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Chairwoman Property Tax Administrator

Organization: Statutory Advisory Committee to the Property Tax Administrator

Contact: JoAnn Groff
Division of Property Taxation
1313 Sherman Street, Room 419
Denver, CO 80203

Date of Meeting: June 20, 2019

Time of Meeting: 9:00 A.M.

Date of Notice: May 31, 2019

NOTICE OF MEETING

The Statutory Advisory Committee (SAC) will meet with the Division of Property Taxation in Room 419, 1313 Sherman Street, Denver, Colorado.

The agenda is as follows:

I. APPROVAL OF MINUTES – March 21, 2019

II. ADMINISTRATIVE RESOURCES

A. ARL Volume 2, Chapter 2, Assessment Operations

1. Page 2.28 HB19-1175 changes the Notice of Determination deadline for alternate protest counties from the last working day in August to August 15.
2. Page 2.32 HB19-1175 changes the Notice of Determination deadline for alternate protest counties from the last working day in August to August 15.
3. Page 2.36 HB19-1175 requires taxpayers filing protests on rent producing real property in counties using the alternate protest period to provide the assessor with rental income information no later than July 15.



4. Page 2.38
HB19-1175 requires taxpayers filing protests on rent producing real property in counties using the alternate protest period to provide the assessor with rental income information no later than July 15.
5. Pages 2.44-2.45
HB19-1175 changes the Notice of Determination deadline for alternate protest counties from the last working day in August to August 15.
6. Pages 2.49-2.50
Moved detailed information regarding real property NOD mailing deadline from page 2.52 to this page as HB19-1175 changes the deadline for alternate protest counties from the last working day in August to August 15.
Added “personal property” to the heading of this section to reflect what statute says. This is not an amendment created by HB19-1175; rather, it is a revision to the ARL that should have always been included. Also included a clause about protesting the value of personal property in the first paragraph.
HB19-1175 changes the Notice of Determination deadline for alternate protest counties from the last working day in August to August 15.
7. Page 2.52
Moved detailed information regarding real property NOD mailing deadline to location above per HB19-1175.
8. Page 2.70
HB19-1175 changes the Notice of Determination deadline for alternate protest counties from the last working day in August to August 15.
9. Page 2.72
HB19-1175 requires taxpayers filing protests on rent producing real property in counties using the alternate protest period to provide the assessor with rental income information no later than July 15.
10. Pages 2.73-2.74
HB19-1175 changes the Notice of Determination deadline for alternate protest counties from the last working day in August to August 15.

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

1. Page 3.24
Updated phone number for Mr. Hagge at the Department of Revenue.
2. Page 3.29
Inserted the word “a” based on a non-substantive suggestion from the Office of Legislative Legal Services Docket Number 180204.
3. Page 3.50
Added information regarding how a property excluded from a special district, municipality, city, or town may be responsible for bonded indebtedness if the statutory requirements are met by the governing body. For special districts, the court order must contain the statement that the property is liable for the debt and the date the indebtedness is expected to be retired.
4. Page 3.52
Added clarifying filing requirements for special districts wherein the court order must be recorded within 30 days of formation.

Added that assessors should include a copy of the recorded court order in their file along with the service plan, map, and legal description. The recording date can be very important in determining whether or not the district can levy for the current year.

C. ARL Volume 2, Chapter 5, Taxpayer Administrative Remedies

1. Page 5.1 Updated the information regarding filing a protest with the new requirements from HB19-1175, which changes the mailing deadline for the Notice of Determination from the last working day in August to August 15 for counties on the alternate protest period. It also creates a requirement for taxpayers filing protests on rent producing property to file income information with the assessor prior to July 15.
2. Page 5.3 Removed reference to § 39-8-106, as it provides directions for appeal to the CBOE and the actual statutory requirement for the assessor to mail two copies of the NOD is found in § 39-5-122(2), C.R.S. HB19-1175 changes the Notice of Determination deadline for alternate protest counties from the last working day in August to August 15.
3. Page 5.6 Removed reference to (3) as it relates specifically to taxpayers requesting valuation data and is covered above in paragraph (9). The reference to § 39-8-107(1) is specific to this paragraph regarding a taxpayer's request for a referee's findings.
4. Pages 5.7-5.8 HB 19-1175 provides that for petitioners who have already provided income information to the assessor in counties using alternate protest appeals process, they do not need to provide additional information. HB 19-1175 changes the definition of the data the assessor is required to produce upon request as to the sources the assessor relied upon to determine value.
Removed this sentence as it is redundant and included in the information below.
Removed reference to specific date legislation took effect as it is now outdated and unneeded.
SB 13-146 changed the way BAA decisions were issued, however, to date only full decisions have been rendered by the board rather than summary decisions. This procedure is still in statute but not used. This paragraph explains the law more cleanly and precisely.
5. Page 5.11 HB19-1175 changes the Notice of Determination deadline for alternate protest counties from the last working day in August to August 15.

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

1. Pages 6.10-6.11 Relocated subsection to beginning of 'Destroyed Property' section based on user feedback that information was hard to find and should be at the beginning of the section. No content change; re-order only.

E. ARL Volume 2, Chapter 7, Abstract, Certification and Tax Warrant

1. Page 7.21 Added information regarding how a property excluded from a special district, municipality, city, or town may be responsible for bonded indebtedness if the statutory requirements are met by the governing body. For special districts, the court order must contain the statement that the property is liable for the debt and the date the indebtedness is expected to be retired.

F. ARL Volume 2, Chapter 9, Form Standards

1. Pages 9.4-9.5 Added a new section of criteria in response to the reporting requirements and changes under HB19-1175.
2. Pages 9.10-9.11 Created a new form to accommodate the reporting requirements of HB-19-1175 for counties on the alternate protest schedule.

III. APPRAISAL STANDARDS

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

1. Pages 2.2-2.4 Added and revised language to correct and clarify the process to classify land.

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

1. Page 6.13 Removed "Gas" from new wellsite description example to account for both oil and gas production using plunger lift technology.

All materials to be submitted to the Statutory Advisory Committee can be viewed on our website as of May 31, 2019 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 June 11, 2019.

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_statutoryadvisorycommitee@state.co.us.