Bond Case Briefs

Municipal Finance Law Since 1971

TAX - COLORADO

Hinsdale County Board of Equalization v. HDH Partnership

Supreme Court of Colorado - April 8, 2019 - P.3d - 2019 WL 1510453 - 2019 CO 22

Hunting and fishing club members appealed decision of the Board of Assessment Appeals which agreed that members, who each held record title to tracts of land within club, were the owners of the parcels and bore the property tax burden.

The Court of Appeals reversed and remanded. Both the Board of Equalization and the Board of Assessment appeals petitioned for writ of certiorari.

The Supreme Court held that:

- Unit assessment rule, rather than the substance-over-form doctrine, applied to determine whether club members or the club itself, were the owners of the parcels and bore the property tax burden, and
- Club's restrictive covenants and bylaws did not operate to strip club members who held record
 title to tracts of land within the club of fee ownership of their individual parcels, or their property
 tax liability.

Copyright © 2025 Bond Case Briefs | bondcasebriefs.com