

Second Regular Session
Seventy-second General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 20-0869.01 Ed DeCecco x4216

HOUSE BILL 20-1322

HOUSE SPONSORSHIP

Gray and Larson,

SENATE SPONSORSHIP

(None),

House Committees

Transportation & Local Government

Senate Committees

A BILL FOR AN ACT

101 CONCERNING AN INCREASE IN THE OPPORTUNITIES FOR THE PUBLIC TO
102 PARTICIPATE IN THE PROCESS BY WHICH THE PROPERTY TAX
103 ADMINISTRATOR PREPARES CERTAIN PROPERTY TAX
104 MATERIALS.

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://leg.colorado.gov>.)

The property tax administrator is required by law to prepare and publish manuals, appraisal procedures, instructions, and guidelines (property tax materials) concerning the administration of the property tax.

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

Beginning January 1, 2021, **section 1** of the bill requires the administrator to conduct a public hearing on a proposed change to the property tax materials prior to submitting the proposed change to the advisory committee to the property tax administrator (advisory committee). The administrator must publish notice of the hearing and mail notice to those people who so request. At the hearing, interested persons may submit information and the administrator is required to consider these submissions. Any interested person may also petition the administrator for the issuance, amendment, or repeal of any property tax material.

At least 2 weeks prior to the advisory committee reviewing a proposed change to the property tax materials, **section 2** requires the property tax administrator to publish notice about the proposed change.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-2-109, **amend**
3 (1)(e) and (1)(k); and **add** (2) as follows:

4 **39-2-109. Duties, powers, and authority - definitions.** (1) It is
5 the duty of the property tax administrator, and the administrator shall have
6 and exercise authority:

7 (e) To prepare and publish from time to time manuals, appraisal
8 procedures, and instructions, after consultation with the advisory
9 committee to the property tax administrator and the approval of the state
10 board of equalization, concerning methods of appraising and valuing
11 land, improvements, personal property, and mobile homes, and to require
12 their utilization by assessors in valuing and assessing taxable property.
13 Said manuals, appraisal procedures, and instructions shall be based upon
14 the three approaches to appraisal and the procedures set forth in section
15 39-1-103 (5)(a). Such manuals, appraisal procedures, and instructions
16 shall be subject to legislative review, the same as rules and regulations,
17 pursuant to section 24-4-103 (8)(d). ~~C.R.S.~~ BEGINNING JANUARY 1, 2021,
18 THE ADMINISTRATOR SHALL COMPLY WITH SUBSECTION (2) OF THIS
19 SECTION WHEN MODIFYING THE MANUALS, APPRAISAL PROCEDURES, AND

1 INSTRUCTIONS.

2 (k) To prepare and publish guidelines, after consultation with the
3 advisory committee to the property tax administrator and approval of the
4 state board of equalization, concerning the audit and compliance review
5 of oil and gas leasehold properties for property tax purposes, which shall
6 be utilized by assessors, treasurers, and their agents. Such guidelines shall
7 be subject to legislative review, the same as rules and regulations,
8 pursuant to section 24-4-103 (8)(d). ~~C.R.S.~~ BEGINNING JANUARY 1, 2021,
9 THE ADMINISTRATOR SHALL COMPLY WITH SUBSECTION (2) OF THIS
10 SECTION WHEN MODIFYING THE GUIDELINES.

11 (2) (a) AS USED IN THIS SUBSECTION (2), "PROPERTY TAX
12 MATERIALS" MEANS THE MANUALS, APPRAISAL PROCEDURES,
13 INSTRUCTIONS, AND GUIDELINES THAT THE ADMINISTRATOR PREPARES
14 AND PUBLISHES UNDER THE AUTHORITY CONFERRED BY SUBSECTIONS
15 (1)(e) AND (1)(k) OF THIS SECTION.

16 (b) PRIOR TO PROPOSING ANY CHANGES TO THE PROPERTY TAX
17 MATERIALS, THE ADMINISTRATOR SHALL CONDUCT A PUBLIC HEARING
18 DESCRIBED IN SUBSECTION (2)(d) OF THIS SECTION. NO LESS THAN TWO
19 WEEKS PRIOR TO THE HEARING, THE ADMINISTRATOR SHALL PUBLISH
20 NOTICE OF THE PROPOSED CHANGES TO THE PROPERTY TAX MATERIALS.
21 THE ADMINISTRATOR MUST INCLUDE IN THE NOTICE:

22 (I) THE DATE, TIME, AND PLACE OF THE HEARING; AND

23 (II) EITHER THE TERMS OR SUBSTANCE OF THE PROPOSED CHANGE
24 OR A DESCRIPTION OF THE SUBJECTS AND ISSUES INVOLVED.

25 (c) THE ADMINISTRATOR SHALL MAINTAIN A LIST OF ALL PERSONS
26 WHO REQUEST NOTIFICATION OF PROPOSED CHANGES TO THE PROPERTY
27 TAX MATERIALS. ON OR BEFORE THE DATE OF THE PUBLICATION OF NOTICE

1 REQUIRED BY SUBSECTION (2)(b) OF THIS SECTION, THE ADMINISTRATOR
2 SHALL PROVIDE NOTICE VIA E-MAIL OF THE PROPOSED CHANGES TO ALL
3 PERSONS ON THE LIST. THE ADMINISTRATOR SHALL NOT CHARGE A FEE FOR
4 SENDING THIS E-MAIL NOTICE. UPON REQUEST OF THE PERSON ON THE LIST,
5 THE ADMINISTRATOR MAY MAIL THE NOTICE TO THE PERSON. ANY PERSON
6 ON THE LIST WHO REQUESTS TO RECEIVE A COPY OF THE PROPOSED
7 CHANGES BY MAIL MUST PAY A FEE TO THE ADMINISTRATOR THAT IS SET
8 BASED UPON THE ADMINISTRATOR'S ACTUAL COST OF COPYING AND
9 MAILING THE PROPOSED CHANGES TO THE PERSON. ALL FEES COLLECTED
10 BY THE ADMINISTRATOR ARE CONTINUOUSLY APPROPRIATED TO THE
11 ADMINISTRATOR SOLELY FOR THE PURPOSE OF DEFRAYING THE COST OF
12 THE NOTICE.

13 (d) AT THE PLACE AND TIME STATED IN THE NOTICE, THE
14 ADMINISTRATOR SHALL HOLD A PUBLIC HEARING AT WHICH HE OR SHE
15 SHALL AFFORD INTERESTED PERSONS AN OPPORTUNITY TO SUBMIT
16 WRITTEN DATA, VIEWS, OR ARGUMENTS AND TO PRESENT THE SAME
17 ORALLY UNLESS THE ADMINISTRATOR DEEMS IT UNNECESSARY. THE
18 ADMINISTRATOR SHALL CONSIDER ALL SUBMISSIONS WHEN FINALIZING A
19 PROPOSED CHANGE TO THE PROPERTY TAX MATERIALS THAT HE OR SHE
20 SUBMITS TO THE ADVISORY COMMITTEE TO THE PROPERTY TAX
21 ADMINISTRATOR FOR THE ADVISORY COMMITTEE'S REVIEW IN
22 ACCORDANCE WITH SECTION 39-2-131 (1).

23 (e) THE ADMINISTRATOR SHALL ADOPT PROPOSED CHANGES TO THE
24 PROPERTY TAX MATERIALS CONSISTENT WITH THE SUBJECT MATTER AS SET
25 FORTH IN THE NOTICE REQUIRED BY SUBSECTION (2)(b) OF THIS SECTION
26 PRIOR TO CONSIDERATION BY THE ADVISORY COMMITTEE TO THE
27 PROPERTY TAX ADMINISTRATOR.

1 (f) ANY INTERESTED PERSON SHALL HAVE THE RIGHT TO PETITION
2 THE ADMINISTRATOR FOR THE ISSUANCE, AMENDMENT, OR REPEAL OF A
3 PROPERTY TAX MATERIAL. THE PETITION IS OPEN TO PUBLIC INSPECTION.
4 THE ADMINISTRATOR IS NOT REQUIRED TO TAKE ANY ACTION BASED ON A
5 PETITION, BUT WHEN THE ADMINISTRATOR PROPOSES A CHANGE TO THE
6 PROPERTY TAX MATERIALS, HE OR SHE SHALL CONSIDER ALL RELATED
7 PETITIONS.

8 **SECTION 2.** In Colorado Revised Statutes, 39-2-131, **add** (3) as
9 follows:

10 **39-2-131. Function of the committee - notice of proposed**
11 **changes - property tax materials - definitions.** (3) (a) AT LEAST TWO
12 WEEKS PRIOR TO THE ADVISORY COMMITTEE REVIEWING A PROPOSED
13 CHANGE TO THE PROPERTY TAX MATERIALS IN ACCORDANCE WITH
14 SUBSECTION (1)(a) OF THIS SECTION, THE PROPERTY TAX ADMINISTRATOR
15 SHALL PUBLISH NOTICE THAT INCLUDES:

16 (I) THE DATE, TIME, AND PLACE OF THE HEARING; AND

17 (II) THE PROPOSED CHANGES TO THE PROPERTY TAX MATERIALS.

18 (b) AS USED IN THIS SUBSECTION (3), "PROPERTY TAX MATERIALS"
19 HAS THE SAME MEANING AS SET FORTH IN SECTION 39-2-109 (2)(a).

20 **SECTION 3. Act subject to petition - effective date.** This act
21 takes effect at 12:01 a.m. on the day following the expiration of the
22 ninety-day period after final adjournment of the general assembly (August
23 5, 2020, if adjournment sine die is on May 6, 2020); except that, if a
24 referendum petition is filed pursuant to section 1 (3) of article V of the
25 state constitution against this act or an item, section, or part of this act
26 within such period, then the act, item, section, or part will not take effect
27 unless approved by the people at the general election to be held in

1 November 2020 and, in such case, will take effect on the date of the
2 official declaration of the vote thereon by the governor.