

Second Regular Session  
Seventieth General Assembly  
STATE OF COLORADO

**ENGROSSED**

*This Version Includes All Amendments Adopted  
on Second Reading in the House of Introduction*

LLS NO. 16-0423.01 Esther van Mourik x4215

**SENATE BILL 16-012**

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**SENATE SPONSORSHIP**

**Heath,**

**HOUSE SPONSORSHIP**

**Singer,**

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**Senate Committees**

Local Government

**House Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING THE AUTHORITY OF A LOCAL ASSESSOR TO GRANT**  
102 **ADDITIONAL TIME FOR A LANDOWNER TO RECONSTRUCT**  
103 **RESIDENTIAL IMPROVEMENTS THAT WERE DESTROYED BY A**  
104 **NATURAL CAUSE.**

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**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>.)*

In 2011, legislation was enacted that specified that when residential improvements are destroyed, demolished, or relocated as a result of a natural cause on or after January 1, 2010, despite such

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.*

SENATE  
2nd Reading Unamended  
February 5, 2016

destruction, demolition, or relocation, the residential land classification is to remain in place for the year of destruction, demolition, or relocation and up to 4 subsequent property tax years if the assessor determines there is evidence the owner intends to rebuild or relocate a residential improvement on the land. In 2015, the general assembly enacted similar legislation if the productivity of agricultural land is destroyed by a natural cause on or after January 1, 2012.

The 2015 legislation was modeled after the 2011 legislation, except there was a concern presented in the later legislation that in certain situations the 5-year period for rehabilitating the land for agricultural use would not be sufficient. In order to address that concern, the 2015 legislation allowed the owner to provide documentary evidence to the assessor that efforts were made to rehabilitate the land but more time was necessary.

The bill adds the same flexibility to the time period for those situations where the residential improvements are destroyed, demolished, or relocated as a result of a natural cause and the owners of such land need more documented time to reconstruct or relocate their residential improvements on their land.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-1-102, **amend**  
3 (14.4) (b) (II) (A) as follows:

4 **39-1-102. Definitions.** As used in articles 1 to 13 of this title,  
5 unless the context otherwise requires:

6 (14.4) (b) (II) The residential land classification of the land  
7 described in subparagraph (I) of this paragraph (b) shall change according  
8 to current use if:

9 (A) A new residential improvement or part of a new residential  
10 improvement is not constructed or placed on the land in accordance with  
11 applicable land use regulations prior to the January 1 after the period  
12 described in subparagraph (I) of this paragraph (b), UNLESS THE  
13 PROPERTY OWNER PROVIDES DOCUMENTARY EVIDENCE TO THE ASSESSOR  
14 THAT DURING SUCH PERIOD A GOOD-FAITH EFFORT WAS MADE TO

1 CONSTRUCT OR PLACE A NEW OR PART OF A NEW RESIDENTIAL  
2 IMPROVEMENT ON THE LAND BUT THAT ADDITIONAL TIME IS NECESSARY;

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