

**First Regular Session  
Sixty-ninth General Assembly  
STATE OF COLORADO**

**REENGROSSED**

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

LLS NO. 13-0658.01 Nicole Myers x4326

**HOUSE BILL 13-1113**

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**HOUSE SPONSORSHIP**

**Court,**

**SENATE SPONSORSHIP**

**Johnston,**

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**House Committees**  
Finance

**Senate Committees**

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**A BILL FOR AN ACT**

101     **CONCERNING THE CREATION OF A PILOT ALTERNATE PROPERTY TAX**  
102             **VALUATION PROTEST AND APPEAL PROCEDURE FOR THE CITY**  
103             **AND COUNTY OF DENVER.**

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**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>.)*

Currently, the county board of equalization receives and hears petitions for appeal regarding the valuation for assessment of taxable property. The county board of equalization process has multiple filing deadlines and addresses valuation appeals in a single year. The board of

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 4, 2013

HOUSE  
2nd Reading Unamended  
February 1, 2013

county commissioners also receives and hears petitions for appeal and has jurisdiction over petitions for abatement or refund of taxes, including assessment of taxable property overvaluation. The board of county commissioners process has one filing deadline and can address valuation appeals, abatements, and refunds over multiple years.

The bill creates a pilot program that authorizes the governing body of the city and county of Denver, at the request of the assessor, to elect to use an alternate protest and appeal procedure that combines the multiple steps in the annual valuation dispute process through the county board of equalization into the single hearing and appeal process conducted by the board of county commissioners. The filing deadlines for tax petitions and for resolving valuation disputes are specified for the city and county of Denver to use the alternate protest and appeal procedure.

The bill also authorizes the city and county of Denver board of equalization and the board of county commissioners to request that the taxpayer that filed a petition, or the taxpayer's representative, be present at the hearing and requires each board to dismiss the petition with no right to appeal if the taxpayer or the taxpayer's representative fails to be present at the hearing absent good cause.

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1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 39-5-121, **amend** (1)

3 (a) and (1.5) (a) as follows:

4 **39-5-121. Notice of valuation - legislative declaration.**

5 (1) (a) (I) No later than May 1 in each year, the assessor shall mail to  
6 each person who owns land or improvements a notice setting forth the  
7 valuation of such land or improvements. For agricultural property, the  
8 notice shall separately state the actual value of such land or improvements  
9 in the previous year, the actual value in the current year, and the amount  
10 of any adjustment in actual value. For all other property, the notice shall  
11 state the total actual value of such land and improvements together in the  
12 previous year, the total actual value in the current year, and the amount  
13 of any adjustment in total actual value. The notice shall not state the  
14 valuation for assessment of such land or improvements or combination of

1 land and improvements. Based upon the classification of such taxable  
2 property, the notice shall also set forth either the ratio of valuation for  
3 assessment to be applied to said actual value of all taxable real property  
4 other than residential real property prior to the calculation of property  
5 taxes for the current year or the projected ratio of valuation for  
6 assessment to be applied to said actual value of residential real property  
7 prior to the calculation of property taxes for the current year and that any  
8 change or adjustment of the projected ratio of valuation for assessment  
9 for residential real property shall not constitute grounds for the protest or  
10 abatement of taxes. With the approval of the board of county  
11 commissioners, the assessor may include in the notice an estimate of the  
12 taxes that shall be owed for the current property tax year. If such estimate  
13 is included, the notice shall clearly state that the tax amount is merely an  
14 estimate based upon the best available information. The notice shall state,  
15 in bold-faced type, that the taxpayer has the right to protest any  
16 adjustment in valuation but not the estimate of taxes if such an estimate  
17 is included in the notice, the classification of the property that determines  
18 the assessment percentage to be applied, and the dates and places at  
19 which the assessor will hear such protest. EXCEPT AS OTHERWISE  
20 PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH (a), such notice  
21 shall also set forth the following: That, to preserve the taxpayer's right to  
22 protest, the taxpayer must notify the assessor either in writing or in person  
23 of the taxpayer's objection and protest; that such notice must be delivered,  
24 postmarked, or given in person no later than June 1; and that, after such  
25 date, the taxpayer's right to object and protest the adjustment in valuation  
26 is lost. The notice shall be mailed together with a form that, if completed  
27 by the taxpayer, allows the taxpayer to explain the basis for the taxpayer's

1 valuation of the property. Such form may be completed by the taxpayer  
2 to initiate an appeal of the assessor's valuation. However, in accordance  
3 with section 39-5-122 (2), completion of this form shall not constitute the  
4 exclusive means of appealing the assessor's valuation. For the years that  
5 intervene between changes in the level of value, if the difference between  
6 the actual value of such land or improvements in the previous year and  
7 the actual value of such land or improvements in the intervening year as  
8 set forth in such notice constitutes an increase in actual value of more  
9 than seventy-five percent, the assessor shall mail together with the notice  
10 an explanation of the reasons for such increase in actual value.

11 (II) FOR THE CITY AND COUNTY OF DENVER ONLY, IF THE CITY AND  
12 COUNTY OF DENVER ELECTS TO USE THE PILOT ALTERNATE PROTEST  
13 PROCEDURE ESTABLISHED IN SECTION 39-5-122.8, THE NOTICE MAILED  
14 PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH (a) SHALL STATE  
15 THAT, TO PRESERVE THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST, THE  
16 TAXPAYER MUST NOTIFY THE BOARD OF COUNTY COMMISSIONERS IN  
17 WRITING OF THE TAXPAYER'S OBJECTION AND PROTEST; THAT SUCH NOTICE  
18 MUST BE DELIVERED OR POSTMARKED NO LATER THAN NOVEMBER 15 OF  
19 THE YEAR IN WHICH THE NOTICE OF VALUATION WAS MAILED; AND THAT  
20 AFTER SUCH DATE, THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST THE  
21 ADJUSTMENT IN VALUATION IS LOST.

22 (1.5) (a) (I) EXCEPT AS OTHERWISE PROVIDED IN  
23 SUB-SUBPARAGRAPH (A) OF SUBPARAGRAPH (II) OF THIS PARAGRAPH (a),  
24 no later than June 15 in each year, the assessor shall mail to each person  
25 who owns taxable personal property a notice setting forth the valuation  
26 of the personal property. The notice shall state the actual value of such  
27 personal property in the previous year, the actual value in the current year,

1 and the amount of any adjustment in actual value. The notice shall not  
2 state the valuation for assessment of the personal property. The notice  
3 shall also set forth the ratio of valuation for assessment to be applied to  
4 said actual value prior to the calculation of property taxes for the current  
5 year. With the approval of the board of county commissioners, the  
6 assessor may include in the notice an estimate of the taxes that shall be  
7 owed for the current property tax year. If such an estimate is included, the  
8 notice shall clearly state that the tax amount is merely an estimate based  
9 upon the best available information. The notice shall state, in bold-faced  
10 type, that the taxpayer has the right to protest any adjustment in valuation  
11 but not the estimate of taxes if such an estimate is included in the notice,  
12 and the dates and places at which the assessor will hear protests. EXCEPT  
13 AS OTHERWISE PROVIDED IN SUBSECTION (II) OF THIS PARAGRAPH (a), the  
14 notice shall also set forth the following: To preserve the taxpayer's right  
15 to protest, the taxpayer must notify the assessor either by mail or in  
16 person of the taxpayer's objection and protest; that the notice must be  
17 postmarked or physically delivered no later than June 30; and that, after  
18 such date, the taxpayer's right to object and protest the adjustment in  
19 valuation is lost. The notice shall be mailed together with a form that, if  
20 completed by the taxpayer, allows the taxpayer to explain the basis for the  
21 taxpayer's valuation of the property. The form may be completed by the  
22 taxpayer to initiate an appeal of the assessor's valuation. However, in  
23 accordance with section 39-5-122 (2), completion of this form shall not  
24 constitute the exclusive means of appealing the assessor's valuation.

25 (II) FOR THE CITY AND COUNTY OF DENVER ONLY, IF THE CITY AND  
26 COUNTY OF DENVER ELECTS TO USE THE PILOT ALTERNATE PROTEST  
27 PROCEDURE ESTABLISHED IN SECTION 39-5-122.8, THE NOTICE REQUIRED

1 PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH (a) SHALL BE  
2 MODIFIED AS FOLLOWS:

3 (A) THE ASSESSOR SHALL MAIL TO EACH PERSON WHO OWNS  
4 TAXABLE PERSONAL PROPERTY THE NOTICE SETTING FORTH THE  
5 VALUATION OF THE PERSONAL PROPERTY NO LATER THAN JULY 15 EACH  
6 YEAR; AND

7 (B) THE NOTICE SHALL STATE THAT, TO PRESERVE THE TAXPAYER'S  
8 RIGHT TO OBJECT AND PROTEST, THE TAXPAYER MUST NOTIFY THE BOARD  
9 OF COUNTY COMMISSIONERS IN WRITING OF THE TAXPAYER'S OBJECTION  
10 AND PROTEST; THAT SUCH NOTICE MUST BE DELIVERED OR POSTMARKED  
11 NO LATER THAN NOVEMBER 15 OF THE YEAR IN WHICH THE NOTICE OF  
12 VALUATION WAS MAILED; AND THAT AFTER SUCH DATE, THE TAXPAYER'S  
13 RIGHT TO OBJECT AND PROTEST THE ADJUSTMENT IN VALUATION IS LOST.

14 **SECTION 2.** In Colorado Revised Statutes, 39-5-122, **amend** (1)  
15 as follows:

16 **39-5-122. Taxpayer's remedies to correct errors.**

17 (1) (a) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (b) OF THIS  
18 SUBSECTION (1), on or before May 1 of each year, the assessor shall give  
19 public notice in at least one issue of a newspaper published in his or her  
20 county that, beginning on the first working day after notices of adjusted  
21 valuation are mailed to taxpayers, the assessor will sit to hear all  
22 objections and protests concerning valuations of taxable real property  
23 determined by the assessor for the current year; that, for a taxpayer's  
24 objection and protest to be heard, notice must be given to the assessor;  
25 and that such notice must be postmarked, delivered, or given in person by  
26 June 1. The notice shall also state that objections and protests concerning  
27 valuations of taxable personal property determined by the assessor for the

1 current year will be heard commencing June 15; that, for a taxpayer's  
2 objection and protest to be heard, notice must be given to the assessor;  
3 and that such notice must be postmarked or physically delivered by June  
4 30. If there is no such newspaper, then such notice shall be conspicuously  
5 posted in the offices of the assessor, the treasurer, and the county clerk  
6 and recorder and in at least two other public places in the county seat. The  
7 assessor shall send news releases containing such notice to radio stations,  
8 television stations, and newspapers of general circulation in the county.

9 (b) FOR THE CITY AND COUNTY OF DENVER ONLY, IF THE CITY AND  
10 COUNTY OF DENVER ELECTS TO USE THE PILOT ALTERNATE PROTEST  
11 PROCEDURE ESTABLISHED IN SECTION 39-5-122.8, THE NOTICE REQUIRED  
12 PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (1) SHALL BE MODIFIED  
13 TO STATE THAT THE CITY AND COUNTY OF DENVER HAS ELECTED TO USE  
14 THE PILOT ALTERNATE PROTEST PROCEDURE ESTABLISHED IN SECTION  
15 39-5-122.8; THAT ALL OBJECTIONS AND PROTESTS WILL BE DETERMINED  
16 BY THE BOARD OF COUNTY COMMISSIONERS IN ACCORDANCE WITH THE  
17 PROTEST PROCEDURES SET FORTH IN SECTION 39-5-122.8; THAT, TO  
18 PRESERVE THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST, THE  
19 TAXPAYER MUST NOTIFY THE BOARD OF COUNTY COMMISSIONERS IN  
20 WRITING OF THE TAXPAYER'S OBJECTION AND PROTEST; THAT SUCH NOTICE  
21 MUST BE DELIVERED OR POSTMARKED NO LATER THAN NOVEMBER 15 OF  
22 THE YEAR IN WHICH THE NOTICE OF VALUATION WAS MAILED; AND THAT  
23 AFTER SUCH DATE, THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST THE  
24 ADJUSTMENT IN VALUATION IS LOST.

25 **SECTION 3.** In Colorado Revised Statutes, **add** 39-5-122.8 as  
26 follows:

27 **39-5-122.8. Pilot alternate protest procedure - city and county**

1 **of Denver - repeal.** (1) AT THE REQUEST OF THE ASSESSOR, THE  
2 GOVERNING BODY OF THE CITY AND COUNTY OF DENVER MAY ELECT TO  
3 USE THE PILOT ALTERNATE PROTEST PROCEDURE DESCRIBED IN  
4 SUBSECTION (2) OF THIS SECTION TO DETERMINE OBJECTIONS AND  
5 PROTESTS CONCERNING VALUATIONS OF TAXABLE PROPERTY RATHER  
6 THAN USE OTHER PROVISIONS OF THIS ARTICLE. THE ELECTION SHALL NOT  
7 BE MADE UNLESS THE ASSESSOR HAS REQUESTED THE USE OF AN  
8 ALTERNATE PROTEST PROCEDURE. THE ELECTION SHALL BE MADE ON OR  
9 BEFORE MAY 1 AND SHALL BE EFFECTIVE FOR ALL OBJECTIONS AND  
10 PROTESTS CONCERNING VALUATIONS OF TAXABLE PROPERTY FOR THAT  
11 YEAR AND FOR ALL FUTURE YEARS UNTIL THE GOVERNING BODY ELECTS  
12 NOT TO FOLLOW THE PILOT ALTERNATE PROTEST PROCEDURE OR THIS  
13 SECTION IS REPEALED PURSUANT TO SUBSECTION (3) OF THIS SECTION. A  
14 GOVERNING BODY THAT ELECTS NOT TO FOLLOW THE PILOT ALTERNATE  
15 PROTEST PROCEDURE, AFTER PREVIOUSLY ELECTING TO FOLLOW SUCH  
16 PROCEDURE, MUST DO SO ON OR BEFORE MARCH 1. THE GOVERNING BODY  
17 OF THE CITY AND COUNTY OF DENVER SHALL PROVIDE NOTICE OF AN  
18 ELECTION PURSUANT TO THIS SUBSECTION (1) TO THE BOARD OF  
19 ASSESSMENT APPEALS AND TO THE DISTRICT COURT IN SUCH COUNTY.

20 (2) (a) THE CITY AND COUNTY OF DENVER SHALL AMEND THE  
21 NOTICES REQUIRED BY SECTIONS 39-5-121 AND 39-5-122 TO PROVIDE  
22 NOTICE THAT ALL OBJECTIONS AND PROTESTS CONCERNING VALUATION OF  
23 TAXABLE PROPERTY SHALL BE DETERMINED IN ACCORDANCE WITH THIS  
24 SECTION.

25 (b) IF ANY TAXPAYER IS OF THE OPINION THAT HIS OR HER  
26 PROPERTY HAS BEEN VALUED TOO HIGH, HAS BEEN TWICE VALUED, OR IS  
27 EXEMPT BY LAW FROM TAXATION OR THAT THE PROPERTY HAS BEEN

1 ERRONEOUSLY ASSESSED TO SUCH PERSON, THE TAXPAYER MAY FILE A  
2 WRITTEN OBJECTION AND PROTEST WITH THE BOARD OF COUNTY  
3 COMMISSIONERS BY DELIVERING OR MAILING THE WRITTEN OBJECTION  
4 AND PROTEST NO LATER THAN NOVEMBER 15 OF THE YEAR IN WHICH THE  
5 NOTICE OF VALUATION WAS MAILED.

6 (c) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (d) OF THIS  
7 SUBSECTION (2), NO DECISION ON ANY WRITTEN OBJECTION AND PROTEST  
8 CONCERNING VALUATION OF TAXABLE PROPERTY SHALL BE MADE BY THE  
9 BOARD OF COUNTY COMMISSIONERS UNLESS A HEARING IS HELD THEREON,  
10 AT WHICH HEARING THE ASSESSOR AND THE TAXPAYER OR THE  
11 TAXPAYER'S AUTHORIZED REPRESENTATIVE SHALL HAVE THE  
12 OPPORTUNITY TO BE PRESENT. THE BOARD MAY APPOINT INDEPENDENT  
13 REFEREES WHO ARE EXPERIENCED IN PROPERTY VALUATION TO CONDUCT  
14 THE HEARING ON BEHALF OF THE BOARD, TO MAKE FINDINGS, AND TO  
15 SUBMIT RECOMMENDATIONS TO THE BOARD FOR ITS FINAL DECISION. ALL  
16 DECISIONS SHALL BE MAILED TO THE TAXPAYER OR THE TAXPAYER'S  
17 AUTHORIZED REPRESENTATIVE WITHIN FIVE BUSINESS DAYS AFTER THE  
18 DATE ON WHICH SUCH DECISION IS RENDERED. IF REQUESTED BY THE  
19 BOARD OF COUNTY COMMISSIONERS, THE TAXPAYER OR THE TAXPAYER'S  
20 AUTHORIZED REPRESENTATIVE SHALL BE PRESENT AT A HEARING HELD  
21 PURSUANT TO THIS PARAGRAPH (c) AND SHALL PRODUCE INFORMATION TO  
22 SUPPORT THE WRITTEN OBJECTION AND PROTEST. IN THE EVENT THE  
23 BOARD OF COUNTY COMMISSIONERS REQUESTS THE TAXPAYER OR THE  
24 TAXPAYER'S AUTHORIZED REPRESENTATIVE TO BE PRESENT AT A HEARING,  
25 THE BOARD OF COUNTY COMMISSIONERS SHALL PROVIDE AT LEAST THIRTY  
26 DAYS' NOTICE OF THE HEARING, UNLESS THE TAXPAYER OR THE  
27 TAXPAYER'S AUTHORIZED REPRESENTATIVE REQUESTS A HEARING AT AN

1 EARLIER DATE. THE BOARD OF COUNTY COMMISSIONERS SHALL PROVIDE  
2 WRITTEN NOTICE OF THE HEARING BY CERTIFIED MAIL, AND SUCH WRITTEN  
3 NOTICE SHALL CONTAIN THE DATE, TIME, AND PLACE OF THE HEARING.  
4 UPON REQUEST OF THE TAXPAYER OR THE TAXPAYER'S AUTHORIZED  
5 REPRESENTATIVE, THE BOARD OF COUNTY COMMISSIONERS MAY  
6 RESCHEDULE THE HEARING. IF THE TAXPAYER OR THE TAXPAYER'S  
7 AUTHORIZED REPRESENTATIVE FAILS TO BE PRESENT AT THE HEARING  
8 WHEN REQUESTED BY THE BOARD OF COUNTY COMMISSIONERS, ABSENT  
9 GOOD CAUSE, THE BOARD OF COUNTY COMMISSIONERS SHALL DISMISS THE  
10 WRITTEN OBJECTION AND PROTEST, AND THE TAXPAYER OR THE  
11 TAXPAYER'S AUTHORIZED REPRESENTATIVE SHALL NOT HAVE THE RIGHT  
12 TO APPEAL THE DISMISSAL.

13 (d) UPON AUTHORIZATION BY THE BOARD OF COUNTY  
14 COMMISSIONERS, THE ASSESSOR MAY REVIEW WRITTEN OBJECTIONS AND  
15 PROTESTS CONCERNING VALUATION OF TAXABLE PROPERTY AND SETTLE  
16 BY WRITTEN MUTUAL AGREEMENT ANY SUCH WRITTEN OBJECTION AND  
17 PROTEST. ANY REDUCTION AGREED UPON AND SETTLED PURSUANT TO THIS  
18 PARAGRAPH (d) IS NOT SUBJECT TO THE REQUIREMENTS OF PARAGRAPH (c)  
19 OF THIS SUBSECTION (2).

20 (e) EVERY WRITTEN OBJECTION AND PROTEST CONCERNING THE  
21 VALUATION OF TAXABLE PROPERTY SHALL BE ACTED UPON PURSUANT TO  
22 THE PROVISIONS OF THIS SECTION BY THE BOARD OF COUNTY  
23 COMMISSIONERS OR THE ASSESSOR, AS APPROPRIATE, WITHIN SIX MONTHS  
24 OF THE DATE OF FILING SUCH PETITION.

25 (f) IF THE BOARD OF COUNTY COMMISSIONERS GRANTS AN  
26 OBJECTION AND PROTEST, IN WHOLE OR IN PART, THE ASSESSOR SHALL  
27 ADJUST THE VALUATION ACCORDINGLY; BUT, IF THE OBJECTION AND

1 PROTEST IS DENIED, IN WHOLE OR IN PART, THE TAXPAYER OR THE  
2 TAXPAYER'S AUTHORIZED REPRESENTATIVE MAY APPEAL THE VALUATION  
3 SET BY THE ASSESSOR OR, IF THE VALUATION IS ADJUSTED AS A RESULT OF  
4 A DECISION OF THE BOARD OF COUNTY COMMISSIONERS, MAY APPEAL THE  
5 ADJUSTED VALUATION TO THE BOARD OF ASSESSMENT APPEALS OR TO THE  
6 DENVER DISTRICT COURT FOR A TRIAL DE NOVO, OR THE TAXPAYER MAY  
7 SUBMIT THE CASE TO ARBITRATION PURSUANT TO THE PROVISIONS OF  
8 SECTION 39-8-108.5. SUCH APPEAL OR SUBMISSION TO ARBITRATION  
9 SHALL BE TAKEN NO LATER THAN THIRTY DAYS AFTER THE DATE SUCH  
10 DENIAL IS MAILED PURSUANT TO PARAGRAPH (c) OF THIS SUBSECTION (2).

11 (g) IF THE BOARD OF COUNTY COMMISSIONERS DOES NOT ISSUE A  
12 WRITTEN DECISION ON AN OBJECTION OR PROTEST FOR VALUATION OF  
13 TAXABLE PROPERTY BEFORE DECEMBER 1 OF THE YEAR IN WHICH THE  
14 NOTICE OF VALUATION WAS MAILED, THE TAXPAYER'S WRITTEN OBJECTION  
15 AND PROTEST SHALL BE DEEMED TO BE A PETITION FOR ABATEMENT OR  
16 REFUND AND SHALL BE DETERMINED IN ACCORDANCE WITH SECTION  
17 39-10-114. IF THE BOARD OF COUNTY COMMISSIONERS, PURSUANT TO  
18 SECTION 39-10-114 (1), OR THE PROPERTY TAX ADMINISTRATOR,  
19 PURSUANT TO SECTION 39-2-116, DENIES THE PETITION FOR ABATEMENT  
20 OR REFUND OF TAXES IN WHOLE OR IN PART, THE TAXPAYER OR THE  
21 TAXPAYER'S AUTHORIZED REPRESENTATIVE MAY APPEAL TO THE BOARD  
22 OF ASSESSMENT APPEALS OR TO THE DENVER DISTRICT COURT FOR A TRIAL  
23 DE NOVO, OR MAY SUBMIT THE CASE TO ARBITRATION PURSUANT TO  
24 SECTION 39-8-108.5. SUCH APPEAL OR SUBMISSION TO ARBITRATION  
25 SHALL BE TAKEN NO LATER THAN THIRTY DAYS AFTER THE ENTRY OF ANY  
26 SUCH DECISION.

27 (3) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2018.

1           **SECTION 4.** In Colorado Revised Statutes, 39-8-104, **amend** (1);  
2 and **add** (2.5) as follows:

3           **39-8-104. Notice of meeting.** (1) Except as provided in  
4 ~~subsection (2)~~ SUBSECTION (2) OR (2.5) of this section, prior to July 1 of  
5 each year, the county clerk and recorder shall give notice in at least one  
6 issue of a newspaper published in his or her county that beginning on July  
7 1, the county board of equalization will sit in the county's regular public  
8 meeting location or other appropriate public meeting place to review the  
9 assessment roll of all taxable property located in the county, as prepared  
10 by the assessor, and to hear appeals from determinations of the assessor.

11           (2.5) IF THE CITY AND COUNTY OF DENVER ELECTS TO USE THE  
12 PILOT ALTERNATE PROTEST PROCEDURE ESTABLISHED IN SECTION  
13 39-5-122.8, THE COUNTY CLERK AND RECORDER SHALL GIVE NOTICE IN AT  
14 LEAST ONE ISSUE OF A NEWSPAPER PUBLISHED IN THE CITY AND COUNTY  
15 OF DENVER AND ON THE WEB SITE FOR THE CITY AND COUNTY OF DENVER  
16 THAT THE CITY AND COUNTY OF DENVER HAS MADE SUCH ELECTION; THAT  
17 ALL OBJECTIONS AND PROTESTS WILL BE DETERMINED IN ACCORDANCE  
18 WITH THE PROTEST AND APPEAL PROCEDURES SET FORTH IN SECTION  
19 39-5-122.8; AND THAT TO PRESERVE THE TAXPAYER'S RIGHT TO PROTEST,  
20 THE TAXPAYER MUST NOTIFY THE BOARD OF COUNTY COMMISSIONERS IN  
21 WRITING OF THE TAXPAYER'S OBJECTION AND PROTEST; THAT SUCH NOTICE  
22 MUST BE DELIVERED OR POSTMARKED NO LATER THAN NOVEMBER 15 OF  
23 THE YEAR IN WHICH THE NOTICE OF VALUATION WAS MAILED; AND THAT  
24 AFTER SUCH DATE, THE TAXPAYER'S RIGHT TO OBJECT AND PROTEST THE  
25 ADJUSTMENT IN VALUATION IS LOST.

26           **SECTION 5.** In Colorado Revised Statutes, 39-8-106, **amend** (1)  
27 introductory portion as follows:

1           **39-8-106. Petitions for appeal.** (1) The county board of  
2 equalization shall receive and hear petitions from any person whose  
3 objections or protests have been refused or denied by the assessor;  
4 EXCEPT THAT, IF THE CITY AND COUNTY OF DENVER ELECTS TO USE THE  
5 PILOT ALTERNATE PROTEST PROCEDURE ESTABLISHED IN SECTION  
6 39-5-122.8, PETITIONS SHALL BE FILED WITH THE BOARD OF COUNTY  
7 COMMISSIONERS. A petition shall be in a form approved by the property  
8 tax administrator pursuant to section 39-2-109 (1) (d), the contents of  
9 which shall include the following:

10           **SECTION 6.** In Colorado Revised Statutes, 39-8-107, **add** (6) as  
11 follows:

12           **39-8-107. Hearings on appeal.** (6) IF THE CITY AND COUNTY OF  
13 DENVER ELECTS TO USE THE PILOT ALTERNATE PROTEST PROCEDURE  
14 ESTABLISHED IN SECTION 39-5-122.8, ALL HEARINGS SHALL BE  
15 CONDUCTED IN ACCORDANCE WITH THAT SECTION.

16           **SECTION 7.** In Colorado Revised Statutes, 39-10-114, **amend**  
17 (1) (a) (I) (D) as follows:

18           **39-10-114. Abatement - cancellation of taxes.** (1) (a) (I) (D) No  
19 abatement or refund of taxes shall be made based upon the ground of  
20 overvaluation of property if an objection or protest to such valuation has  
21 been made and a notice of determination has been mailed to the taxpayer  
22 pursuant to section 39-5-122 OR A WRITTEN DECISION HAS BEEN ISSUED  
23 PURSUANT TO SECTION 39-5-122.8; except that this prohibition shall not  
24 apply to personal property when a notice of determination has been  
25 mailed to the taxpayer, an objection or protest is withdrawn or not  
26 pursued, and the county assessor has undertaken an audit of such personal  
27 property that shows that a reduction in value is warranted.

1           **SECTION 8. Safety clause.** The general assembly hereby finds,  
2 determines, and declares that this act is necessary for the immediate  
3 preservation of the public peace, health, and safety.