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EXECUTIVE ORDER

Ordering the Temporary Suspension of Certain Statutes Concerning Taxpayer Filing Requirements for Certain Taxable Property due to the Presence of COVID-19

Pursuant to the authority vested in the Governor of the State of Colorado and, in particular, pursuant to Article IV, Section 2 of the Colorado Constitution and the relevant portions of the Colorado Disaster Emergency Act, C.R.S. § 24-33.5-701 *et seq.* (Act), I, Jared Polis, Governor of the State of Colorado, hereby issue this Executive Order ordering the temporary suspension of certain statutes concerning taxpayer filing requirements for certain taxable property due to the coronavirus disease 2019 (COVID-19) in Colorado.

I. Background and Purpose

On March 5, 2020, the Colorado Department of Public Health and Environment's (CDPHE) public health laboratory confirmed the first presumptive positive COVID-19 test result in Colorado. Since then, the number of confirmed cases has continued to climb, and we have evidence of community spread throughout the State. I verbally declared a disaster emergency on March 10, 2020, and issued the corresponding Executive Order D 2020 003 on March 11, 2020, and requested that the President of the United States declare a Major Disaster for the State of Colorado, pursuant to the Stafford Act, on March 25, 2020.

My administration, along with other State, local, and federal authorities, has taken a wide array of actions to mitigate the effects of the pandemic, prevent further spread, and protect against overwhelming our health care resources.

The economic impacts of COVID-19 are significant, and threaten to undermine the economic stability of many Coloradans and local businesses. The risk of contamination posed by COVID-19 has necessitated closure of multiple businesses. Employers and employees in virtually all sectors of the economy have been hard hit. We must take action to shore up economic security, employment, community cohesion, and community recovery.

This Executive Order temporarily suspends calendar year 2020 statutory deadlines concerning taxpayer filing requirements for certain taxable property and permits the State Board of Equalization within the Department of Local Affairs to promulgate and issue necessary emergency rules to extend filing deadlines.

II. Directives

A. I temporarily suspend the calendar year 2020 deadlines in the following statutes related to certain taxable property statements and schedules. I also direct State Board of Equalization to promulgate and issue emergency rules to extend the filing deadlines listed in the following statutes from April 15, 2020 to June 15,

2020:

1. 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).

B. I temporarily suspend the calendar year 2020 deadlines in the following statutes related to the property valuation schedule for certain taxable property to accommodate the extension of the filing deadlines contained in Paragraph II.A. of this Executive Order. I also direct the State Board of Equalization to promulgate and issue emergency rules to extend these deadlines as may be necessary to accommodate the extension of the filing deadlines contained in Paragraph II.A. of this Executive Order:

1. Notices of valuation to property owners, C.R.S. §§ 39-5-121(1.5)(a)(I), 39-6-111.5, and 39-7-102.5;
2. Protest period for property valuations, C.R.S. §§ 39-5-121(1.5)(a)(I) and 39-5-122(2), (4);
3. Notices of determination, C.R.S. § 39-5-122(2);
4. Extended appeal calendar, C.R.S. § 39-5-122.7;
5. Appeals to County Boards of Equalization, C.R.S. §§ 39-8-106(1)(a) and 39-8-107(2);
6. Preliminary certification of values, C.R.S. § 39-5-128(1);
7. Reports of assessor, C.R.S. § 39-8-105(2);
8. Abstracts of assessment, C.R.S. §§ 39-2-115(1) and 39-5-123; and
9. Abstract recommendations, C.R.S. § 39-2-115(3).

III. Duration

This Executive Order shall expire thirty (30) days from April 2, 2020, unless extended further by Executive Order.

GIVEN under my hand and the Executive Seal of the State of Colorado, this second day of April, 2020

Jared Polis
Governor