

CHAPTER 25

TAXATION

HOUSE BILL 21-1083

BY REPRESENTATIVE(S) Benavidez, Arndt, Kipp, Lontine;
 also SENATOR(S) Priola and Zenzinger, Buckner, Donovan, Ginal, Gonzales, Kirkmeyer, Kolker, Moreno, Pettersen, Scott,
 Simpson, Story.

AN ACT**CONCERNING THE MODIFICATION ON APPEAL OF PROPERTY VALUATION SET BY THE COUNTY BOARD OF EQUALIZATION.**

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

SECTION 1. In Colorado Revised Statutes, 39-8-108, **repeal** (5)(a) as follows:

39-8-108. Decision - review - opportunity to submit case to arbitration. (5) In any appeal authorized by this section or by section 39-5-122, 39-5-122.7, or 39-10-114:

(a) ~~The valuation shall not be adjusted to a value higher than the valuation set by the county board of equalization pursuant to section 39-8-107, except as specifically permitted pursuant to section 39-5-125;~~

SECTION 2. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety.

Approved: April 7, 2021

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.