

*Colorado Legislative Council Staff Fiscal Note***NO FISCAL IMPACT**

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<b>Drafting Number:</b> LLS 14-0503	<b>Date:</b> January 17, 2014
<b>Prime Sponsor(s):</b> Rep. Lebsack Sen. Balmer; Nicholson	<b>Bill Status:</b> House Finance
	<b>Fiscal Analyst:</b> Kristen Koehler (303-866-4918)

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**SHORT TITLE:** COMBINE COUNTY ASSESSOR REPORTS ON TAXABLE PROP

**Summary of Legislation**

Under current law, county assessors submit two reports annually to the county Board of Equalization (board). The first report regards taxable real property and the second regards taxable personal property. This bill requires that both reports be made simultaneously in a single report, on or before July 15 of each year. If a county has elected to use an alternate protest and appeal procedure, the report is due on or before September 15 annually.

**Assessment**

This bill is assessed as having no fiscal impact. It provides flexibility to boards when receiving the reports, but it does not affect revenue, expenditures, or workload for any state agency or unit of local government.

**Effective Date**

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

**State and Local Government Contacts**

Local Affairs

Counties

Assessors