



2025 Legislative Issue Form

To propose a CCI legislative issue, please complete this form.

Feel free to use more than one page and include any supplemental materials.

1.) **Contact Information** (of the person bringing forth the issue):

- a. **Name:** Abby Dallmann
- b. **Title:** Administrative Project Manager
- c. **County:** Eagle
- d. **Phone Number:** 970-328-8611
- e. **E-Mail Address:** Abby.dallmann@eaglecounty.us

2.) **Issue/Problem to be addressed** (What is the problem this legislation is seeking to solve?)

This proposal is for legislative action to improve property tax proceedings in Colorado.

3.) **Background on this Issue/Problem** (How did this come to be? Why are you seeking a legislative remedy?)

Colorado county assessors, county boards of equalization (BOE), and boards of county commissioners (BOCC) are involved at various levels of the valuation of property for assessment purposes. Counties bear the cost of the process for valuation and resolution of protests by the county assessor, the adjustment/appeal process through the BOE, and the abatement/refund process through the BOCC. Counties are also solely responsible for the cost of appeals from the BOE or BOCC, the majority of which are filed at the Colorado Board of Assessment Appeals (BAA). The BAA is statutory agency, created to be a relatively simple and cost-effective means for property owners to have a property tax valuation appeal heard and resolved at the state level. However, the BAA is often tasked with hearing appeals that have significant monetary implications for taxpayers and local governments, and which involve increasingly complex legal arguments and litigation tactics. Yet BAA members have no formal legal training or publicly-available selection or evaluation standards. Meanwhile, there are very limited consequences for a taxpayer or their agent's failure to provide accurate information in these proceedings, and there is a potential perverse incentive to game the system and avoid judicious resolution due to the penalty interest provisions of current law.

From counties' perspective, there are several areas for improvement within the overall property-tax protest and adjustment and abatement and refund system that could increase transparency and fairness in the proceedings, and which would bring the system more in line with the intent of the constitutional and statutory framework that serve as the foundation for these proceedings.

4.) **Proposed Solution/Legislative Remedy to this issue.**

The attached white paper presents four distinct but related areas for improvement in property tax proceedings.

5.) **Have you explored a non-legislative solution to this problem?**

Yes.

6.) **Statutory Citation to be modified AND proposed/revised language (The Colorado Revised Statute is available for free at [this link](#), by selecting "Colorado Revised Statutes").**

See attached.

7.) **Relationship of this issue to the County Commissioner's roles and/or authorities.**

See answer to Question 3 above.

Please submit this completed form to Katie First at kfirst@ccionline.org

By Friday, July 12.



8.) **Has this proposal been approved by the Board of County Commissioners?**

Yes

9.) **List any potential Proponents/Opponents & their perspectives; indicate any groups/individuals with whom you have already discussed this issue.**

Potential proponents: counties, as well as all local government districts that rely upon property taxes.

Potential opponents: Tax agent industry

10.) **Have you visited with your legislator(s) about this proposal? What was their reaction? Are members of your delegation likely to sponsor, support, or oppose this proposal?**

Not yet.

11.) **Anticipated Fiscal Impact (to counties, state, other stakeholders, etc.).**

A more fair and balanced system for the resolution of property taxes would have a positive fiscal impact on counties by potentially eliminating frivolous tax appeal litigation and furthering the goal of just and uniform taxation in accordance with Article 10, Section 3 of the Colorado Constitution (Uniform Taxation).

Implementation of a formalized system for appointment and performance evaluation of the BAA may have some initial fiscal impact, but it is not anticipated to unreasonable.

12.) **Please list the local subject matter experts CCI staff can follow up with for more information on this proposal.**

Christina Hooper, Deputy County Attorney

Lane Sheldon, Assistant County Attorney

Mark Chapin, Eagle County Assessor

Andrea Noakes, Eagle County Appraisal Manager

13.) **If your county is submitting multiple issue forms, please rank each issue.**

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