

## Property:

### Colorado Supreme Court Holds in Favor of Localities in Disputes Over Pandemic-Related Valuation

*Case No. 22SC798, Colo. (5/30/23); Case No. 22SC797, Colo. (5/30/23); Case No. 22SC800, Colo. (5/30/23); Case No. 22SC799, Colo. (5/30/23).* In two cases where the Colorado Supreme Court (Court) agreed to consider whether commercial taxpayers have a statutory right to compel county tax assessors to revalue their properties for 2020 when COVID-19 and the public health orders that followed in March 2020 allegedly decreased their values, the Court held that they do *not*. The Court further held that:

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1. Pursuant to state law, a county tax assessor does not have discretion to revalue property in the middle of the intervening year (i.e., the second year in the tax cycle) when an enumerated unusual condition occurs after the assessment date; and
2. Any qualifying unusual condition will be considered as part of the regular valuation process for the subsequent reassessment cycles.

In two other cases, the Court concluded that the COVID-19 pandemic did not constitute an “unusual condition” or “act of nature.” Please contact us with any questions.

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