHALL
25 ADJUST THE VALUATION ACCORDINGLY; BUT, IF THE OBJECTION AND
26 PROTEST IS DENIED, IN WHOLE OR IN PART, THE TAXPAYER OR THE
27 TAXPAYER'S AUTHORIZED REPRESENTATIVE MAY APPEAL THE VALUATION

1 SET BY THE ASSESSOR OR, IF THE VALUATION IS ADJUSTED AS A RESULT OF
2 A DECISION OF THE BOARD OF COUNTY COMMISSIONERS, THE ADJUSTED
3 VALUATION TO THE BOARD OF ASSESSMENT APPEALS OR TO THE DENVER
4 DISTRICT COURT FOR A TRIAL DE NOVO, OR THE TAXPAYER MAY SUBMIT
5 THE CASE TO ARBITRATION PURSUANT TO THE PROVISIONS OF SECTION
6 39-8-108.5. SUCH APPEAL OR SUBMISSION TO ARBITRATION SHALL BE
7 TAKEN NO LATER THAN THIRTY DAYS AFTER THE DATE SUCH DENIAL IS
8 MAILED PURSUANT TO PARAGRAPH (c) OF THIS SUBSECTION (2).

9 (g) IF THE BOARD OF COUNTY COMMISSIONERS DOES NOT ISSUE A
10 WRITTEN DECISION ON AN OBJECTION OR PROTEST FOR VALUATION OF
11 TAXABLE PROPERTY BEFORE DECEMBER 1 OF THE YEAR IN WHICH THE
12 NOTICE OF VALUE WAS MAILED, THE TAXPAYER'S WRITTEN OBJECTION AND
13 PROTEST SHALL BE DEEMED TO BE A PETITION FOR ABATEMENT OR REFUND
14 AND SHALL BE DETERMINED IN ACCORDANCE WITH SECTION 39-10-114. IF
15 THE BOARD OF COUNTY COMMISSIONERS, PURSUANT TO SECTION
16 39-10-114 (1), OR THE PROPERTY TAX ADMINISTRATOR, PURSUANT TO
17 SECTION 39-2-116, DENIES THE PETITION FOR ABATEMENT OR REFUND OF
18 TAXES IN WHOLE OR IN PART, THE TAXPAYER OR THE TAXPAYER'S
19 AUTHORIZED REPRESENTATIVE MAY APPEAL TO THE BOARD OF
20 ASSESSMENT APPEALS OR TO THE DENVER DISTRICT COURT FOR A TRIAL DE
21 NOVO, OR MAY SUBMIT THE CASE TO ARBITRATION PURSUANT TO THE
22 PROVISIONS OF SECTION 39-8-108.5. SUCH APPEAL OR SUBMISSION TO
23 ARBITRATION SHALL BE TAKEN NO LATER THAN THIRTY DAYS AFTER THE
24 ENTRY OF ANY SUCH DECISION.

25 (3) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2017.

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

1 **39-8-104. Notice of meeting.** (1) Except as provided in
2 ~~subsection (2)~~ SUBSECTION (2) OR (2.5) of this section, prior to July 1 of
3 each year, the county clerk and recorder shall give notice in at least one
4 issue of a newspaper published in his or her county that beginning on July
5 1, the county board of equalization will sit in the county's regular public
6 meeting location or other appropriate public meeting place to review the
7 assessment roll of all taxable property located in the county, as prepared
8 by the assessor, and to hear appeals from determinations of the assessor.

9 (2.5) IF THE CITY AND COUNTY OF DENVER ELECTS TO USE THE
10 ALTERNATE PILOT PROTEST PROCEDURE ESTABLISHED IN SECTION
11 39-5-122.8, THE COUNTY CLERK AND RECORDER SHALL GIVE NOTICE IN AT
12 LEAST ONE ISSUE OF A NEWSPAPER PUBLISHED IN THE CITY AND COUNTY
13 OF DENVER THAT THE CITY AND COUNTY OF DENVER HAS MADE SUCH
14 ELECTION; THAT ALL OBJECTIONS AND PROTESTS WILL BE DETERMINED IN
15 ACCORDANCE WITH THE PROTEST AND APPEAL PROCEDURES SET FORTH IN
16 SECTION 39-5-122.8; AND THAT TO PRESERVE THE TAXPAYER'S RIGHT TO
17 PROTEST, THE TAXPAYER MUST NOTIFY THE BOARD OF COUNTY
18 COMMISSIONERS IN WRITING OF THE TAXPAYER'S OBJECTION AND PROTEST;
19 THAT SUCH NOTICE MUST BE DELIVERED OR POSTMARKED NO LATER THAN
20 NOVEMBER 15 OF THE YEAR IN WHICH THE NOTICE OF VALUE WAS MAILED;
21 AND THAT AFTER SUCH DATE, THE TAXPAYER'S RIGHT TO OBJECT AND
22 PROTEST THE ADJUSTMENT IN VALUATION IS LOST.

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

25 **39-8-106. Petitions for appeal.** (1) The county board of
26 equalization shall receive and hear petitions from any person whose
27 objections or protests have been refused or denied by the assessor;

1 EXCEPT THAT, IF THE CITY AND COUNTY OF DENVER ELECTS TO USE THE
2 ALTERNATE PILOT PROTEST PROCEDURE ESTABLISHED IN SECTION
3 39-5-122.8, PETITIONS SHALL BE FILED WITH THE BOARD OF COUNTY
4 COMMISSIONERS. A petition shall be in a form approved by the property
5 tax administrator pursuant to section 39-2-109 (1) (d), the contents of
6 which shall include the following:

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

9 =====
10 **39-8-107. Hearings on appeal. (6) IF THE CITY AND COUNTY OF**
11 **DENVER ELECTS TO USE THE ALTERNATIVE PILOT PROTEST PROCEDURE**
12 **ESTABLISHED IN SECTION 39-5-122.8, ALL HEARINGS SHALL BE**
13 **CONDUCTED IN ACCORDANCE WITH THAT SECTION.**

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

16 **39-10-114. Abatement - cancellation of taxes.**
17 (1) (a) (I) (A) Except as otherwise provided in sub-subparagraphs (D)
18 and (E) of this subparagraph (I), if taxes have been levied erroneously or
19 illegally, whether due to erroneous valuation for assessment, irregularity
20 in levying, clerical error, or overvaluation, the treasurer shall report the
21 amount thereof to the board of county commissioners, which shall
22 proceed to abate such taxes in the manner provided by law. The assessor
23 shall make such report if the assessor discovers that taxes have been
24 levied erroneously or illegally. If such taxes have been collected by the
25 treasurer, the board of county commissioners shall authorize refund of the
26 same in the manner provided by law. Except as provided in
27 ~~sub-subparagraphs (E) and (F)~~ SUB-SUBPARAGRAPHS (E), (F), AND (G) of

1 this subparagraph (I), in no case shall an abatement or refund of taxes be
2 made unless a petition for abatement or refund is filed within two years
3 after January 1 of the year following the year in which the taxes were
4 levied. For purposes of this sub-subparagraph (A), "clerical error" ~~shall~~
5 ~~include~~ INCLUDES, but ~~shall~~ IS not ~~be~~ limited to, any clerical error made
6 by a taxpayer in completing personal property schedules pursuant to the
7 provisions of article 5 of this title. Notwithstanding any other law to the
8 contrary, for purposes of this sub-subparagraph (A), "erroneous
9 valuation" ~~shall include~~ INCLUDES, but ~~shall~~ IS not ~~be~~ limited to: Any
10 reclassification of property from agricultural land to any other
11 classification of property for the property tax year commencing January
12 1, 1996, if the property in question qualifies for classification as
13 agricultural land as determined pursuant to section 39-1-102 (1.6), as
14 amended by Senate Bill 97-039, enacted at the first regular session of the
15 sixty-first general assembly; and any denial of exemption from taxation
16 for property claimed as agricultural and livestock products for the
17 property tax year commencing January 1, 1996, if the property in question
18 qualifies as agricultural and livestock products as determined pursuant to
19 section 39-1-102 (1.1), as amended by Senate Bill 97-039, enacted at the
20 first regular session of the sixty-first general assembly.

21 (D) No abatement or refund of taxes shall be made based upon the
22 ground of overvaluation of property if an objection or protest to such
23 valuation has been made and a notice of determination has been mailed
24 to the taxpayer pursuant to section 39-5-122 OR A WRITTEN DECISION HAS
25 BEEN ISSUED PURSUANT TO SECTION 39-5-122.8; except that this
26 prohibition shall not apply to personal property when a notice of
27 determination has been mailed to the taxpayer, an objection or protest is

1 withdrawn or not pursued, and the county assessor has undertaken an
2 audit of such personal property that shows that a reduction in value is
3 warranted.

4 **SECTION 8. Act subject to petition - effective date.** This act
5 takes effect at 12:01 a.m. on the day following the expiration of the
6 ninety-day period after final adjournment of the general assembly (August
7 8, 2012, if adjournment sine die is on May 9, 2012); except that, if a
8 referendum petition is filed pursuant to section 1 (3) of article V of the
9 state constitution against this act or an item, section, or part of this act
10 within such period, then the act, item, section, or part will not take effect
11 unless approved by the people at the general election to be held in
12 November 2012 and, in such case, will take effect on the date of the
13 official declaration of the vote thereon by the governor.