

SENATE COMMITTEE OF REFERENCE REPORT

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Chairman of Committee

May 1, 2012  
Date

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

SB12-174 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation and with a recommendation that it be placed on the consent calendar:

- 1 Amend printed bill, page 2, strike lines 2 through 13.
- 2 Renumber succeeding sections accordingly.
- 3 Page 4, strike line 24 and substitute "COUNTY OF DENVER ELECTS TO USE
- 4 THE PILOT ALTERNATE PROTEST".
- 5 Page 5, strike lines 1 through 3 and substitute "TAXPAYER MUST NOTIFY
- 6 THE BOARD OF COUNTY COMMISSIONERS IN WRITING OF THE TAXPAYER'S
- 7 OBJECTION AND PROTEST; THAT SUCH NOTICE MUST BE DELIVERED OR
- 8 POSTMARKED NO LATER THAN NOVEMBER 15 OF THE YEAR IN WHICH THE
- 9 NOTICE OF VALUE WAS MAILED; AND THAT AFTER SUCH DATE, THE
- 10 TAXPAYER'S RIGHT TO OBJECT AND PROTEST THE ADJUSTMENT IN
- 11 VALUATION IS LOST."
- 12 Page 6, strike line 7 and substitute "COUNTY OF DENVER ELECTS TO USE
- 13 THE PILOT ALTERNATE PROTEST".
- 14 Page 6, strike lines 16 through 18 and substitute "RIGHT TO OBJECT AND
- 15 PROTEST, THE TAXPAYER MUST NOTIFY THE BOARD OF COUNTY
- 16 COMMISSIONERS IN WRITING OF THE TAXPAYER'S OBJECTION AND PROTEST;
- 17 THAT SUCH NOTICE MUST BE DELIVERED OR POSTMARKED NO LATER THAN
- 18 NOVEMBER 15 OF THE YEAR IN WHICH THE NOTICE OF VALUE WAS MAILED;

- 1 AND THAT AFTER SUCH DATE, THE TAXPAYER'S RIGHT TO OBJECT AND  
2 PROTEST THE ADJUSTMENT IN VALUATION IS LOST."
- 3 Page 6, line 21, strike "On" and substitute "EXCEPT AS OTHERWISE  
4 PROVIDED IN PARAGRAPH (b) OF THIS SUBSECTION (1), on".
- 5 Page 7, line 2, strike "EXCEPT AS".
- 6 Page 7, strike line 3 and substitute "The".
- 7 Page 7, strike line 15 and substitute "COUNTY OF DENVER ELECTS TO USE  
8 THE PILOT ALTERNATE PROTEST".
- 9 Page 7, strike lines 18 through 27.
- 10 Page 8, strike lines 1 through 8 and substitute "TO STATE THAT THE CITY  
11 AND COUNTY OF DENVER HAS ELECTED TO USE THE PILOT ALTERNATE  
12 PROTEST PROCEDURE ESTABLISHED IN SECTION 39-5-122.8; THAT ALL  
13 OBJECTIONS AND PROTESTS WILL BE DETERMINED BY THE BOARD OF  
14 COUNTY COMMISSIONERS IN ACCORDANCE WITH THE PROTEST  
15 PROCEDURES SET FORTH IN SECTION 39-5-122.8; THAT TO PRESERVE THE  
16 TAXPAYER'S RIGHT TO OBJECT AND PROTEST, THE TAXPAYER MUST NOTIFY  
17 THE BOARD OF COUNTY COMMISSIONERS IN WRITING OF THE TAXPAYER'S  
18 OBJECTION AND PROTEST; THAT SUCH NOTICE MUST BE DELIVERED OR  
19 POSTMARKED NO LATER THAN NOVEMBER 15 OF THE YEAR IN WHICH THE  
20 NOTICE OF VALUE WAS MAILED; AND THAT AFTER SUCH DATE, THE  
21 TAXPAYER'S RIGHT TO OBJECT AND PROTEST THE ADJUSTMENT IN  
22 VALUATION IS LOST."
- 23 Page 8, line 11, strike "**and appeal**".
- 24 Page 8, line 12, strike "**Denver.**" and substitute "**Denver - repeal.**".
- 25 Page 8, strike line 14 and substitute "USE THE PILOT ALTERNATE PROTEST  
26 PROCEDURE DESCRIBED IN SUBSECTION (2) OF THIS SECTION TO  
27 DETERMINE".
- 28 Page 8, line 18, strike "ARTICLES 5 AND 8" and substitute "ARTICLE 5".
- 29 Page 8, line 20, strike "SECTION 39-10-114." and substitute "THIS  
30 SECTION."

1 Page 8, line 22, strike "AND APPEAL".

2 Page 8, line 26, after "THE" insert "PILOT" and strike "AND APPEAL".

3 Page 8, line 27, after "COUNTY" insert "OF DENVER".

4 Page 9, strike line 3 through 9 and substitute:

5           "(2) **Alternate protest procedure.** (a) THE CITY AND COUNTY OF  
6 DENVER SHALL AMEND THE NOTICES REQUIRED BY SECTIONS 39-5-121  
7 AND 39-5-122 TO PROVIDE NOTICE THAT ALL OBJECTIONS AND PROTESTS  
8 CONCERNING VALUATION OF TAXABLE PROPERTY SHALL BE DETERMINED  
9 IN ACCORDANCE WITH THIS SECTION.

10           (b) IF ANY TAXPAYER IS OF THE OPINION THAT HIS OR HER  
11 PROPERTY HAS BEEN VALUED TOO HIGH, HAS BEEN TWICE VALUED, OR IS  
12 EXEMPT BY LAW FROM TAXATION OR THAT THE PROPERTY HAS BEEN  
13 ERRONEOUSLY ASSESSED TO SUCH PERSON, HE OR SHE MAY FILE A  
14 WRITTEN OBJECTION AND PROTEST WITH THE BOARD OF COUNTY  
15 COMMISSIONERS BY DELIVERING OR MAILING THE WRITTEN OBJECTION  
16 AND PROTEST NO LATER THAN NOVEMBER 15 OF THE YEAR IN WHICH THE  
17 NOTICE OF VALUE WAS MAILED.

18           (c) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (d) OF THIS  
19 SUBSECTION (2), NO DECISION ON ANY WRITTEN OBJECTION AND PROTEST  
20 CONCERNING VALUATION OF TAXABLE PROPERTY SHALL BE MADE BY THE  
21 BOARD OF COUNTY COMMISSIONERS UNLESS A HEARING IS HELD THEREON,  
22 AT WHICH HEARING THE ASSESSOR AND THE TAXPAYER OR THE  
23 TAXPAYER'S AUTHORIZED REPRESENTATIVE SHALL HAVE THE  
24 OPPORTUNITY TO BE PRESENT. THE BOARD MAY APPOINT INDEPENDENT  
25 REFEREES WHO ARE EXPERIENCED IN PROPERTY VALUATION TO CONDUCT  
26 THE HEARING ON BEHALF OF THE BOARD, TO MAKE FINDINGS, AND TO  
27 SUBMIT RECOMMENDATIONS TO THE BOARD FOR ITS FINAL DECISION. ALL  
28 DECISIONS SHALL BE MAILED TO THE TAXPAYER OR THE TAXPAYER'S  
29 AUTHORIZED REPRESENTATIVE WITHIN FIVE BUSINESS DAYS OF THE DATE  
30 ON WHICH SUCH DECISION IS RENDERED. IF REQUESTED BY THE BOARD OF  
31 COUNTY COMMISSIONERS, THE TAXPAYER OR THE TAXPAYER'S  
32 AUTHORIZED REPRESENTATIVE SHALL BE PRESENT AT A HEARING HELD  
33 PURSUANT TO THIS PARAGRAPH (c) AND SHALL PRODUCE INFORMATION TO  
34 SUPPORT THE WRITTEN OBJECTION AND PROTEST. IN THE EVENT THE  
35 BOARD OF COUNTY COMMISSIONERS REQUESTS THE TAXPAYER OR THE  
36 TAXPAYER'S AUTHORIZED REPRESENTATIVE TO BE PRESENT AT A HEARING,  
37 THE BOARD OF COUNTY COMMISSIONERS SHALL PROVIDE AT LEAST THIRTY

1 DAYS' NOTICE OF THE HEARING, UNLESS THE TAXPAYER OR THE  
2 TAXPAYER'S AUTHORIZED REPRESENTATIVE REQUESTS A HEARING AT AN  
3 EARLIER DATE. THE BOARD OF COUNTY COMMISSIONERS SHALL PROVIDE  
4 WRITTEN NOTICE OF THE HEARING BY CERTIFIED MAIL, AND SUCH WRITTEN  
5 NOTICE SHALL CONTAIN THE DATE, TIME, AND PLACE OF THE HEARING.  
6 UPON REQUEST OF THE TAXPAYER OR THE TAXPAYER'S REPRESENTATIVE  
7 THE BOARD OF COUNTY COMMISSIONERS MAY RESCHEDULE THE HEARING.  
8 IF THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED REPRESENTATIVE  
9 FAILS TO BE PRESENT AT THE HEARING WHEN REQUESTED BY THE BOARD  
10 OF COUNTY COMMISSIONERS, ABSENT GOOD CAUSE, THE BOARD OF  
11 COUNTY COMMISSIONERS SHALL DISMISS THE WRITTEN OBJECTION AND  
12 PROTEST, AND THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED  
13 REPRESENTATIVE SHALL NOT HAVE THE RIGHT TO APPEAL THE DISMISSAL.  
14 (d) UPON AUTHORIZATION BY THE BOARD OF COUNTY  
15 COMMISSIONERS, THE ASSESSOR MAY REVIEW WRITTEN OBJECTIONS AND  
16 PROTESTS CONCERNING VALUATION OF TAXABLE PROPERTY AND SETTLE  
17 BY WRITTEN MUTUAL AGREEMENT ANY SUCH WRITTEN OBJECTION AND  
18 PROTEST. ANY REDUCTION AGREED UPON AND SETTLED PURSUANT TO THIS  
19 PARAGRAPH (d) SHALL NOT BE SUBJECT TO THE REQUIREMENTS OF  
20 PARAGRAPH (c) OF THIS SUBSECTION (2).  
21 (e) EVERY WRITTEN OBJECTION AND PROTEST CONCERNING THE  
22 VALUATION OF TAXABLE PROPERTY SHALL BE ACTED UPON PURSUANT TO  
23 THE PROVISIONS OF THIS SECTION BY THE BOARD OF COUNTY  
24 COMMISSIONERS OR THE ASSESSOR, AS APPROPRIATE, WITHIN SIX MONTHS  
25 OF THE DATE OF FILING SUCH PETITION.  
26 (f) IF THE BOARD OF COUNTY COMMISSIONERS GRANTS AN  
27 OBJECTION AND PROTEST, IN WHOLE OR IN PART, THE ASSESSOR SHALL  
28 ADJUST THE VALUATION ACCORDINGLY; BUT, IF THE OBJECTION AND  
29 PROTEST IS DENIED, IN WHOLE OR IN PART, THE TAXPAYER OR THE  
30 TAXPAYER'S AUTHORIZED REPRESENTATIVE MAY APPEAL THE VALUATION  
31 SET BY THE ASSESSOR OR, IF THE VALUATION IS ADJUSTED AS A RESULT OF  
32 A DECISION OF THE BOARD OF COUNTY COMMISSIONERS, THE ADJUSTED  
33 VALUATION TO THE BOARD OF ASSESSMENT APPEALS OR TO THE DENVER  
34 DISTRICT COURT FOR A TRIAL DE NOVO, OR THE TAXPAYER MAY SUBMIT  
35 THE CASE TO ARBITRATION PURSUANT TO THE PROVISIONS OF SECTION  
36 39-8-108.5. SUCH APPEAL OR SUBMISSION TO ARBITRATION SHALL BE  
37 TAKEN NO LATER THAN THIRTY DAYS AFTER THE DATE SUCH DENIAL IS  
38 MAILED PURSUANT TO PARAGRAPH (c) OF THIS SUBSECTION (2).  
39 (g) IF THE BOARD OF COUNTY COMMISSIONERS DOES NOT ISSUE A  
40 WRITTEN DECISION ON AN OBJECTION OR PROTEST FOR VALUATION OF  
41 TAXABLE PROPERTY BEFORE DECEMBER 1 OF THE YEAR IN WHICH THE

1 NOTICE OF VALUE WAS MAILED, THE TAXPAYER'S WRITTEN OBJECTION AND  
2 PROTEST SHALL BE DEEMED TO BE A PETITION FOR ABATEMENT OR REFUND  
3 AND SHALL BE DETERMINED IN ACCORDANCE WITH SECTION 39-10-114. IF  
4 THE BOARD OF COUNTY COMMISSIONERS, PURSUANT TO SECTION  
5 39-10-114 (1), OR THE PROPERTY TAX ADMINISTRATOR, PURSUANT TO  
6 SECTION 39-2-116, DENIES THE PETITION FOR ABATEMENT OR REFUND OF  
7 TAXES IN WHOLE OR IN PART, THE TAXPAYER OR THE TAXPAYER'S  
8 AUTHORIZED REPRESENTATIVE MAY APPEAL TO THE BOARD OF  
9 ASSESSMENT APPEALS OR TO THE DENVER DISTRICT COURT FOR A TRIAL DE  
10 NOVO, OR MAY SUBMIT THE CASE TO ARBITRATION PURSUANT TO THE  
11 PROVISIONS OF SECTION 39-8-108.5. SUCH APPEAL OR SUBMISSION TO  
12 ARBITRATION SHALL BE TAKEN NO LATER THAN THIRTY DAYS AFTER THE  
13 ENTRY OF ANY SUCH DECISION.

14 (3) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2017."

15 Page 9, line 21, strike "PROTEST AND APPEAL" and substitute "PILOT  
16 PROTEST".

17 Page 9, line 23, strike "HIS OR HER" and substitute "THE".

18 Page 9, strike line 24 and substitute "COUNTY OF DENVER THAT THE CITY  
19 AND COUNTY OF DENVER HAS MADE SUCH ELECTION; THAT".

20 Page 9, line 27, strike "39-10-114;" and substitute "39-5-122.8;"

21 Page 10, strike lines 1 through 7 and substitute "THE TAXPAYER MUST  
22 NOTIFY THE BOARD OF COUNTY COMMISSIONERS IN WRITING OF THE  
23 TAXPAYER'S OBJECTION AND PROTEST; THAT SUCH NOTICE MUST BE  
24 DELIVERED OR POSTMARKED NO LATER THAN NOVEMBER 15 OF THE YEAR  
25 IN WHICH THE NOTICE OF VALUE WAS MAILED; AND THAT AFTER SUCH  
26 DATE, THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST THE ADJUSTMENT  
27 IN VALUATION IS LOST."

28 Page 10, strike line 14 and substitute "ALTERNATE PILOT PROTEST  
29 PROCEDURE ESTABLISHED IN".

30 Page 10, line 19, strike "**amend** (1)".

31 Page 10, line 20, strike "and (2)" and substitute "**add** (6)".

32 Page 10, strike lines 21 through 27.

1 Strike pages 11 and 12.

2 Page 13, strike lines 1 through 6 and substitute:

3 **"39-8-107. Hearings on appeal.** (6) IF THE CITY AND COUNTY OF  
4 DENVER ELECTS TO USE THE ALTERNATIVE PILOT PROTEST PROCEDURE  
5 ESTABLISHED IN SECTION 39-5-122.8, ALL HEARINGS SHALL BE  
6 CONDUCTED IN ACCORDANCE WITH THAT SECTION."

7 Page 13, strike line 8 and substitute "(1) (a) (I) (A) and (1) (a) (I) (D) as  
8 follows:".

9 Page 14, strike line 14 through 27 and substitute:

10 "(D) No abatement or refund of taxes shall be made based upon  
11 the ground of overvaluation of property if an objection or protest to such  
12 valuation has been made and a notice of determination has been mailed  
13 to the taxpayer pursuant to section 39-5-122 OR A WRITTEN DECISION HAS  
14 BEEN ISSUED PURSUANT TO SECTION 39-5-122.8; except that this  
15 prohibition shall not apply to personal property when a notice of  
16 determination has been mailed to the taxpayer, an objection or protest is  
17 withdrawn or not pursued, and the county assessor has undertaken an  
18 audit of such personal property that shows that a reduction in value is  
19 warranted."

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