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COUNTY OF PARK

Board of County Commissioners



September 25, 2012

STATEMENT

In 2011 the Colorado General Assembly adopted, and the Governor signed, House Bill No. 11-1146. This bill was sponsored by Park County Representative Tom Massey and passed with nearly two-to-one majorities in both houses of the legislature. It received bipartisan support, including support from legislators representing rural farming and ranching communities. The Bill took effect on January 1, 2012.

House Bill No. 11-1146 adopted a requirement that a residence be integral to an agricultural operation in determining whether two acres or less associated with the residence satisfies the definition of agricultural land for property taxation purposes. It is intended to require taxation of so-called "hobby ranches" as residences where they are owned or occupied by persons not engaged in ranching or farming.

Park County Assessor David Wissel did not implement the requirements of House Bill No. 11-1146 for tax year 2012. The Assessor's action caused the County to fail its annual audit which was conducted by the State of Colorado.

The BOCC was informed of this failure at a meeting with the firm conducting the annual audit on September 19, 2012.

It is likely that the Colorado State Property Tax Administrator will seek an order from the Colorado Board of Equalization directing the Park County Assessor to conduct a reappraisal in accordance with the requirements of House Bill No. 11-1146. Such reappraisal will be conducted at the expense of the County and its taxpayers.

As county commissioners, each county commissioner took an oath to uphold the Constitutions of the United States and of the State of Colorado. The County and its elected officials are required to uphold and obey enacted statutes, whether or not we agree with them.

The BOCC can not support the Assessor's decision. While we understand the Assessor's concerns about House Bill No. 11-1146 and while we may even share some of them, ignoring the requirements of the statute is not an option.

The BOCC has no means of requiring any elected official to obey the law. We can, however, make sure that no public funds are expended in pursuing or defending the noncompliance with House Bill No. 11-1146. While we encourage the Assessor to reconsider his position, he may express his disagreement with House Bill No. 11-1146 and work for its amendment or repeal.

That is every citizen's right, which we thoroughly respect.

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