

Section 2 of the bill amends portions of section 39-4-102, C.R.S., by adding the terms “solar energy facility” and “solar energy devices” to the existing language. The bill establishes that the methodology used to determine the actual value of a solar energy facility is the same methodology used to value a wind energy facility.

Section 3 of the bill amends paragraph 39-5-104.7(1)(b), C.R.S., by adding “solar energy facilities” where appropriate.

Signed by Governor Ritter: April 22, 2009

Effective Date: Upon signature

NOTE: For property tax purposes, the bill is effective for new solar energy facilities first placed in production on or after January 1, 2009.

SB 09-276

Concerning the property tax exemption for qualifying seniors, and, in connection therewith, lowering for a specified property tax year the maximum amount of actual value of the primary owner-occupied residence of a qualifying senior that is partly exempt from property taxation, and making an appropriation in connection therewith.

The bill eliminates the senior exemption benefit for tax year 2009, payable in 2010. The disabled veteran exemption remains in place. (As originally introduced the bill would have eliminated both the senior and disabled veteran exemptions for tax years 2009 and 2010.)

Section 1 of the bill amends section 39-3-203, C.R.S., by reducing for one year the property tax exemption for a senior citizen’s primary residence to fifty percent of \$0 in actual value. For tax years 2010 and beyond, the exemption returns to fifty percent of the first \$200,000.

Signed by Governor Ritter: June 4, 2009

Effective Date: Upon signature

NOTE: Affects 2009 property taxes due in 2010

House Bills

HB 09-1005

Concerning the authority of a special district to establish special improvement districts within the boundaries of the special district.

This bill allows a special district to establish a special improvement district within its

boundaries to finance the cost of any improvements that the special district is authorized to finance.

Section 1 of the bill amends subsection 32-1-1101(1), C.R.S., by adding a new paragraph (g) that allows a special district to establish special improvement districts within the boundaries of the special district and the authority to levy special assessments on properties that will receive a direct benefit from the improvements.

Section 2 of the bill amends article 1, title 32, C.R.S., by adding a new section 1101.7, titled “Establishment of special improvement districts within the boundaries of a special district.” In order to establish a special improvement district, the power to levy assessments must be authorized in the special district’s service plan or statement of purposes or be approved by the county or municipality that approved the special district’s service plan or accepted the district’s statement of purposes.

If the special improvement district is established, the assessment must be levied on a frontage, area, zone, or other equitable basis upon voter approval of a majority of the eligible electors within the special improvement district or with the written consent of 100 percent of the owners of the property to be assessed.

The method of creating a special improvement district, levying, and collecting the assessments, and making the improvements, shall be provided in part 5, article 25, title 31, C.R.S., subject to some duties as noted in this new section.

Signed by Governor Ritter: April, 2, 2009

Effective Date: Upon signature

HB 09-1034

Concerning authorization for a Regional Transportation Authority to impose a property tax.

This bill permits Regional Transportation Authorities (RTAs) to impose a property tax of up to five mills, if approved by voters. RTAs are formed by two or more local governments to finance, construct, operate, and maintain regional transportation systems. Prior to this legislation, RTAs were only authorized to issue bonds to be repaid through several means, including motor vehicle registration fees, sales and use taxes, and visitor benefit taxes. Their primary source of funding has been through sales and use taxes.

The creation of RTAs, and the imposition of any new taxes, must be approved by voters within the proposed authority's boundaries. Currently, there are five organized/operating RTAs in the state.

- Roaring Fork Transportation Authority (Eagle, Garfield, Pitkin)
- Gunnison Valley Transportation Authority (Gunnison)
- Pikes Peak Rural Transportation Authority (El Paso)
- Baptist Road Rural Transportation Authority (El Paso)
- South Platte Valley Regional Transportation Authority (Logan)

Section 1 of the bill amends subsection 43-4-605(1), C.R.S., by adding a new paragraph (j.5) that allows a Regional Transportation Authority to impose a uniform mill levy of up to five mills on all taxable property within the territory of the authority. This power to impose a uniform mill levy is repealed as of January 1, 2019.

NOTE: In counties where RTAs are currently operating (those listed above), the assessor must certify values to the appropriate authorities in August and December 2009. It may be necessary to contact the RTAs to obtain boundary information in order to accurately certify values. Contact information for the RTAs can be found on the Division of Local Government's website at: www.dola.colorado.gov/dlg/local_government_s/Docs/lg_type_list.pdf.

A newly-formed RTA may levy a property tax for the calendar year in which it is organized only if, prior to July 1, the assessor and the board of county commissioners are notified of

the organization. In addition, prior to July 1, the RTA must provide a map and legal description of the authority's boundaries along with official notice that a tax will be levied, subsection 39-1-110(1), C.R.S.

Signed by Governor Ritter: April, 16, 2009

Effective Date: August 5, 2009

HB 09-1110

Concerning information required to be provided to the county assessor upon request in connection with any advertisement for the rental of furnished residential real property within the state.

Under current law, personal property that is used to furnish residential rental property is subject to property taxation. However, many advertisements for the rental of furnished residential properties do not provide the assessor with sufficient information to identify to whom personal property declaration schedules should be sent. This bill expands existing law by requiring the owner of furnished residential rental property or an agent of the owner who advertises the property for rent to provide the assessor with information that identifies the rental property by address and by the owner's name.

The bill also restricts the assessor from levying property taxes for prior years on omitted personal property that is subsequently reported by the owner or the owner's agent.

Section 1 of the bill amends article 5, title 39, C.R.S., with the addition of a new section 108.5, which restates existing duties of the assessor and establishes a new personal property discovery mechanism.

New subsection (1) restates existing requirements regarding the assessor's duty to discover and assess taxable personal property, and the personal property owner's duty to annually complete a personal property declaration schedule. Subsection (1) also sets forth the reasoning behind the bill.

New subsection (2) authorizes the assessor to, no more than twice per year, request identifying information from the owner of furnished residential rental property or an agent of the owner who advertises the property for rent.

New subsection (3) defines an "agent" as a real estate broker, a property management company, a lodging company, an internet

website listing service, a print-based listing service, or any other person that advertises furnished residential real property for rent on behalf of the property owner in exchange for compensation.

Section 2 of the bill amends section 39-5-125, C.R.S., by adding a new subsection (3), which prohibits the assessor from levying property taxes on omitted personal property that is discovered when such information is reported by the owner or the owner's agent under the provisions of section 39-5-108.5, C.R.S.

Signed by Governor Ritter: April 22, 2009
Effective Date: August 5, 2009

HB 09-1161
Concerning a reduction in the time to provide written documentation supporting an oil and gas valuation statement.

This bill reduces the time that an oil and gas operator or owner has to submit written documentation supporting a valuation statement to a county assessor from 45 to 30 days.

Section 1 amends paragraph 39-7-101(3)(a), C.R.S., changing the time to supply written documentation to the assessor from 45 days to 30 days after either the date of the postmark on the assessor's written request for such documentation or the date by which an owner or operator is required to file a statement pursuant to subsection (1) of this section, whichever is later.

Signed by Governor Ritter: March 20, 2009
Effective Date: August 5, 2009

HB 09-1203
Concerning the reclassification of Montezuma County.

This bill reclassifies Montezuma County from a class four county to a class three county for the purposes of fixing fees and establishing salaries for elected county officials.

Section 1 amends paragraphs 30-1-101(1)(c) and (1)(d), C.R.S., changing the categorization of Montezuma County from Category IV to Category III for the purpose of fixing fees of the county and other officers.

Section 2 amends paragraphs 30-1-102(1)(c) and (1)(d), C.R.S., changing the categorization of Montezuma County from

Category IV to Category III for the purpose of establishing salaries of county officers.

Signed by Governor Ritter: April 3, 2009
Effective Date: August 5, 2009

NOTE: Section 39-2-102(3)(e), C.R.S., states in part, "No elected officer shall have his compensation increased or decreased during the term of office to which he has been elected or appointed...."

HB 09-1260
Concerning Designated Beneficiary Agreements.

This bill allows two unmarried adults to enter into a designated beneficiary agreement for the purpose of ensuring that each person has certain rights and financial protections. The bill expands existing laws related to health care, medical emergencies, incapacity, death, and the administration of decedent's estates to include rights, benefits and protections of a designated beneficiary when no valid or enforceable estate planning document exists.

The creation of a Beneficiary Agreement by two parties can affect certain rights concerning real property; however, the changes set forth by this bill do not change the actions of the assessor. The language concerning the ability to hold property as joint tenants was already established under statute and does not provide additional rights. The ability of the parties to inherit property when the decedent died intestate is an expansion of the Colorado probate law. The filing of a Beneficiary Agreement would be used in the administration of the decedent's estate; the agreement alone does not change real or personal property ownership.

The below summary focuses only on the portion of the bill that is of interest to assessors.

Section 1 adds a new article 22 to title 15: Designated Beneficiary Agreements. Section 15-22-105(3)(a) through (l), C.R.S., address the multiple rights and protections available to the parties of a designated beneficiary agreement. Paragraph (a) entitles parties to a designated beneficiary agreement with the right to acquire, hold title to, own jointly, or transfer inter vivos or at death real or personal property as joint tenants with the right of survivorship or as tenants in common. Paragraph (b) entitles the right to be designated as a beneficiary, payee, or owner as a trustee named in an

inter vivos or testamentary trust for the purposes of a non-probate transfer on death. The remaining paragraphs entitle parties of a designated beneficiary agreement with rights and protections related to retirement benefits, insurance policies, medical issues, inheritances, legal standing, etc.

Subsection 15-22-106(1), C.R.S., illustrates the statutory form of a designated beneficiary agreement. Of all of the rights that may be granted or withheld, only the first two items, as referenced in paragraphs 15-22-105(3)(a) and (b) above, affect the operations of the assessor's office.

Subsections 15-22-107 through 109, C.R.S., set forth the requirements for recording a designated beneficiary agreement, clarify the effect a designated beneficiary agreement has on other legal documents, and explain the affirmation of validity of a designated beneficiary agreement, respectively.

Section 15-22-110, C.R.S., provides immunity from civil liability or administrative discipline for a third party who relies on the affirmation of the existence of a valid designated beneficiary agreement.

Section 15-22-111, C.R.S., provides the procedures and the form that must be recorded to revoke a designated beneficiary agreement. The designated beneficiary agreement is also deemed to be revoked upon the marriage of either party.

Subsection 15-22-112(1), C.R.S., declares that a designated beneficiary agreement is terminated upon the death of either of the parties.

Sections 2-19 affect conforming amendments and additions to section 8-41-501, sections 10-16-102 and 105, section 12-34-109, section 13-21-201, sections 15-11-103, 106, and 114, section 15-12-203, sections 15-14-310 and 413, sections 15-18.5-103 and 104, sections 15-19-103 and 106, section 25-1-120, and section 30-10-406, C.R.S.

Signed by Governor Ritter: April 9, 2009
Effective Date: July 1, 2009

HB 09-1265

Concerning a two-year limitation on abatement interest awarded to a nonprofit entity that has not qualified for tax

exemption due to an error made by the nonprofit entity.

This bill provides counties and all property tax entities a two year period for which a nonprofit entity may be awarded a refund of interest (at 12 percent), whereas current law provides no such limitation.

Section 1 amends subsection 39-10-114(1), C.R.S., with the addition of a new paragraph (c), which concerns the interest paid on abatements for a nonprofit entity. If a county, the Board of Assessment Appeals, a court of competent jurisdiction, or the Property Tax Administrator determines that a property is exempt from taxation and finds competent evidence that the property became or remained subject to taxation as a result of an error or omission made by the taxpayer, then the county, Board of Assessment Appeals, court of competent jurisdiction, or the Property Tax Administrator may award refund interest or any other type of interest for not greater than two property tax years. The interest rate is the same as that provided in section 39-10-104.5, C.R.S.

Signed by Governor Ritter: March 20, 2009
Effective Date: August 5, 2009

HB 09-1316

Concerning public dissemination of personal information of a person working in the criminal justice system.

This bill expands existing law concerning the posting of personal information on the Internet. Under section 18-9-313, C.R.S., posting the personal information of a law enforcement official may be considered a class one misdemeanor, punishable through the courts.

Section 1 of the bill amends section 18-9-313, C.R.S., by replacing "peace officer" with "law enforcement official."

Subsection 18-9-313(1), C.R.S., is amended with the addition of a new paragraph (a.5), which defines "law enforcement official," as a peace officer as described in section 16-2.5-101, C.R.S., a judge as defined in subsection 18-8-615(3), C.R.S., or a prosecutor.

The bill amends the definition of personal information in paragraph 18-9-313(1)(b), C.R.S., to include a personal mobile

telephone number and personal e-mail address to the definition.

Subsection 18-9-313(2), C.R.S., which states that it is unlawful for a person to knowingly make personal information available on the internet, is amended to include law enforcement officials or the official's immediate family member.

Signed by Governor Ritter: May 21, 2009
Effective Date: Upon signature

HB 09-1360

Concerning the adjustment of the ratio of valuation for assessment for residential real property.

Section 1 of the bill amends subsection 39-1-104.2(3), C.R.S., by adding a new paragraph (I), which states that the residential target percentage is 46.82 percent, and the residential assessment rate will remain at 7.96 percent for tax years 2009 and 2010.

Signed by Governor Ritter: June 1, 2009
Effective Date: Upon signature

HB 09-1365

Concerning modifications to the property tax exemption for certain property leased by governmental entities that use the property for governmental purposes.

Under current law (established by HB 08-1395), property that is leased for at least a one-year term by the state, a political subdivision of the state, or a state-supported institution of higher education is exempt from property taxation. The lessee is required to provide the assessor a copy of the lease (including subleases).

This bill clarifies that the rent due by the state, political subdivision, or state-supported institution of higher education shall be reduced by an amount equal to that of the property tax exemption. The bill also directs the assessor to notify the landlord upon receipt of a lease agreement between the landlord and the state, a political subdivision, or a state-supported institution of higher education.

Section 1 of the bill amends subparagraph 39-3-124(1)(b)(I), C.R.S., by the addition of sub-subparagraphs (B) through (E) which delineate the following:

- Rent due by the state, a political subdivision, or a state-supported institution of higher education pursuant to the terms of the lease agreement shall be reduced by an amount equal to the property tax exemption.
- The assessor will send a notice to the landlord upon receipt of a lease agreement between the landlord and the state, a political subdivision, or a state-supported institution of higher education which identifies the property, the property address, and the parties to the lease agreement.
- Real property taxes payable by non-state, non-political subdivision, or non-state-supported institution of higher education tenants are considered to be taxes paid by the property owner or landlord.
- Only a state, political subdivision, or state-supported institution of higher education tenant shall receive any benefit related to its property tax-exempt status.

NOTE: Legislative Legal Services indicated that this subsection of the bill is effective upon signing. Governor Ritter signed this bill on June 1, 2009. Assessors only need to send this notice for leases received after June 1, 2009. However, nothing in this law prevents assessors from sending this notice for leases received prior to June 1, 2009, as a courtesy.

Signed by Governor Ritter: June 1, 2009
Effective Date: Upon

