

SB087_L.001

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.SB12-087 be amended as follows:

1 Amend reengrossed bill, page 2, after line 1 insert:

2 "SECTION 1. In Colorado Revised Statutes, 39-8-109, amend
3 (1) as follows:

4 **39-8-109. Effects of board of assessment appeals or district**
5 **court decision.** (1) If upon appeal the appellant is sustained, in whole or
6 in part, then the appellant shall provide a copy of the order or judgment
7 of the board of assessment appeals or district court, as the case may be,
8 to the county assessor. If the order or judgment has been appealed, then
9 the appellant shall present to the county assessor a copy of the original
10 order or judgment of the board of assessment appeals or district court and
11 copies of all further decisions of the board of assessment appeals, district
12 court, court of appeals, and supreme court. Upon presentation to the
13 treasurer by the county assessor of a copy of the order or judgment of the
14 board of assessment appeals or district court, as the case may be, and, if
15 the case has been appealed, copies of all further decisions of the board of
16 assessment appeals, district court, court of appeals, and supreme court,
17 modifying the valuation for assessment of the property, the appellant,
18 identified as the petitioner or plaintiff on the order or judgment of the
19 board of assessment appeals or district court, shall forthwith receive the
20 appropriate refund of taxes and delinquent interest thereon, together with
21 refund interest at the same rate as delinquent interest as specified in
22 section 39-10-104.5. Such refund interest ~~shall only accrue from the date~~
23 ~~on which payment of taxes and delinquent interest thereon was received~~
24 ~~by the treasurer~~ ACCRUES FROM THE LATER OF THE DATE A COMPLETE
25 ABATEMENT PETITION IS FILED WITH THE BOARD OF COUNTY
26 COMMISSIONERS OR THE DATE THE TAXES ARE PAID. Such refund shall be
27 paid to the appellant even if the appellant is not the current owner of the
28 property. The appellant and the county shall each be responsible for their
29 respective costs in said court or board of assessment appeals, as the case
30 may be."

31 Renumber succeeding sections accordingly.

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