

**UPDATED SUMMARY  
HOUSE BILL 15-1008**

**First Regular Session - Seventieth Colorado General Assembly**

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*This summary applies to the reengrossed version of this bill as introduced in the second house. It does not reflect any amendments that may be subsequently adopted. This summary reflects only the main points of the legislation.*

**Wildfire Matters Review Committee.** The bill specifies that if *the productivity of* 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:

- ! The *productivity of the* land is not rehabilitated for agricultural use before the end of the period, *unless the property owner provides documentary evidence to the assessor that during the period a good faith effort was made to rehabilitate the productivity of the land but that additional time is necessary;*
- ! 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.