

First Regular Session
Seventieth General Assembly
STATE OF COLORADO

BILL E

LLS NO. 15-0128.01 Esther van Mourik x4215

HOUSE BILL

HOUSE SPONSORSHIP

McLachlan and Hamner,

SENATE SPONSORSHIP

Roberts,

House Committees

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING THE CLASSIFICATION OF AGRICULTURAL LAND WHEN**
102 **THE LAND IS DESTROYED BY A 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>.)

Wildfire Matters Review Committee. The bill specifies that if agricultural land is destroyed by a natural cause on or after January 1, 2012, so that, were it not for such destruction, the land would have qualified as agricultural land for the following property tax year, the agricultural land classification is to remain in place for the year 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.

destruction and the 4 subsequent property tax years unless:

- The land is not rehabilitated for agricultural use before the end of the period;
- The assessor determines that the classification at the time of destruction by a natural cause was erroneous; or
- A change of use, other than the destruction by a natural cause, has occurred.

The bill makes an exception to the 5-year rehabilitation period applicable to other agricultural land if the land is defined as agricultural land because it is used to produce tangible wood products, but only if such land is in compliance with an approved forest management plan and is on the list provided by the Colorado state forest service as having such a plan.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-1-103, **amend** (5)
3 (c); and **add** (5) (e) and (5) (f) as follows:

4 **39-1-103. Actual value determined - when.** (5) (c) Except as
5 provided in section 39-1-102 (14.4) (b) AND IN PARAGRAPHS (e) AND (f)
6 OF THIS SUBSECTION (5), once any property is classified for property tax
7 purposes, it shall remain so classified until such time as its actual use
8 changes or the assessor discovers that the classification is erroneous. The
9 property owner shall endeavor to comply with the reasonable requests of
10 the assessor to supply information which cannot be ascertained
11 independently but which is necessary to determine actual use and properly
12 classify the property when the assessor has evidence that there has been
13 a change in the use of the property. Failure to supply such information
14 shall not be the sole reason for reclassifying the property. Any such
15 request for such information shall be accompanied by a notice that states
16 that failure on the part of the property owner to supply such information
17 will not be used as the sole reason for reclassifying the property in
18 question. Subject to the availability of funds under the assessor's budget

1 for such purpose, no later than May 1 of each year, the assessor shall
2 inform each person whose property has been reclassified from
3 agricultural land to any other classification of property of the reasons for
4 such reclassification including, but not limited to, the basis for the
5 determination that the actual use of the property has changed or that the
6 classification of such property is erroneous.

7 (e) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS
8 PARAGRAPH (e) AND IN PARAGRAPH (f) OF THIS SUBSECTION (5), IF A
9 PARCEL OF LAND IS CLASSIFIED AS AGRICULTURAL LAND AS DEFINED IN
10 SECTION 39-1-102 (1.6) AND THE PARCEL OF LAND IS DESTROYED BY A
11 NATURAL CAUSE ON OR AFTER JANUARY 1, 2012, SO THAT, WERE IT NOT
12 FOR THE DESTRUCTION OF THE LAND BY A NATURAL CAUSE, THE LAND
13 WOULD HAVE QUALIFIED AS AGRICULTURAL LAND FOR THE FOLLOWING
14 PROPERTY TAX YEAR, THE AGRICULTURAL LAND CLASSIFICATION SHALL
15 REMAIN IN PLACE FOR THE YEAR OF DESTRUCTION AND THE FOUR
16 SUBSEQUENT PROPERTY TAX YEARS SO LONG AS THE ASSESSOR RECEIVES
17 EVIDENCE FROM THE OWNER THAT THE OWNER IS IN THE PROCESS OF
18 REHABILITATING THE LAND FOR AGRICULTURAL USE. SUCH EVIDENCE
19 INCLUDES, BUT IS NOT LIMITED TO, REMOVING DEBRIS, REMOVING
20 CONTAMINANTS, RESTORING FENCES AND AGRICULTURAL STRUCTURES,
21 RESEEDING, PROVIDING WATER FOR LIVESTOCK, OR CONTOURING THE
22 LAND SUITABLE FOR AGRICULTURAL USE.

23 (II) THE AGRICULTURAL LAND CLASSIFICATION OF THE LAND
24 DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (e) MUST CHANGE
25 ACCORDING TO CURRENT USE IF:

26 (A) THE LAND IS NOT REHABILITATED FOR AGRICULTURAL USE
27 PRIOR TO THE JANUARY 1 AFTER THE PERIOD DESCRIBED IN

1 SUBPARAGRAPH (I) OF THIS PARAGRAPH (e);

2 (B) THE ASSESSOR DETERMINES THAT THE CLASSIFICATION AT THE
3 TIME OF DESTRUCTION OF THE LAND AS A RESULT OF A NATURAL CAUSE
4 WAS ERRONEOUS; OR

5 (C) A CHANGE OF USE HAS OCCURRED. FOR PURPOSES OF THIS
6 SUB-SUBPARAGRAPH (C), A CHANGE OF USE DOES NOT INCLUDE THE
7 TEMPORARY LOSS OF AGRICULTURAL CLASSIFICATION OF THE LAND AS A
8 RESULT OF THE DESTRUCTION OF THE LAND BY A NATURAL CAUSE.

9 (f) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS
10 PARAGRAPH (f), IF A PARCEL OF LAND IS CLASSIFIED AS AGRICULTURAL
11 LAND AS DEFINED IN SECTION 39-1-102 (1.6) (a) (II) AND THE PARCEL OF
12 LAND IS DESTROYED BY A NATURAL CAUSE ON OR AFTER JANUARY 1, 2012,
13 SO THAT, WERE IT NOT FOR THE DESTRUCTION OF THE LAND BY A NATURAL
14 CAUSE, THE LAND WOULD HAVE QUALIFIED AS AGRICULTURAL LAND FOR
15 THE FOLLOWING PROPERTY TAX YEAR, THE AGRICULTURAL LAND
16 CLASSIFICATION SHALL REMAIN IN PLACE NOTWITHSTANDING THE LENGTH
17 OF THE REHABILITATION PERIOD SPECIFIED IN SUBPARAGRAPH (I) OF
18 PARAGRAPH (e) OF THIS SUBSECTION (5) SO LONG AS THE OWNER IS IN
19 COMPLIANCE WITH AN APPROVED FOREST MANAGEMENT PLAN AND IS ON
20 THE LIST PROVIDED BY THE COLORADO STATE FOREST SERVICE AS HAVING
21 SUCH A PLAN.

22 (II) THE AGRICULTURAL LAND CLASSIFICATION OF THE LAND
23 DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH (f) MUST CHANGE
24 ACCORDING TO CURRENT USE IF:

25 (A) THE ASSESSOR DETERMINES THAT THE CLASSIFICATION AT THE
26 TIME OF DESTRUCTION OF THE LAND AS A RESULT OF A NATURAL CAUSE
27 WAS ERRONEOUS; OR

1 (B) A CHANGE OF USE HAS OCCURRED. FOR PURPOSES OF THIS
2 SUB-SUBPARAGRAPH (B), A CHANGE OF USE DOES NOT INCLUDE THE
3 TEMPORARY LOSS OF AGRICULTURAL CLASSIFICATION OF THE LAND AS A
4 RESULT OF THE DESTRUCTION OF THE LAND BY A NATURAL CAUSE.

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