ADDENDUM 2-A, ASSESSMENT CALENDAR

DATE	TASK	COLORADO REVISED STATUTE
JANUARY		
January 1, noon	Assessment date for all taxable property.	§ 39-1-105
January 1, noon	Lien of general taxes for current year attaches.	§ 39-1-107
January 1	Property taxes for the prior year become due and payable. Taxes may be paid in full by April 30 or paid in two equal installments, the first installment is due by the last day in February and the second installment is due by June 15.	§ 39-10-102(1)(b)(I) § 39-10-104.5
January 1	Municipal annexations recorded the previous year become effective.	§ 31-12-113(3)
As soon after January 1 as practicable	Assessor mails or delivers a personal property schedule to appropriate property owners.	§ 39-5-108 § 39-3-119.5 § 39-5-113.3(1)
As soon after January 1 as practicable	Assessor mails or delivers two subdivision land valuation questionnaires to land developers.	§ 39-1-103(14)(d)
Not later than January 10	Assessor delivers tax warrant to treasurer.	§ 39-5-129
No later than January 15	Administrator reports to General Assembly and the state board estimated total valuation for assessment, estimated residential percentage, the target percentage, and projected residential rate in each year when there is a change in the level of value.	§ 39-1-104.2(6)
MARCH		
By March 1	Colorado Forest Service reports to assessor the legal descriptions and owners' names for those forested parcels eligible for agricultural classification, as well as those parcels that no longer qualify due to non-compliance.	§ 39-1-102(4.4)
Not later than March 20	Subdivision developers or agents must return signed, completed subdivision land valuation questionnaires to assessor.	§ 39-1-103(14)(d)

APRIL

Not later than April 1	Treasurer submits senior citizen and disabled veteran exemptions report for previous tax year to state treasurer for reimbursement of property exemptions.	§ 39-3-207(3)
Not later than April 1	State assessed companies file annual statement with Administrator.	§ 39-4-103
Prior or subsequent to April 15	Assessor may require additional information from owners of taxable property.	§ 39-5-115
Not later than April 15	Property owners return personal property schedules to assessor, including works of art display statement, drilling rig valuations, and all producing natural resources property.	§ 39-5-108 § 39-5-113.5(1) § 39-6-106 § 39-6-111.5 § 39-7-101
Not later than April 15	Property owners may request 10 or 20 day extension for filing personal property schedule.	§ 39-5-116(1)
Not later than April 15	Previously exempted owners of property file report with Administrator and pay filing fee.	§ 39-2-117(3)
Not later than April 15	Owners and operators of producing mines file statement with the assessor.	§ 39-6-106
Not later than April 15	Owners and operators of oil and gas leaseholds file statement with assessor. Owners or operators of oil and gas leaseholds and lands must supply requested supporting documentation within 30 days to avoid fines.	§ 39-7-101
Not later than April 15	State Treasurer issues a warrant to each county treasurer for amount needed to reimburse local governments for lost property tax revenue from senior citizen and disabled veterans exemptions.	§ 39-3-207(4)(a)
Subsequent to April 15	If property owners and operators fail to file declaration schedules, assessor values personal property, producing mines, and oil and gas leaseholds using best information available and imposes a penalty if applicable.	§ 39-5-116 § 39-6-108 § 39-7-104

MAY

Prior to May 1	Deadline for special districts to record court orders of inclusion in order to levy a tax against the included property in the current year, unless an election is to be held.	§ 39-1-110(1.5)

Prior to May 1	Deadline for special districts to record court orders of exclusion in order for the exclusion to be effective in the current year.	§ 39-1-110(1.8)
On or before May 1	Assessor gives public notice of hearings on real and personal property.	§ 39-5-122(1)
On or before May 1	Assessor makes request to county commissioners to use alternate protest and appeal procedure and notifies BAA and district court. (For counties that elect to use the alternate protest and appeal procedure.)	§ 39-5-122.7(1)
Not later than May 1	Assessor mails senior citizen and disabled veteran exemption notices to residential real property owners.	§ 39-3-204
Not later than May 1	Deadline for State Board of Land Commissioners to furnish to the assessor a list of equities owned or acquired in state lands.	§ 36-1-132
Not later than May 1	Assessor mails or e-mails (upon request of taxpayer) NOVs for real property, together with a protest form. (Excluding oil and gas leaseholds and lands and producing and non-producing mines.)	§ 20, art. X, COLO. CONST. § 39-5-121(1), (1.7) § 39-7-102.5
Beginning on first working day after NOVs are mailed	Assessor sits to hear objections concerning real property valuations.	§ 39-5-122(1)
Not later than last working day in May of year effective	Results of reappraisal ordered by state board, as a result of a petition for reappraisal from the Administrator, are filed with the Administrator and assessor.	§ 39-2-114(3)
JUNE		
By June 1	Assessor furnishes to Department of Revenue list of non-residents of state owning property within county.	§ 39-5-102(3)
Not later than June 1	Property owner notifies assessor in writing or in person of real property protest.	§ 39-5-121(1) § 39-5-122(1), (2)
No later than June 1	Administrator provides a list of pending applications for property tax exemptions to county assessors, treasurers, and boards of commissioners.	§ 39-2-117(1)(a)(III)
By June 1	Assessor concludes real property hearings.	§ 39-5-122(1), (4)

Not later than June 10 of the following year	Appeal of reappraisal values to state board on reappraisal order by the state board as a result of a petition for reappraisal from the Administrator.	§ 39-2-114(4)
Not later than June 15	Assessor mails or e-mails (upon request of taxpayer) NOVs, together with a protest form, for personal property, drilling rig valuations, and all producing natural resources property. Apportionment of drill rig value furnished to owners and each county in which the rig was located in the preceding year.	§ 20, art. X, COLO. CONST. § 39-5-121(1.5), (1.7) § 39-5-113.3(2) § 39-6-111.5 § 39-7-102.5
Beginning on June 15	Assessor hears all objections concerning personal property, drilling rig valuations, and all producing natural resources property.	§ 39-5-122(1) § 39-6-111.5 § 39-7-102.5
Not later than June 30	Property owner mails or delivers in person their protest to assessor for personal property, drilling rig valuations, and all producing natural resources property. (Postmarked no later than June 30.)	§ 39-5-121(1.5)(a) § 39-5-122
On or before last working day in June	Assessor mails two copies of real property NOD to property owner. (For counties that elect to use the alternate protest and appeal procedure, the deadline is the last working day in August.)	§ 39-5-122(2) § 39-5-122.7

JULY

Prior to July 1	CBOE publishes notice that it will review assessment roll and hear appeals on real and personal property valuations. (For counties that elect to use the alternate protest and appeal procedure, the deadline is no later than September 1.)	§ 39-8-104(1)
Prior to July 1	Notice of organization of a political subdivision is given to assessor and board of county commissioners of each county in which the political subdivision is located.	§ 39-1-110(1)
Prior to July 1	Special districts record court orders for inclusion by election in order to levy a tax against the included property in the current year.	§ 39-1-110(1.5)
July 1	Assessment date for construction occurring after January 1 for growth valuation for assessment in counties which have declared severe residential growth impact conditions.	§ 39-5-132 (2)(a)(I)(B)

No later than July 1	Applications for disabled veteran exemptions are submitted to the Division of Veterans Affairs. Applications bearing a postmark of July 1 are considered timely filed. The Division of Veterans Affairs may accept applications until September 1 if the applicant can show good cause. Approved applications are forwarded to the Assessor for approval/denial of property requirements.	§ 39-3-205(1)(b) § 39-3-206 § 39-3-206(1.5)(a) § 39-3-206(2)(a.7)
Not later than July 1	Administrator sends NOVs to state assessed companies and county assessors.	§ 39-4-107
Beginning on first working day after NOVs are mailed	Administrator hears all complaints concerning state assessed values.	§ 39-4-108(4)
Beginning on July 1	CBOE sits to hear appeals on real and personal property valuations. (For counties that elect to use the alternate protest and appeal procedure, the deadline is September1.)	§ 39-8-104
At the meeting of CBOE on the second Monday in July for real property and July 15 for personal property	Assessor reports to the CBOE the total assessed value of all taxable property, and submits a list of all real and personal property protests, the status/outcome of each protest, a list of movable equipment apportionments, and a list of owners who failed to return a Personal Property Declaration Schedule. (For counties that elect to use the alternate protest and appeal procedure, the deadline is the second Monday in September for real property.)	§ 39-8-105(1), (2)
Not later than July 1 the following year	State board affirms, rescinds, or modifies reappraised values resulting from ordered reappraisal.	§ 39-2-114(5)
By July 5	Assessor concludes personal property hearings.	§ 39-5-122(4)
On or before July 10	Assessor mails two copies of personal property and producing natural resources property NODs to property owner.	§ 39-5-122(2)
On or before July 15 of that year	Property owner mails or delivers one copy of assessor's real property NOD to CBOE. Appeals received or bearing postmark on or before July 15 constitute proper filing. (For counties that elect to use the alternate protest and appeal procedure, the deadline is September 15.)	§ 39-8-106(1)(a)

Not later than July 15	State assessed companies, assessors, and BOCCs file petitions with the Administrator to protest state assessed valuations or apportionments.	§ 39-4-108(1), (2)
Not later than July 15	Residential real property owners mail or deliver senior citizen exemption applications to the assessor. Applications received or bearing a postmark on or before July 15 are considered timely filed. Late applications may be accepted up to September 15 if the applicant shows good cause for filing late.	§ 39-3-205 § 39-3-206
On or before July 20 of that year	Property owner mails or delivers one copy of assessor's personal property (or producing natural resources property) NOD to CBOE. Appeals received or bearing postmark on or before July 20 constitute proper filing. (For counties that elect to use the alternate protest and appeal procedure, the deadline is September 15.)	§ 39-8-106(1)(a)
July 27	Administrator concludes hearings concerning state assessed properties.	§ 39-4-108(4)

AUGUST

In August	Administrator notifies assessors of counties that have been severely impacted by growth of both the assessed value newly constructed buildings owned by state assessed companies and their state of completion on July 1, and their value on the previous January 1.	§ 39-5-132 (2)(a)(I)(D)
Not later than August 1	Administrator renders decisions on state assessed complaints and issues final determinations of value.	§ 39-4-108(5)
Not later than August 5	CBOE concludes hearings and renders decisions on real and personal property appeals. (For counties that elect to use the alternate protest and appeal procedure, the deadline for real property is November 1.)	§ 39-8-107(2)
Within five business days of rendering decision	CBOE mails decisions on real and personal property appeals.	§ 39-8-107(2)
Not later than 30 days after CBOE decision is mailed	Appeals from CBOE decisions must be filed with BAA, district court, or BOCC for binding arbitration.	§ 39-8-108(1)

Not later than August 15	Assessor mails denial notice to residential real property owners returning incomplete or non-qualifying senior citizen or disabled veteran exemption applications.	§ 39-3-206(1) § 39-3-206(1.5)(b)
By August 25	Treasurer reports to the Administrator taxes abated, refunded, or determined to be uncollectible and canceled during the previous reporting period.	§ 39-10-114(3)
Not later than August 25	Assessor files two copies of the Abstract of Assessment with the Administrator. Assessor reports the assessed value of property in the county, each municipality, and each school district by class and subclass on form prescribed by the Administrator. Assessor also reports the assessed value of new construction, destroyed property, and net change in volume of minerals and oil and gas production. (For counties that elect to use the alternate protest and appeal procedure, the deadline is November 21; however, the Division requests a preliminary abstract from these counties on August 25.)	§ 39-2-115(1) § 39-5-123
Not later than August 25	Assessor notifies each taxing entity, the Div. of Local Government, and the Dept. of Education of the total assessed value of real and personal property within the entity, and the exceptions to the revenue and spending limitation pursuant to § 39-5-121(2)(a), C.R.S.	§ 39-5-121(2)(a) § 39-5-128(1)
Not later than August 25	Assessor notifies each taxing entity, except school districts, of the total actual value of all real property, the actual value of newly constructed real property, minus destroyed improvements, and additions to, minus deletions from, taxable real property as prescribed by the Administrator pursuant to § 39-2-109(1)(e), C.R.S.	§ 39-5-121(2)(b)
By August 25	Assessor notifies BOCC of amount, distribution and impact of growth valuation for assessment in counties which have declared severe residential growth impact conditions.	§ 39-5-132(3)
On or before last working day in August	Assessor mails two copies of real and personal property NOD to property owner. (For counties that elect to use the alternate protest and appeal procedure.)	§ 39-5-122(2)

SEPTEMBER

Prior to September 1	County clerk gives published notice that the BOCC, sitting as the CBOE from September 1 to October 1, will hear appeals for senior citizen and disabled veteran exemption denials.	§ 39-8-104(2)(b)
On or after September 1	BOCC, sitting as the CBOE, begins hearing appeals for denial of senior citizen and disabled veteran exemptions. (The CBOE may use referees for this task.)	§ 39-3-206(2)
On or before September 1	CBOE publishes notice of reviewing assessment roll and hearing appeals on real and personal property valuations. (For counties that elected to use the alternate protest and appeal procedure.)	§ 39-8-104(2)
September 1	CBOE hears real property appeals. (For counties that elected to use the alternate protest and appeal procedure.)	§ 39-8-104(2)
No later than September 1	Deadline for disabled veteran exemption applications that may be accepted by the Disabled Veterans Administration, if applicant shows good cause.	§ 39-3-206(2)(a.7)
At the meeting of CBOE on the Second Monday in September	Assessor reports to CBOE the assessed value of all taxable real property in the county. Assessor submits list of real property protests and the status/outcome of each case. (For counties that elected to use the alternate protest and appeal procedure.)	§ 39-8-105(1)
At the meeting of CBOE on the Second Monday in September	Assessor reports to CBOE the assessed value of personal property, mobile equipment apportionment, best information available valuations, and status/outcome of each case. (For counties that elected to use the alternate protest and appeal procedure.)	Recommended by DPT
On or before September 15 of that year	Property owner mails one copy of assessor's real and personal property NOD to CBOE. Appeals bearing postmark on or before September 15 are considered timely filed. (For counties that elected to use the alternate protest and appeal procedure.)	§ 39-8-106(1)(a)
Not later than September 15	Assessor may accept senior citizen exemption applications filed by this date if applicant shows good cause for not filing by July 15.	§39-3-206(2)(a.5)

No later than September 15	Applicant requests hearing with CBOE to contest assessor's denial of the senior citizen or disabled veteran exemption.	§ 39-3-206(2)(a)
September 15	Final report of the annual audit is submitted to the General Assembly and the state board.	§ 39-1-104(16)(a)
No later than September 25	The Division of Veterans Affairs may accept late application for the disabled veteran exemption, determination shall be mailed to the applicant.	§ 39-3-206(2)(a.7)

OCTOBER

Not later than October 1	BOCC, sitting as the CBOE, conclude hearing appeals for denial of senior citizen or disabled veteran exemption.	§ 39-3-206(2)
Not later than October 10	Assessor submits report of approved senior citizen and disabled veteran exemptions to the Administrator.	§ 39-3-207(1)
Not later than October 15	Administrator transmits abstracts to state board.	§ 39-2-115(3)
Not later than October 15	Administrator files complaints with State Board of Equalization specifying adjustments to classes or subclasses for the following year.	§ 39-2-115(2),(3)

NOVEMBER

Not later than November 1 of that year	CBOE concludes hearings and renders decisions on real property appeals. (For counties that elect to use the alternate protest and appeal procedure.)	§ 39-8-107(2)
Not later than November 1	Administrator provides denial notice to applicants that claimed more than one senior citizen or disabled veteran exemption, or both.	§ 39-3-207(2)(a)(I)
Not later than November 15	Applicants denied senior citizen or disabled veteran exemptions by Administrator may file written protest with Administrator.	§ 39-3-207(2)(a)(II)
Not later than November 15	State board delivers decision in writing on Administrator's petition for reappraisal.	§ 39-2-114(2)
On or before November 15	Administrator certifies to state board the assessed value of all taxable property within each county and for each school district or portion of a joint school district in each county. (Except city and county of Denver, see December 20.)	§ 22-54-112(1)

Not later than November 21	Assessor transmits abstract to Administrator. Assessor reports assessed value in the county, each municipality, and each school district by class and subclass on form prescribed by the Administrator. Assessor also reports the assessed value of new construction, destroyed property, and net change in volume of minerals and oil and gas production. (For counties that elect to use the alternate protest and appeal procedure.)	§ 39-5-123

DECEMBER

Not later than December 1	Administrator provides notice to assessor of denied senior citizen or disabled veteran exemptions due to the applicant filing multiple applications.	§ 39-3-207(2)
Not later than December 1	Administrator, in cooperation with assessors' committee, submits legislative recommendations to Governor.	§ 39-2-118
Prior to December 10	Assessor transmits a single notification to BOCC, other taxing entities, Division of Local Government and the Department of Education if value changes were made after August 25 certification of values.	§ 39-1-111(5)
Not later than December 15	Clerk or secretary of towns, cities, special districts, and school districts certifies levy to BOCC.	§ 22-40-102(1),(3) § 39-5-128(1)
On or before December 15	Inactive special districts file notice of inactive status	§ 32-1-104(3)(a)
On or before December 20	Administrator certifies to state board the assessed value of all taxable property within the city and county of Denver and for the school district located in the city and county of Denver.	§ 22-54-112(1)
Not later than December 20	State board completes review of abstracts.	§ 39-9-105(1)
Not later than December 22	County commissioners levy taxes.	§ 39-1-111(1), (2)
As of the last day of December	State assessed values determined as of this date.	§ 39-4-106
As soon after end of year as practicable	Administrator prepares Annual Report.	§ 39-2-119

VARIABLE

Not later than 45 days after BAA decision	Property owner appeals to court of appeals.	§ 24-4-106(11) § 39-8-108(2)
Not later than 45 days after BAA decision	**Appeals on Abatements**: County appeals to court of appeals for judicial review of alleged procedural errors or errors of law by the BAA, or if BAA recommends that its decision is a matter of statewide concern or has resulted in a significant decrease in the assessed valuation of the county.	§ 24-4-106(11) § 39-8-108(2)
Not later than 30 days after BAA decision	**Appeals on Valuations:** County appeals to court of appeals for judicial review of alleged procedural errors or errors of law by the BAA.	§ 39-8-108(2)
Not later than 30 days after Administrator's final decision	Appeals from decisions of the Administrator must be filed with BAA.	§ 39-2-125(1)(b)(I)
Two years from date of hire	Assessor's appraiser employees must obtain an appraiser's license.	§ 12-61-706(5) § 12-61-714(2)