

**First Regular Session
Seventy-third General Assembly
STATE OF COLORADO**

REVISED

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

LLS NO. 21-0453.01 Pierce Lively x2059

HOUSE BILL 21-1083

HOUSE SPONSORSHIP

Benavidez, Arndt, Kipp, Lontine

SENATE SPONSORSHIP

Priola and Zenzinger,

House Committees

Transportation & Local Government

Senate Committees

Local Government

A BILL FOR AN ACT

101 **CONCERNING THE MODIFICATION ON APPEAL OF PROPERTY**
102 **VALUATION SET BY THE COUNTY BOARD OF EQUALIZATION.**

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>.)

Under current law, when a property owner appeals the valuation of property set by a county board of equalization, the state board of assessment appeals may not increase the valuation. The bill removes this restriction.

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.

SENATE
2nd Reading Unamended
March 19, 2021

HOUSE
3rd Reading Unamended
March 2, 2021

HOUSE
2nd Reading Unamended
March 1, 2021

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

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

4 **39-8-108. Decision - review - opportunity to submit case to**
5 **arbitration.** (5) In any appeal authorized by this section or by section
6 39-5-122, 39-5-122.7, or 39-10-114:

7 (a) ~~The valuation shall not be adjusted to a value higher than the~~
8 ~~valuation set by the county board of equalization pursuant to section~~
9 ~~39-8-107, except as specifically permitted pursuant to section 39-5-125;~~

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