Second Regular Session Seventieth General Assembly STATE OF COLORADO

REREVISED

This Version Includes All Amendments Adopted in the Second House

LLS NO. 16-0423.01 Esther van Mourik x4215

SENATE BILL 16-012

SENATE SPONSORSHIP

Heath,

HOUSE SPONSORSHIP

Singer,

Senate Committees

House Committees

Local Government

Local Government

A BILL FOR AN ACT

101	CONCERNING THE AUTHORITY OF A LOCAL ASSESSOR TO GRANT
102	ADDITIONAL TIME FOR A LANDOWNER TO RECONSTRUCT
103	RESIDENTIAL IMPROVEMENTS THAT WERE DESTROYED BY A
104	NATURAL CAUSE.

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.)

In 2011, legislation was enacted that specified that when residential improvements are destroyed, demolished, or relocated as a result of a natural cause on or after January 1, 2010, despite such

HOUSE
3rd Reading Unamended
March 17, 2016

HOUSE nd Reading Unamended March 16, 2016

SENATE
3rd Reading Unamended
February 8, 2016

SENATE 2nd Reading Unamended February 5, 2016 destruction, demolition, or relocation, the residential land classification is to remain in place for the year of destruction, demolition, or relocation and up to 4 subsequent property tax years if the assessor determines there is evidence the owner intends to rebuild or relocate a residential improvement on the land. In 2015, the general assembly enacted similar legislation if the productivity of agricultural land is destroyed by a natural cause on or after January 1, 2012.

The 2015 legislation was modeled after the 2011 legislation, except there was a concern presented in the later legislation that in certain situations the 5-year period for rehabilitating the land for agricultural use would not be sufficient. In order to address that concern, the 2015 legislation allowed the owner to provide documentary evidence to the assessor that efforts were made to rehabilitate the land but more time was necessary.

The bill adds the same flexibility to the time period for those situations where the residential improvements are destroyed, demolished, or relocated as a result of a natural cause and the owners of such land need more documented time to reconstruct or relocate their residential improvements on their land.

SECTION 1. In Colorado Revised Statutes, 39-1-102, amend (14.4) (b) (II) (A) as follows:

39-1-102. Definitions. As used in articles 1 to 13 of this title,

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

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unless the context otherwise requires:

(14.4) (b) (II) The residential land classification of the land described in subparagraph (I) of this paragraph (b) shall change according to current use if:

(A) A new residential improvement or part of a new residential improvement is not constructed or placed on the land in accordance with applicable land use regulations prior to the January 1 after the period described in subparagraph (I) of this paragraph (b), UNLESS THE PROPERTY OWNER PROVIDES DOCUMENTARY EVIDENCE TO THE ASSESSOR THAT DURING SUCH PERIOD A GOOD-FAITH EFFORT WAS MADE TO

-2- 012

1	CONSTRUCT OR PLACE A NEW OR PART OF A NEW RESIDENTIAL
2	IMPROVEMENT ON THE LAND BUT THAT ADDITIONAL TIME IS NECESSARY;
3	SECTION 2. Safety clause. The general assembly hereby finds,
4	determines, and declares that this act is necessary for the immediate
5	preservation of the public peace, health, and safety.

-3- 012