

First Regular Session  
Seventieth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 15-0128.01 Esther van Mourik x4215

HOUSE BILL 15-1008

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HOUSE SPONSORSHIP

Hamner,

SENATE SPONSORSHIP

Roberts,

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House Committees

Agriculture, Livestock, & Natural Resources  
Finance

Senate Committees

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A BILL FOR AN ACT

101 CONCERNING THE CLASSIFICATION OF AGRICULTURAL LAND WHEN  
102 THE LAND IS DESTROYED BY A NATURAL CAUSE.

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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>.)*

**Wildfire Matters Review Committee.** The bill specifies that if agricultural land is destroyed by a natural cause on or after January 1, 2012, so that, were it not for such destruction, the land would have qualified as agricultural land for the following property tax year, the agricultural land classification is to remain in place for the year of destruction and the 4 subsequent property tax years unless:

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.*

- ! The land is not rehabilitated for agricultural use before the end of the period;
- ! The assessor determines that the classification at the time of destruction by a natural cause was erroneous; or
- ! A change of use, other than the destruction by a natural cause, has occurred.

The bill makes an exception to the 5-year rehabilitation period applicable to other agricultural land if the land is defined as agricultural land because it is used to produce tangible wood products, but only if such land is in compliance with an approved forest management plan and is on the list provided by the Colorado state forest service as having such a plan.

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

2           **SECTION 1.** In Colorado Revised Statutes, 39-1-103, **amend** (5)  
 3 (c); and **add** (5) (e) and (5) (f) as follows:

4           **39-1-103. Actual value determined - when.** (5) (c) Except as  
 5 provided in section 39-1-102 (14.4) (b) AND IN PARAGRAPHS (e) AND (f)  
 6 OF THIS SUBSECTION (5), once any property is classified for property tax  
 7 purposes, it shall remain so classified until such time as its actual use  
 8 changes or the assessor discovers that the classification is erroneous. The  
 9 property owner shall endeavor to comply with the reasonable requests of  
 10 the assessor to supply information which cannot be ascertained  
 11 independently but which is necessary to determine actual use and properly  
 12 classify the property when the assessor has evidence that there has been  
 13 a change in the use of the property. Failure to supply such information  
 14 shall not be the sole reason for reclassifying the property. Any such  
 15 request for such information shall be accompanied by a notice that states  
 16 that failure on the part of the property owner to supply such information  
 17 will not be used as the sole reason for reclassifying the property in  
 18 question. Subject to the availability of funds under the assessor's budget  
 19 for such purpose, no later than May 1 of each year, the assessor shall

1 inform each person whose property has been reclassified from  
2 agricultural land to any other classification of property of the reasons for  
3 such reclassification including, but not limited to, the basis for the  
4 determination that the actual use of the property has changed or that the  
5 classification of such property is erroneous.

6 (e) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS  
7 PARAGRAPH (e) AND IN PARAGRAPH (f) OF THIS SUBSECTION (5), IF A  
8 PARCEL OF LAND IS CLASSIFIED AS AGRICULTURAL LAND AS DEFINED IN  
9 SECTION 39-1-102 (1.6) AND THE PARCEL OF LAND IS DESTROYED BY A  
10 NATURAL CAUSE ON OR AFTER JANUARY 1, 2012, SO THAT, WERE IT NOT  
11 FOR THE DESTRUCTION OF THE LAND BY A NATURAL CAUSE, THE LAND  
12 WOULD HAVE QUALIFIED AS AGRICULTURAL LAND FOR THE FOLLOWING  
13 PROPERTY TAX YEAR, THE AGRICULTURAL LAND CLASSIFICATION SHALL  
14 REMAIN IN PLACE FOR THE YEAR OF DESTRUCTION AND THE FOUR  
15 SUBSEQUENT PROPERTY TAX YEARS SO LONG AS THE ASSESSOR RECEIVES  
16 EVIDENCE FROM THE OWNER THAT THE OWNER IS IN THE PROCESS OF  
17 REHABILITATING THE LAND FOR AGRICULTURAL USE. SUCH EVIDENCE  
18 INCLUDES, BUT IS NOT LIMITED TO, REMOVING DEBRIS, REMOVING  
19 CONTAMINANTS, RESTORING FENCES AND AGRICULTURAL STRUCTURES,  
20 RESEEDING, PROVIDING WATER FOR LIVESTOCK, OR CONTOURING THE  
21 LAND SUITABLE FOR AGRICULTURAL USE.

22 (II) THE AGRICULTURAL LAND CLASSIFICATION OF THE LAND  
23 DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (e) MUST CHANGE  
24 ACCORDING TO CURRENT USE IF:

25 (A) THE LAND IS NOT REHABILITATED FOR AGRICULTURAL USE  
26 PRIOR TO THE JANUARY 1 AFTER THE PERIOD DESCRIBED IN  
27 SUBPARAGRAPH (I) OF THIS PARAGRAPH (e);

1 (B) THE ASSESSOR DETERMINES THAT THE CLASSIFICATION AT THE  
2 TIME OF DESTRUCTION OF THE LAND AS A RESULT OF A NATURAL CAUSE  
3 WAS ERRONEOUS; OR

4 (C) A CHANGE OF USE HAS OCCURRED. FOR PURPOSES OF THIS  
5 SUB-SUBPARAGRAPH (C), A CHANGE OF USE DOES NOT INCLUDE THE  
6 TEMPORARY LOSS OF AGRICULTURAL CLASSIFICATION OF THE LAND AS A  
7 RESULT OF THE DESTRUCTION OF THE LAND BY A NATURAL CAUSE.

8 (f) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS  
9 PARAGRAPH (f), IF A PARCEL OF LAND IS CLASSIFIED AS AGRICULTURAL  
10 LAND AS DEFINED IN SECTION 39-1-102 (1.6) (a) (II) AND THE PARCEL OF  
11 LAND IS DESTROYED BY A NATURAL CAUSE ON OR AFTER JANUARY 1, 2012,  
12 SO THAT, WERE IT NOT FOR THE DESTRUCTION OF THE LAND BY A NATURAL  
13 CAUSE, THE LAND WOULD HAVE QUALIFIED AS AGRICULTURAL LAND FOR  
14 THE FOLLOWING PROPERTY TAX YEAR, THE AGRICULTURAL LAND  
15 CLASSIFICATION SHALL REMAIN IN PLACE NOTWITHSTANDING THE LENGTH  
16 OF THE REHABILITATION PERIOD SPECIFIED IN SUBPARAGRAPH (I) OF  
17 PARAGRAPH (e) OF THIS SUBSECTION (5) SO LONG AS THE OWNER IS IN  
18 COMPLIANCE WITH AN APPROVED FOREST MANAGEMENT PLAN AND IS ON  
19 THE LIST PROVIDED BY THE COLORADO STATE FOREST SERVICE AS HAVING  
20 SUCH A PLAN.

21 (II) THE AGRICULTURAL LAND CLASSIFICATION OF THE LAND  
22 DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (f) MUST CHANGE  
23 ACCORDING TO CURRENT USE IF:

24 (A) THE ASSESSOR DETERMINES THAT THE CLASSIFICATION AT THE  
25 TIME OF DESTRUCTION OF THE LAND AS A RESULT OF A NATURAL CAUSE  
26 WAS ERRONEOUS; OR

27 (B) A CHANGE OF USE HAS OCCURRED. FOR PURPOSES OF THIS

1 SUB-SUBPARAGRAPH (B), A CHANGE OF USE DOES NOT INCLUDE THE  
2 TEMPORARY LOSS OF AGRICULTURAL CLASSIFICATION OF THE LAND AS A  
3 RESULT OF THE DESTRUCTION OF THE LAND BY A NATURAL CAUSE.

4 **SECTION 2. Safety clause.** The general assembly hereby finds,  
5 determines, and declares that this act is necessary for the immediate  
6 preservation of the public peace, health, and safety.