

ASSESSOR APPEALS CALENDAR

DATE	TASK	COLORADO REVISED STATUTES & COLORADO CONSTITUTION REFERENCE
MAY		
On or before <u>May 1</u>	Assessor gives public notices of hearings on real and personal property.	§ 39-5-122(1)
On or before <u>May 1</u>	Assessor makes request to county Commissioners to use alternate protest Appeal procedure and notifies BAA and District court. (For counties that elect to Use alternate protest and appeal procedures.)	§ 39-5-122.7(1)
Not later than <u>May 1</u>	Assessor mails or emails NOVs for Real property, together with a protest form. (Excluding oil and gas leaseholds, and producing Non-producing mines.)	§20, art. X, COLO. CONST. § 39-5-121(1), (1.7) § 39.7.102.5 § 39-6-111.5
Beginning on <u>first working day after NOVs are mailed</u>	Assessor sits to hear objections concerning real property valuations.	§ 39-5-122(1)
JUNE		
Not later than <u>June 8</u>	Property owner notifies assessor in writing or in person of real property protest.	§ 39-5-121 (1) § 39-5-122(1), (2)
By <u>June 8</u>	Assessor concludes real property hearings.	§ 39-5-122(1), (4)
Not later than <u>June 15</u>	Assessor mails or e-mails NOVs, together with a protest form, for personal property, drilling rig Valuations, and all producing national 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 <u>June 15</u>	Assessor hears all objections concerning personal property, drilling rig valuations and all producing national resources.	§ 39-5-122(1) § 39-6-111.5 §39-7-102.5

Not later than <u>June 30</u>	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 <u>last working day in June</u>	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 <u>July 1</u>	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)
------------------------	--	---------------

Beginning on <u>July 1</u>	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 September 1.)	§ 39-8-104
----------------------------	---	------------

By <u>July 5</u>	Assessor concludes personal property hearings.	§ 39-5-122(4)
------------------	--	---------------

On or before <u>July 10</u>	Assessor mails two copies of personal property and producing natural resources property NODs to property owner.	§ 39-5-122(2)
-----------------------------	---	----------------------

On or before <u>July 15 of that year</u>	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 a alternate protest and appeal procedure, the deadline is September 15.)	§ 39-8-106(1)(a)
--	---	------------------

On or before <u>July 20</u> <u>of that year</u>	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)
--	--	------------------

AUGUST

Not later than <u>August 5</u>	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)
--------------------------------	---	---------------

<u>Within five business days of rendering decision</u>	CBOE mails decisions on real and personal property appeals.	§ 39-8-107(2)
--	---	---------------

Not later than <u>30 days</u> 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)
---	--	---------------

By <u>August 15</u>	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

On or before <u>September 1</u>	CBOE publishes notice of reviewing assessment roll and hearings on appeals on real and personal property valuations. (For counties that elected to use the alternate protest and appeal procedure.)	§ 39-8-104(2)(a)
---------------------------------	---	------------------

<u>September 1</u>	CBOE hears real and personal property appeals of assessor's determinations. (For counties that elected to use the alternate protest and appeal procedure.)	§ 39-8-104(2)(a)
--------------------	--	------------------

On or before <u>September 15</u> <u>of that year</u>	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
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)