

# YOU HAVE THE RIGHT TO PROTEST YOUR REAL PROPERTY VALUE OR ITS CLASSIFICATION

## VALUATION INFORMATION

- Your property was valued as it existed on January 1 of the current year. **The tax notice you receive next January will be based on this value.**
- All property in Colorado is revalued every odd numbered year.
- The appraisal data used to establish real property value was from the 18-month period ending June 30, of the prior year. If data is insufficient during this time period the Assessor may also use data from the prior 5 -year period ending June 30. State statute prohibits the use of appraisal data after June 30; that data will be considered for the following reappraisal.
- An assessment percentage will be applied to the actual value of your property before property taxes are calculated.
- The assessment percentage for residences is 7.96%. Generally, all other property, including vacant land, is assessed at 29%. 39-1-104(1) and (1.5), C.R.S. and Section 3 of Article X of the Colorado Constitution.
- A change in the projected residential assessment percentage is NOT grounds for objection or abatement of taxes. 39-5-121(1), C.R.S.

**If you disagree with the “current year actual value” or the classification determined for your property, you may file a protest by mail, fax or in person with the County Assessor.**

## REAL PROPERTY PROTEST PROCEDURES

### Land and Improvements

“Improvements” means all structures, buildings, fixtures, fences, and water rights erected upon or affixed to land, whether or not title to such land has been acquired. 39-1-102(7). C.R.S.

If you object to the valuation or classification of the property, please complete the protest form and return it to the Assessor at the address on the front of this form. **To preserve your right to protest, your protest must be postmarked, faxed or delivered in person on or before June 1. 39-5-122, C.R.S.**

**Your right to appeal the value or classification of the property expires on June 1**

## ASSESSOR’S DETERMINATION

The Assessor must make a decision on your protest and mail a Notice of Determination to you by the last regular working day in June.

## APPEALING THE ASSESSOR’S DECISION

If you are not satisfied with the Assessor’s determination, or if you do not receive a Notice of Determination from the Assessor, you must file a written appeal with the County Board of Equalization **on or before July 15**.

TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU HAVE FILED A TIMELY PROTEST; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

***If the Senior Citizen or Disabled Veteran property tax exemption has been applied to your property, it is not reflected in the current year actual value shown on the Notice of Valuation***