



Colorado Counties, Inc.

VOTE YES ON HB26-1233, Property Tax Proceedings

ACTION NEEDED

HB26-1233 introduces a series of practical, common-sense updates to the administrative procedures governing nonresidential property tax appeals. The primary goal of the bill is to foster a more collaborative and transparent valuation process by encouraging the exchange of accurate financial data at the earliest possible stage.

BACKGROUND

Under current Colorado law, County Assessors are required to value certain nonresidential properties based on the income they generate. While counties may request financial data from owners to set these values, there is currently no penalty for a property owner who willfully provides false or fraudulent information. Additionally, the current system mandates a 12% annual interest rate (1% per month) on all property tax refunds.

HB26-1233 SUMMARY

Promotes Accuracy and Data Integrity: The bill strengthens the reliability of the property tax system by ensuring that information submitted for nonresidential valuations is truthful and accurate. By establishing a clear legal standard for willful misinformation, the state encourages a more transparent process that benefits all taxpayers and ensures that property valuations are based on credible, high-quality data.

Ensures Professional Oversight and Due Process: This legislation professionalizes the enforcement process by moving cases of willful misinformation into the judicial system. This transition ensures that taxpayers receive full due process and that decisions are made through a formal, standardized legal framework.

Protects the Fairness of the Appeals Process: The bill preserves the integrity of tax appeals by keeping the Board of Assessment Appeals (BAA) focused on its core mission: determining accurate property values. By centralizing penalty and interest determinations within the court system, the bill creates a fair environment where taxpayers are protected from administrative overreach, and legal consequences are strictly reserved for proven cases of misconduct.

JUDICIAL CONSISTENCY:
Uses existing Colorado statutes to provide clear, predictable outcomes for legal disputes.

FISCAL RESPONSIBILITY:
Ensures that penalty interest remains a tool for fair compensation while preventing its misuse in cases of verified misinformation.



Town of Minturn, Colorado
302 Pine St.
Minturn, CO 81645

March 18, 2026

The Honorable Members of the Colorado General Assembly

Re: Town of Minturn Support for HB 26-1233 – Property Tax Procedures for Nonresidential Properties

Dear Members of the General Assembly,

On behalf of the Minturn Town Council, I am writing to express the Town's support for House Bill 26-1233, concerning property tax procedures for nonresidential properties.

HB 26-1233 provides important tools to improve transparency, consistency, and fairness in the property valuation and appeal process for commercial properties. The bill establishes civil penalties for willfully providing false or incomplete information, allows certain complex cases to be transferred to district court when appropriate, and limits the ability to receive statutory interest on refunded taxes when a taxpayer has provided inconsistent or misleading information or intentionally delayed the appeal process. Ensuring the integrity of this process is important not only for local governments, but also for maintaining fairness across all property taxpayers.

From the Town's perspective, these changes are important to ensure that all taxpayers are held to consistent standards and that the valuation process is based on accurate and reliable information. Property tax revenues are a critical funding source for local governments, supporting essential services and infrastructure. When valuation appeals rely on incomplete or inconsistent data, it can create inequities and uncertainty that affect both counties and municipalities that rely on the same tax base.

The Town of Minturn appreciates Eagle County's leadership in bringing this issue forward and supports efforts to strengthen the integrity of the property tax system. HB 26-1233 represents a balanced approach that maintains the right to appeal while discouraging practices that undermine the accuracy and fairness of the process.

Approved by motion of the Minturn Town Council on March 18, 2026.

Thank you for your consideration of this legislation and for your continued service to Colorado communities.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Gutierrez".

Rob Gutierrez
Town Manager
On behalf of the Minturn Town Council
Town of Minturn, Colorado

856 Castello Ave
Fairplay, CO. 80440
P.O. Box 1373
Fairplay, CO 80440
(719) 836-4201 (Fairplay)
(719) 836-3273 (Fax)
Website: www.parkco.us

County of Park
BOARD OF COUNTY
COMMISSIONERS



May 5, 2026

TO: Senate Finance Committee Members

RE: House Bill 2026-1233 Residential Property Tax Proceedings for Non-Residential Property

Dear Finance Committee Members;

Thank you for the opportunity to provide written comments specific to the above-mentioned legislation before you today. I am stating my support for the bill as presented with the changes provided by the House. I want to offer you a glimpse of my background, and why my views are based upon a long history of public service.

I began working for Park County Government in June 1979, as an entry level employee of the Assessor's Office. By January I was named the Deputy Assessor, and in October of 1980 I was appointed Assessor. I was 6 weeks past my 24th birthday. I successfully was elected nine (9) times and was defeated in 2018 by 21 votes in a primary election. In hindsight, it was the best "21" I ever drew. I spent 40 years in the public appraisal arena and served before Gallagher just prior to the repeal in 2020. I dealt directly with the TABOR amendment, and their combined impact on assessment and property tax policy. I have experienced almost every possible situation during those 4 decades.

The issue before you today is one of fairness. It has been offered by the opponents this is a single county (Eagle) only problem and a single remedy. I am here to verify that the issue of fairness to ALL taxpayers is the core of this argument. Regardless of total actual value, each taxpayer is provided with a remedy process to challenge their total value as established by the Assessor. When those values are questioned, the appeal process is engaged to provide both parties with the path to provide factual market based evidence of their position.

Large valued Residential properties (condo hotels for example) are a difficult property type to independently account for a multitude of income streams generated by the property. It isn't just the guest income, but ancillary income such as other on-site amenities or services offered as a resort experience. Often economic cycle fluctuations can impact the income from one year to the next. For example, in 2026 we had little snow, and the direct / indirect income would be impacted accordingly.

Jason Gemmer
District II

Amy Mitchell
District I

David Wissel
District III

I have experienced similar impacts as Park County Assessor from 2010 – 2019 when I left public service. We were defending multiple appeals by the same tax agent firm active in all mountain / resort counties at that time, including Eagle. Their record of obfuscating and bending the truth was well established and their credibility was highly questionable. Income statements don't amend themselves without valid economic reasons, and that was my personal experience.

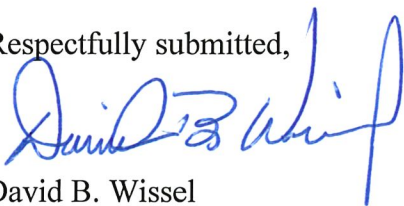
When one taxpayer has an advantage over all others, it leads to an appearance of preferential treatment when none should exist. The current system at the Board of Assessment Appeals (BAA) is not adequate to appropriately address these complex income streams. Misleading or factually correct data is often not discovered prior to hearing. Modifications during the hearing of complex data is challenging to the County. This provides an unequal playing field for those who *did not file* an objection to the Assessor and utilize the administrative remedies.

The remedy outlined will protect both parties against claims of bias. The practice of “higher level valued properties” should be performed in an environment of fair discovery and open challenge by cross examination. Only with the ability to find the actual values and data components can all taxpayers have comfort in this validated process. Rules of discovery are in place and enforced. Valid data is verified and utilized in the conclusion of the total actual value. That is how the property taxation system is designed to operate. This bill will validate discovery of pertinent data.

I believe, as an independent fee appraiser (2020 – present) the basic principles of fairness are necessary and mandatory for all concerned. I have completed in my career as an Estate based fee appraiser well into nine (9) figures of total market values. In 2022 I lost my common sense and ran for and was elected Commissioner. My term ends this year, and I will return to the private fee appraisal world at that time.

Fairness is the bedrock of our Colorado property tax process, and I support HB-26-1233 for these basic principles..

Respectfully submitted,



David B. Wissel
Park County Commissioner District #3
Certified General Appraiser #CG01315752