



Colorado Legislative Council Staff Fiscal Note
NO FISCAL IMPACT

Drafting Number: LLS 12-0825**Date:** February 16, 2012**Prime Sponsor(s):** Rep. Kerr J.; Summers**Bill Status:** House Finance**Fiscal Analyst:** Marc Carey (303-866-4102)

TITLE: CONCERNING THE AUTHORITY OF A NONLAWYER TRUSTEE OF A CERTAIN SIZE TRUST TO REPRESENT THE TRUST BEFORE THE BOARD OF ASSESSMENT APPEALS.

Summary of Legislation

Current law does not allow a nonlawyer trustee to represent a trust in hearings before the Board of Assessment Appeals (BAA). This bill authorizes a nonlawyer trustee to represent a trust in those hearings if the trust consists of total assets of less than \$3 million. The bill becomes effective August 8, 2012, if the General Assembly adjourns on May 9, 2012, as scheduled, and no referendum petition is filed.

Assessment

This bill allows nonlawyer trustees to represent certain trusts in hearings before the BAA. It not expected to affect the overall number of appeals nor the workload of BAA staff. Thus the bill is assessed as having no fiscal impact.

Departments Contacted

Local Affairs

Property Tax Administrator