

# **Bond Case Briefs**

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## **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.