



**COLORADO**

**Department of Local Affairs**

Board of Assessment Appeals

**STATEMENT OF BASIS, PURPOSE  
AND SPECIFIC STATUTORY AUTHORITY FOR  
Implementation of:  
DEPARTMENT OF LOCAL AFFAIRS, BOARD OF ASSESSMENT APPEALS  
BOARD OF ASSESSMENT APPEALS PROCEDURES OF PRACTICE AND REVIEW  
(Effective August 15, 2019)**

**PROPOSED STATEMENT OF BASIS AND PURPOSE**

The Board of Assessment Appeals Procedures of Practice and Review (“Rules”) are found at 8 CCR 1301-1. A rulemaking hearing of the Board of Assessment Appeals (“BAA”) was held on June 14 and 17, 2019, at 1313 Sherman Street, Suite 318, Third Floor, Denver, Colorado 80203 at 9:00 a.m. The Board of Assessment Appeals is charged with hearing appeals filed by real and personal property owners regarding the valuation or classification placed on their property and appeals from orders or decisions by the State Property Tax Administrator. The basis of these rules is to establish procedures governing the hearing of those appeals. The rulemaking hearing was held by the BAA in order to establish updated procedures for the hearing of such appeals. The BAA is exercising its rulemaking authority as granted under section 24-4-103(1), C.R.S.; section 24-4-105, C.R.S.; 39-2-125(1)(a), C.R.S.; and section 39-2-127(4) and (5), C.R.S.

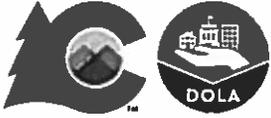
The Notice of Rulemaking was issued May 15, 2019, for publication by the Secretary of State on May 25, 2019. The proposed rules and the proposed statement of basis and purpose have been available for review at the BAA’s office and on the BAA’s website, along with the Department of Local Affairs website since May 16, 2019. The BAA took testimony at the public rulemaking hearing on June 14, 2019. The BAA completed deliberations on the proposed rules on or about June 17, 2019. The rules were accepted through formal public hearing and approved by the Attorney General.

The general purpose of the BAA in conducting the rulemaking was to repeal and reenact, with regards to the Board of Assessment Appeals Procedures of Practice and Review, to update the procedures for hearing appeals filed by real and personal property owners regarding the valuation or classification placed on their property and appeals from orders or decisions by the State Property Tax Administrator.

The BAA adopted on a permanent basis, new rules contained within 8 CCR-1301-1.

The BAA finds, as required by §24-4-103(4)(b), C.R.S. that the record of the rulemaking proceeding demonstrates the need for the rules; the proper constitutional





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and statutory authority exists for the rules; to the extent practicable, the rules are clearly and simply stated so that their meaning will be understood by any required to comply with the rules; the rules do not conflict with other provisions of the law; and any duplication or overlapping of the rules, if any, has been explained.

The specific authority of the Board of Assessment Appeals to promulgate these rules is found at section 24-4-103(1), C.R.S.; section 24-4-105, C.R.S.; 39-2-125(1)(a), C.R.S.; and section 39-2-127(4) and (5), C.R.S.

The permanent rules adopted shall become effective August 15, 2019.

Dated this 17<sup>th</sup> day of June, 2019

Diane M. DeVries  
Chair, Board of Assessment Appeals  
Department of Local Affairs

