

First Regular Session
Seventieth General Assembly
STATE OF COLORADO

REENGROSSED

*This Version Includes All Amendments
Adopted in the House of Introduction*

LLS NO. 15-0128.01 Esther van Mourik x4215

HOUSE BILL 15-1008

HOUSE SPONSORSHIP

Hamner,

SENATE SPONSORSHIP

Roberts,

House Committees

Agriculture, Livestock, & Natural Resources
Finance

Senate Committees

A BILL FOR AN ACT

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

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.

HOUSE
3rd Reading Unamended
February 25, 2015

HOUSE
Amended 2nd Reading
February 24, 2015

- ! 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.

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
 12 properly classify the property when the assessor has evidence that there
 13 has been a change in the use of the property. Failure to supply such
 14 information shall not be the sole reason for reclassifying the property.
 15 Any such request for such information shall be accompanied by a notice
 16 that states that failure on the part of the property owner to supply such
 17 information will not be used as the sole reason for reclassifying the
 18 property in question. Subject to the availability of funds under the
 19 assessor's budget for such purpose, no later than May 1 of each year, the

1 assessor shall inform each person whose property has been reclassified
2 from agricultural land to any other classification of property of the
3 reasons for such reclassification including, but not limited to, the basis for
4 the determination that the actual use of the property has changed or that
5 the 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 PRODUCTIVITY OF SUCH PARCEL OF LAND
10 IS DESTROYED BY A NATURAL CAUSE ON OR AFTER JANUARY 1, 2012, SO
11 THAT, WERE IT NOT FOR THE DESTRUCTION OF THE PRODUCTIVITY OF THE
12 LAND BY A NATURAL CAUSE, THE LAND WOULD HAVE QUALIFIED AS
13 AGRICULTURAL LAND FOR THE FOLLOWING PROPERTY TAX YEAR, THE
14 AGRICULTURAL LAND CLASSIFICATION SHALL REMAIN IN PLACE FOR THE
15 YEAR OF DESTRUCTION AND THE FOUR SUBSEQUENT PROPERTY TAX YEARS
16 SO LONG AS THE ASSESSOR RECEIVES EVIDENCE FROM THE OWNER THAT
17 THE OWNER IS IN THE PROCESS OF REHABILITATING THE PRODUCTIVITY OF
18 THE LAND FOR AGRICULTURAL USE. SUCH EVIDENCE INCLUDES, BUT IS NOT
19 LIMITED TO, REMOVING DEBRIS, REMOVING CONTAMINANTS, RESTORING
20 FENCES AND AGRICULTURAL STRUCTURES, RESEEDING, PROVIDING WATER
21 FOR LIVESTOCK, OR CONTOURING THE LAND SUITABLE FOR AGRICULTURAL
22 USE.

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

26 (A) THE PRODUCTIVITY OF THE LAND IS NOT REHABILITATED FOR
27 AGRICULTURAL USE PRIOR TO THE JANUARY 1 AFTER THE PERIOD

1 DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (e), UNLESS THE
2 PROPERTY OWNER PROVIDES DOCUMENTARY EVIDENCE TO THE ASSESSOR
3 THAT DURING SUCH PERIOD A GOOD FAITH EFFORT WAS MADE TO
4 REHABILITATE THE PRODUCTIVITY OF THE LAND FOR AGRICULTURAL USE
5 BUT THAT ADDITIONAL TIME IS NECESSARY;

6 (B) THE ASSESSOR DETERMINES THAT THE CLASSIFICATION AT THE
7 TIME OF DESTRUCTION OF THE PRODUCTIVITY OF THE LAND AS A RESULT
8 OF A NATURAL CAUSE WAS ERRONEOUS; OR

9 (C) A CHANGE OF USE HAS OCCURRED. FOR PURPOSES OF THIS
10 SUB-SUBPARAGRAPH (C), A CHANGE OF USE DOES NOT INCLUDE THE
11 TEMPORARY LOSS OF AGRICULTURAL CLASSIFICATION OF THE LAND AS A
12 RESULT OF THE DESTRUCTION OF THE PRODUCTIVITY OF THE LAND BY A
13 NATURAL CAUSE.

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

1 (II) THE AGRICULTURAL LAND CLASSIFICATION OF THE LAND
2 DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (f) MUST CHANGE
3 ACCORDING TO CURRENT USE IF:

4 (A) THE ASSESSOR DETERMINES THAT THE CLASSIFICATION AT THE
5 TIME OF DESTRUCTION OF THE PRODUCTIVITY OF THE LAND AS A RESULT
6 OF A NATURAL CAUSE WAS ERRONEOUS; OR

7 (B) A CHANGE OF USE HAS OCCURRED. FOR PURPOSES OF THIS
8 SUB-SUBPARAGRAPH (B), A CHANGE OF USE DOES NOT INCLUDE THE
9 TEMPORARY LOSS OF AGRICULTURAL CLASSIFICATION OF THE LAND AS A
10 RESULT OF THE DESTRUCTION OF THE PRODUCTIVITY OF THE LAND BY A
11 NATURAL CAUSE.

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