



MEMORANDUM

To: Whom It May Concern
From: JoAnn Groff
Property Tax Administrator
Date: April 3, 2020
Re: Executive Order 2020-22 Concerning Certain Filing Deadlines

**DELAYED TAXPAYER FILING REQUIREMENTS FOR
CERTAIN TAXABLE PROPERTY (Due April 15)
EXTENDED TO JUNE 15, 2020**

On April 2, 2020 Governor Jared Polis signed Executive Order D 2020 22 that extended the responsibility to file certain documents and information typically due to county assessors April 15. This does not affect payment dates, or forgive the necessity to ultimately file, but relieves an administrative burden on certain businesses and owners of taxable property to file by April 15.

In the order, the Governor directed the State Board of Equalization to promulgate emergency rules to extend these filing deadlines to June 15, 2020. The Governor further directed the board to amend the remainder of the assessment calendar to adjust the timeframe for county assessors and county boards of equalization to complete their work, offer taxpayers time to protest and appeal value, and still certify values by the final December 10 certification date.

PROPERTY TYPES INCLUDED – Certain Annually Reappraised Properties

1. Taxable (Business) personal property, C.R.S. §§ 39-5-108 and 39-5-116(1);
2. Taxable natural resource property (mining), C.R.S. §§ 39-5-115(1), 39-5-116(1), 39-6-106(1), and 39-6-113(3); and
3. Taxable oil and gas property, C.R.S. §§ 39-7-101(1), (2); 39-5-113.3(1), and 39-5-116(1).

The State Board of Equalization will meet the week of April 6, 2020 in an emergency meeting (tentatively planned for April 9, 2020) to promulgate the emergency rules necessary to execute this order.

