

CHAPTER 2

GOVERNMENT - LOCAL

HOUSE BILL 24-1179

BY REPRESENTATIVE(S) deGruy Kennedy and Frizell, Bird, Duran, Kipp, Lindsay, Marshall, Ricks, Sirota, Snyder, Story, Titone, Weissman, McCluskie;
also SENATOR(S) Hansen and Baisley, Priola.

AN ACT

CONCERNING THE CREATION OF AN UPDATED ABSTRACT FOR THE 2023 PROPERTY TAX YEAR.

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

SECTION 1. In Colorado Revised Statutes, 39-5-123, **add** (4) as follows:

39-5-123. Abstract of assessment or amended abstract of assessment - repeal.

(4) (a) ON OR BEFORE FEBRUARY 20, 2024, THE ASSESSOR SHALL PREPARE AN UPDATED ABSTRACT OF ASSESSMENT FOR THE 2023 PROPERTY TAX YEAR IN THE SAME FORM AND MANNER AS DESCRIBED IN SUBSECTION (1)(a) OF THIS SECTION; EXCEPT THAT THE ASSESSOR NEED NOT SUBSCRIBE THE ASSESSOR'S NAME UNDER OATH TO THE STATEMENT DESCRIBED IN SUBSECTION (1)(a) OF THIS SECTION.

(b) ON OR BEFORE FEBRUARY 20, 2024, THE ASSESSOR SHALL FILE ONE COPY OF THE UPDATED ABSTRACT OF ASSESSMENT DESCRIBED IN SUBSECTION (4)(a) OF THIS SECTION WITH THE ADMINISTRATOR AND SHALL, IN A FORM AND MANNER DETERMINED BY THE ADMINISTRATOR, APPEND THE INFORMATION REQUIRED IN SUBSECTIONS (2) AND (3) OF THIS SECTION, WHICH MUST BE UPDATED TO ACCOUNT FOR CHANGES RESULTING FROM THE ENACTMENT OF SENATE BILL 23B-001, ENACTED IN 2023, TO THE UPDATED ABSTRACT.

(c) SECTIONS 39-1-105.5, 39-2-115, 39-5-124, 39-5-126, 39-5-127, 39-5-132, 39-9-104, AND 39-9-105 DO NOT APPLY TO THE UPDATED ABSTRACT COMPLETED BY THE ASSESSOR PURSUANT TO THIS SUBSECTION (4).

(d) THIS SUBSECTION (4) IS REPEALED, EFFECTIVE JULY 1, 2024.

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.

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

Approved: February 15, 2024