



Bill Ritter, Jr.  
Governor

Colorado Department of Local Affairs  
Susan E. Kirkpatrick  
Executive Director

DIVISION OF PROPERTY TAXATION  
JoAnn Groff  
Property Tax Administrator

BULLETIN NO. 22

TO: County Assessors  
FROM: JoAnn Groff  
Property Tax Administrator  
DATE: June 10, 2009

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Website address: <http://dola.colorado.gov/dpt>

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
6/10/09	HB09-1365	All interested personnel





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**DIVISION OF PROPERTY TAXATION**  
JoAnn Groff  
Property Tax Administrator

TO: All County Assessors  
FROM: JoAnn Groff, Property Tax Administrator  
SUBJECT: HB09-1365  
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## MEMORANDUM

We have recently been asked whether the notice provision of HB09-1365 is retroactive to January 1, 2009. This bill amends 39-3-124, C.R.S. Subsection (1)(b)(I)(B) of that bill requires that:

UPON RECEIPT OF A LEASE OR RENTAL AGREEMENT FOR THE STATE, A POLITICAL SUBDIVISION, OR A STATE SUPPORTED INSTITUTION OF HIGHER EDUCATION, THE COUNTY ASSESSOR SHALL SEND A NOTICE TO THE LANDLORD ACKNOWLEDGING RECEIPT OF THE LEASE OR RENTAL AGREEMENT. THE NOTICE SHALL IDENTIFY THE PROPERTY, THE PROPERTY ADDRESS, AND THE PARTIES TO THE LEASE OR RENTAL AGREEMENT.

We have contacted the drafter of the bill with Legislative Legal Services who indicated that this subsection of the bill is effective upon signing. Governor Ritter signed this bill on June 1<sup>st</sup>. Based on this interpretation, you only need to send this notice for leases received after June 1, 2009.

Of course nothing in this law prevents you from sending this notice for leases received prior to June 1<sup>st</sup> as a courtesy to your taxpayers.

