## Second Regular Session Sixty-ninth General Assembly STATE OF COLORADO

## REENGROSSED

This Version Includes All Amendments Adopted in the House of Introduction HOUSE BILL 14-1020

LLS NO. 14-0503.01 Kate Meyer x4348

#### **HOUSE SPONSORSHIP**

Lebsock,

#### SENATE SPONSORSHIP

**Balmer and Nicholson,** 

House Committees Finance **Senate Committees** 

# A BILL FOR AN ACT

101 CONCERNING THE CONSOLIDATION OF TWO REPORTS ON TAXABLE 102 PROPERTY THAT COUNTY ASSESSORS SUBMIT TO THEIR BOARDS

103 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 <u>http://www.leg.state.co.us/billsummaries</u>.)

County assessors annually submit 2 separate reports (one regarding taxable real property and the other regarding taxable personal property), on different dates, to their county boards of equalization. The bill requires both reports to be submitted simultaneously and specifies that the





submission must occur on or before each July 15 or, for counties that have elected to use an alternate protest and appeal procedure, on or before each September 15.

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

2 SECTION 1. In Colorado Revised Statutes, amend 39-8-105 as
3 follows:

4 **39-8-105.** Reports of assessor. (1) At a meeting of the county 5 board of equalization on the second Monday in July, or on the second 6 Monday in September OR BEFORE EACH SEPTEMBER 15 in a county that 7 has made an election pursuant to section 39-5-122.7 (1), OR ON OR 8 BEFORE EACH JULY 15 IN ALL OTHER COUNTIES, the assessor shall report 9 the valuation for assessment of all taxable real property in the county. The 10 assessor shall submit a list of all persons who have appeared before him 11 or her to present objections or protests concerning real property and his 12 or her THE action TAKEN in each case.

13 (2) At a THE meeting of the board on or before July 15 DESCRIBED 14 IN SUBSECTION (1) OF THIS SECTION, the assessor shall ALSO report the 15 valuation of all taxable personal property in the county and shall note any 16 valuations for assessment of portable or movable equipment which have 17 been apportioned pursuant to the provisions of section 39-5-113. He THE 18 ASSESSOR shall submit a list of all persons in the county who have failed 19 to return any schedules and shall report his THE action TAKEN in each 20 case. He THE ASSESSOR shall also submit a list of persons who have 21 appeared before him OR HER to present objections or protests and his THE 22 action TAKEN in each case.

23 **SECTION 2. Safety clause.** The general assembly hereby finds,

- 1 determines, and declares that this act is necessary for the immediate
- 2 preservation of the public peace, health, and safety.