

Second Regular Session
Sixty-ninth General Assembly
STATE OF COLORADO

REREVISED

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

LLS NO. 14-0503.01 Kate Meyer x4348

HOUSE BILL 14-1020

HOUSE SPONSORSHIP

Lebsock,

SENATE SPONSORSHIP

Balmer and Nicholson,

House Committees
Finance

Senate Committees
Local Government

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

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

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

SENATE
3rd Reading Unamended
February 11, 2014

SENATE
2nd Reading Unamended
February 10, 2014

HOUSE
3rd Reading Unamended
January 27, 2014

HOUSE
2nd Reading Unamended
January 24, 2014

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.