

**2026 Legislative Priority Proposal**  
**Updated: 7/18/25**

| <b>Taxation Reform: Remove the "Status Quo" Classification of Energy Facilities</b> |  |
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| <b>Dolores County (Commissioner Eric Stiasny)</b>                                   |  |
| Preferred Contact:  | eric.stiasny@dolorescountyco.gov   |
| Co-Sponsoring Counties/Commissioners:   | None at this time.   |
| Who is your subject matter expert?  | Amber Blackmore, Dolores County Assessor, 970-677-2385, amber.blackmore@dolorescountyco.gov  |
| Has this proposal been approved by your BoCC?                                       | Yes.   |
| Have you reviewed the CCI Instructional Memo?                                       | Yes.   |
| Describe the problem your proposal will solve.                                      | <p>C.R.S. § 39-4-102(1.5)(C) provides that the location of a small or low impact hydroelectric energy facility, a geothermal energy facility, a biomass energy facility, a wind energy facility, or a solar energy facility on real property shall not affect the classification of that real property for purposes of determining the actual value of that real property as provided in C.R.S. § 39-1-103 and the energy production facilities enumerated in C.R.S. § 39-4-102(1.5)(C) often require large acreage, typically resulting in the use of agricultural real property for facility placement.</p> <p>The subject energy facility installations, especially solar facilities, are often clearly industrial in nature, densely covering hundreds of areas of land in solar panels, electrical infrastructure, and tall industrial fencing, and C.R.S. § 39-4-102(1.5)(C), creates a taxation scheme which is inequitable, disingenuous and detrimental to the communities highly impacted by such huge industrial facilities, with no adjustment up in real property tax base to help offset the negative impacts (increased demand on county road infrastructure, hydrologic issues, devaluation of neighboring properties, increased strain on emergency services). County</p> |

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|   | assessors are normally tasked with identifying the actual use of real property when determining classifications, but pursuant to C.R.S. § 39-4-102(1.5)(C), assessors are mandated to ignore the obvious industrial use of sometimes huge parcels while the farmers and ranchers using property for actual agricultural purposes are forced to repeatedly prove their agriculture use cycle in order to maintain their agricultural classification, these huge industrial placements receive a permanent agricultural classification contrary to their actual use. |
| Areas of Impact:  | Day-to-day operations of the county; Power/Authority/Mandate of county government; General community advancement.  |
| What is the ultimate source of this problem?  | C.R.S. § 39-4-102(1.5)(C) restricts County Assessors from correctly appraising and re-appraising energy facilities.  |
| What is your initial proposal to solve this problem?  | Legislation be adopted simply eliminating in its entirety C.R.S. § 39-4-102(1.5)(C) and allowing county assessors to accurately and fairly classify the subject energy facilities.   |
| Please provide sample language for this solution.   | *Strike C.R.S. § 39-4-102(1.5)(C)<br><br>The location of a small or low impact hydroelectric energy facility, a geothermal energy facility, a biomass energy facility, a wind energy facility, or a solar energy facility on real property shall not affect the classification of that real property for purposes of determining the actual value of that real property as provided in section 39-1-103.   |
| Are there any solutions that do not require state-level legislation? Has your county explored these alternatives? | Private property owners whose land is leased to an energy facility and is classified as agricultural have requested for their classification be modified to commercial, which the current statute prohibits. We have been unable to generate any solutions through appraisals from the County Assessor or even at landowner protest to change energy facility classification short of modification to state-level legislation.   |
| Has CCI or any other organizations sought a solution to this problem before?                                      | No.  |
| What possible organization(s) would <b>support</b> your proposed solution?  | Potentially the Colorado Assessors Association.  |

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| What possible organization(s) would <b>oppose</b> your proposed solution?   | Those with interest in energy facility development.   |
| Have you spoken with any legislators about your proposed solution? If so, what was their response?  | I have spoken with Rep. Larry Don Suckla regarding this issue. Rep. Suckla gave the same initial statement as the majority of our citizens and many of my fellow commissioners: "I thought it was classified as commercial." This view stems from the observation that energy facilities are obviously and glaringly industrial and commercial in nature, not agricultural. Rep. Suckla stated he would coordinate with his staff and seek a bill to rectify the issue. |
| What are the financial implications of this <b>problem</b> to your county?  | Inherent financial problems from energy facilities in our counties is increased demand on county road infrastructure, hydrologic issues, devaluation of neighboring properties, and increased strain on emergency services.   |
| Are there any financial implications to this <b>solution</b> either?  | Financially, the county would see increased tax revenue by a potential tax classification change.   |
| What are the financial implications of this <b>problem</b> to any other impacted parties?   | Financial implications are largely contingent upon the classification upon which the energy facility is set in. The state could see additional tax revenue as a higher percentage of classification would be commercial.  |
| What are the financial implications of this <b>solution</b> to any other impacted parties?<br><i>Please consider any relevant Colorado State Departments.</i> |   |