



**B. ARL, Volume 2, Chapter 3, Specific Assessment Procedures**

1. Page 3.63 Added guidance regarding entity name changes based on requests from counties for assistance with this topic.

**C. ARL, Volume 2, Chapter 4, Assessment Math**

1. Page 4.30 Added information regarding HB 18-1283 which allows the residential land classification to remain in place when improvements are destroyed, demolished, or relocated if the assessor is able to determine that there is evidence the owner intends to rebuild or locate residential improvements on the land.

**D. ARL, Volume 2, Chapter 6, Property Classification Guidelines and Assessment Percentages**

1. Page 6.1 Added clarifying information regarding residential classification being in place for improvements demolished or relocated per HB 18-1283.
2. Pages 6.6-6.7 Added the text of paragraph (c) and following subsections in statute box for § 39-1-102, C.R.S. per HB18-1283.
3. Page 6.9 Added specific statutory language to text box per changes in HB18-1283.
4. Page 6.10 Added to the heading exceptions to the rule regarding residential classification remaining in place for improvements destroyed, demolished or relocated if the assessor is able to determine that there is evidence the owner intends to rebuild or locate residential improvements on the land per HB18-1283.
5. Pages 6.11-6.12 Added a heading of Destroyed Property regarding residential property destroyed where the owner intends to rebuild or locate a residential improvement on the land per HB18-1283.

**E. ARL, Volume 2, Chapter 9, Forms**

1. Page 9.2 Added a reminder as well as instructions on how to best use the forms in the following pages. Changed the forms from a fixed year to a customizable year to cut down on the need for yearly revisions.
2. Pages 9.134-9.139 The TD 1000 (Real Property Transfer Declaration) form has been updated in the ARL Vol 3 and this now references the location of the document and removes from this Chapter 9.
3. Page 9.148 Changed from 2018 to 20XX in order to provide greater customization and standardization to the templates.

**F. ARL, Volume 2, Chapter 12, Special Topics**

1. Page 12.55 Added information under Listing Increment In Certification of Levies Report from SB18-248 regarding voter-approved mill levy overrides or spending increases not being retained by the urban renewal authority.

**G. ARL, Volume 2, Chapter 5, Administrative Remedies**

1. Page 5.2 Added revised language under heading “Standing” regarding property owners’ rights to designate an agent to protest value or classification of the property.

**III. APPRAISAL STANDARDS**

**A. ARL, Volume 3, Chapter 2, Appraisal Process, Economic Areas, and the Approaches to Value**

1. Page 2.29 Replaced the scatterplot diagram using a corrected line of best fit.

**B. ARL, Volume 3, Chapter 3, Sales Confirmation and Stratification**

1. Pages 3.35-3.38 Revised Addendum 3-D, Real Property Transfer Declaration form to make it more user friendly with intent of gathering more accurate information.

**C. ARL, Volume 5, Chapter 1, Applicable Property Tax Laws**

1. Pages 1.2,1.6,1.8,1.12 Updated the personal property threshold exemption for the 2019 and 2020 tax years.

**D. ARL, Volume 5, Chapter 2, Discovery, Listing, and Classification**

1. Pages 2.1,2.2,2.6,2.14,2.15 Updated the personal property threshold exemption for the 2019 and 2020 tax years.

**E. ARL, Volume 5, Chapter 3, Valuation Procedures**

1. Page 3.28 Updated the personal property threshold exemption for the 2019 and 2020 tax years.

**F. ARL, Volume 5, Chapter 5, Personal Property Reviews**

1. Page 5.5 Updated the personal property threshold exemption for the 2019 and 2020 tax years.

**G. ARL, Volume 5, Chapter 6, Oil and Gas Equipment Valuation**

1. Pages 6.2-6.3 Updated the personal property threshold exemption for the 2019 and 2020 tax years.

**H. ARL, Volume 5, Chapter 7, Special Issues**

1. Pages 7.53-7.55 Revised the renewable energy property valuation procedures by clarifying statutory requirements, removing unnecessary language, and adding clarifying language.

### **I. Changes to Declaration Schedules**

DS 056	Updated dates for the 2019 tax year and the personal property exemption amount.
DS 056s	Updated dates for the 2019 tax year.
DS 058	Updated dates for the 2019 tax year and the personal property exemption amount.
DS 060	Updated dates for the 2019 tax year and the personal property exemption amount.
DS 155	Updated dates for the 2019 tax year, updated the personal property exemption amount, and revised language to “physical” location for consistency.
DS 618	Updated dates for the 2019 tax year, updated the personal property exemption amount, revised language to “physical” location for consistency, and corrected punctuation.
DS 628	Updated dates for the 2019 tax year, updated the personal property exemption amount, revised language to “physical” location for consistency, added “property” to description for clarification, and corrected punctuation and capitalization.
DS 648	Updated dates for the 2019 tax year, updated the personal property exemption amount, revised language to “physical” location for consistency, and corrected capitalization.
DS 654	Updated dates for the 2019 tax year, updated the personal property exemption amount, revised language to “physical” location for consistency, removed unnecessary language, and corrected spelling.
DS 656	Updated dates for the 2019 tax year, updated the personal property exemption amount, removed use of the term “rotary”, and added “accompanied by a drilling log for each rig” for clarification.
DS 658	Updated dates for the 2019 tax year, updated the personal property exemption amount, revised language to “physical” location for consistency, and corrected punctuation.
DS 658s	Updated dates for the 2019 tax year and corrected checkbox layout.

**All materials to be submitted to the Statutory Advisory Committee can be viewed on our website as of August 31, 2018 at <https://www.colorado.gov/pacific/dola/notices>**

Agenda items may also be viewed at our office. They can be copied for \$.25 a page.

**All Members:** Please bring your packet of materials to the meeting.

Reasonable accommodation will be provided upon request for persons with disabilities. If you are a person with a disability who requires an accommodation to participate in this public meeting, please notify us at (303) 864 -7770 by September 13, 2018.

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Statutory Advisory Committee  
September 20, 2018

At the request of SAC members, please submit all written documentation to them no later than one week prior to the meeting. Submissions should be sent to [dola\\_statutoryadvisorycommittee@state.co.us](mailto:dola_statutoryadvisorycommittee@state.co.us).