

## PUBLIC NOTICE

Pursuant to § 39-5-122(1), C.R.S., public notice shall be given that the assessor will sit to hear all objections and protests concerning the classification and valuation of taxable real and personal property as determined by the assessor for the current year. The notice must be published in at least one issue of a newspaper published in the county. Or, if there is no newspaper, the notice must be posted in the offices of the assessor, the treasurer, the county clerk and recorder, and in at least two other public places in the county seat. Also, the notice must be sent to radio stations, television stations, and newspapers of general circulation in the county. Retaining proof of payment for publication is recommended.

<b>Subject Title</b>	<b>Release</b>
Real and Personal Property Protest Deadlines	Required on or before May 1

## MEDIA RELEASES

The following media releases and suggested release dates are listed below. The releases may be amended and/or personalized to meet your needs.

<b>Subject Title</b>	<b>Suggested Release</b>
Senior Citizen and Disabled Veteran Property Tax Exemptions	January 1 through July 1
Personal Property Declaration Schedule	January, after declarations are mailed
Personal Property Declaration Filing Reminder	March 15 through April 15
Real Property Taxpayer Remedies	April 1 through May 15
Personal Property Taxpayer Remedies	May 15 through May 31

**REAL PROPERTY AND PERSONAL PROPERTY PROTEST DEADLINES  
(Public Notice)**

NAME AND ADDRESS OF CONTACT:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

**RELEASE: Required on or before May 1**

**PUBLIC NOTICE**

Colorado law requires the county assessor to hear objections to real property classifications and valuations beginning May 3, 2021. Objections to the valuation or classification of real property must be postmarked, delivered, or presented in person to the county assessor's office no later than June 1, 2021.

Colorado law requires the county assessor to begin hearing objections to personal property valuations no later than June 15, 2021. Objections to personal property valuations must be postmarked, delivered, or presented in person to the county assessor's office no later than June 30, 2021.

For additional information, contact the county assessor's office at \_\_\_\_\_  
*(telephone number).*

**PROPERTY TAX EXEMPTION  
FOR QUALIFYING SENIOR CITIZENS AND DISABLED VETERANS  
(Media Release)**

NAME AND ADDRESS OF CONTACT:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

**SUGGESTED RELEASE: January 1 through July 1**

The Colorado Constitution establishes a property tax exemption for senior citizens and disabled veterans. For those who qualify, 50 percent of the first \$200,000 in actual value of the primary residence is exempted from property tax. The State of Colorado pays the property taxes on the exempted value. Qualifying seniors are urged to submit applications if they have not yet done so.

**SENIOR CITIZEN EXEMPTION:**

**Basic Qualifications** - Generally, each of the following statements must be true to qualify for the senior citizen exemption. The qualifying senior:

- ◆ Must be at least 65 years old on January 1 of the year the application is filed; and
- ◆ Must be the current owner of record, and listed as the owner of record for at least 10 consecutive years prior to January 1; and
- ◆ Must occupy the property as his/her primary residence, and must have done so for at least 10 consecutive years prior to January 1.
- ◆ Surviving spouses of previously qualified senior citizens may be able to continue receiving the exemption with a long form application.

**Exceptions to Basic Qualifications** - The applicant may still qualify if one or more of the following statements are true:

- ◆ Ownership is in the spouse's name, and the spouse also occupies the property;
- ◆ Ownership has been transferred to or purchased by a trust, corporate partnership or other legal entity solely for estate planning purposes;
- ◆ The qualifying senior or his/her spouse was or is confined to a health care facility;
- ◆ The applicant was forced to move when the prior residence was condemned in an eminent domain proceeding;
- ◆ The applicant is the surviving spouse of a senior who met the requirements on January 1, 2002, or on any January 1 thereafter.
- ◆ The qualifying senior citizen's prior residence was destroyed or otherwise rendered uninhabitable by a natural disaster.

**How to Apply** - To apply, you must complete the appropriate application form and return it to the assessor by July 15. The assessor must accept late applications until August 16. The "Short Form" application may be used by qualifying senior citizens who meet each of the basic qualifications. The "Long Form" application must be used by applicants who satisfy one or more of the exceptions to the basic qualifications. If you would like to receive an application form or a brochure that explains the senior citizen exemption in greater detail, or if you have any questions regarding the exemption, please call the assessor's office at \_\_\_\_\_  
(telephone number).

## **DISABLED VETERAN EXEMPTION:**

**Basic Qualifications** – Generally, each of the following statements must be true to qualify:

- ♦ The applicant must be a veteran who sustained a service-connected disability while serving on active duty in the Armed Forces of the United States. This includes members of the National Guard and Reserves who sustained injuries while serving on active duty;
- ♦ The applicant must have been honorably-discharged;
- ♦ The federal Department of Veterans Affairs has rated the applicant's service-connected disability as a one hundred percent permanent disability through disability retirement benefits pursuant to a law or regulation administered by the department, the U.S. Department of Homeland Security, or the Department of the Army, Navy, or Air Force.
- ♦ The applicant must be the owner of record and must have been the owner of record since January 1 of the current year; and
- ♦ The applicant must have occupied the property as his/her primary residence since January 1 of the current year.
- ♦ In many cases, an eligible surviving spouse of a previously qualified disabled veteran may continue to receive the exemption by submitting a disabled veteran surviving spouse form to the assessor's office.

**Exceptions to Basic Qualifications** – The applicant may still qualify if one or more of the following statements are true:

- ♦ Ownership is in the spouse's name, and the spouse also occupies the property;
- ♦ Ownership has been transferred to or purchased by a trust, corporate partnership or other legal entity solely for estate planning purposes;
- ♦ The qualifying disabled veteran or his/her spouse was or is confined to a health care facility.
- ♦ The applicant was forced to move when the prior residence was condemned in an eminent domain proceeding.
- ♦ The applicant is the surviving spouse of a previously qualified veteran who met the requirements through the Colorado Division of Veterans Affairs.

**How to Apply** - To apply, you must file a completed application with the Colorado Division of Veterans Affairs by July 1. The Division of Veterans Affairs may accept late applications until August 2 if the applicant can show good cause for missing the July 1 deadline. The surviving spouse of a prequalified veteran must apply directly to the assessor's office no later than July 1. If you would like to receive an application form or a brochure that explains the disabled veteran exemption in greater detail, or if you have any questions regarding the exemption, please call the assessor's office at \_\_\_\_\_ (*telephone number*).

**PERSONAL PROPERTY DECLARATION SCHEDULE**  
**(Media Release)**

NAME AND ADDRESS OF CONTACT:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

**SUGGESTED RELEASE: January, after the declaration schedules are mailed**

All persons owning, possessing, or controlling taxable personal property with a total actual value greater than \$7,900 (per owner, per county) on January 1, 2021, are required to report the personal property to the assessor by April 15, 2021. Personal Property Declaration Schedules have been mailed to every person, business, or company known to own, possess, or control taxable personal property in the county. Non-receipt of a declaration schedule DOES NOT excuse taxpayers from declaring taxable personal property to the assessor. If you have not received a declaration schedule and own personal property with a value greater than \$7,900, contact the assessor at \_\_\_\_\_ *(telephone number)*.

All personal property with a total actual value in excess of \$7,700 (per owner, per county) is taxable unless specifically exempt by law.

Taxable personal property includes:

- ◆ All residential household furnishings used to produce income
- ◆ Equipment, furniture, and machinery used by commercial, industrial, and natural resource operations
- ◆ Property used in an agribusiness that does not qualify as agricultural pursuant to § 39-1-102(1.6)(a), C.R.S.
- ◆ Expensed assets with a life greater than one year
- ◆ Fully depreciated assets still in use
- ◆ Personal property in storage that is subject to IRS depreciation
- ◆ Leasehold improvements

Equipment that is licensed as a motor vehicle (SMM plate or Z-Tab) is not reported on the Personal Property Declaration Schedule.

Completed declaration schedules are due April 15, 2021. You may extend the deadline if, prior to April 15, the assessor receives your written request for an extension along with \$20 for a 10-day extension, or \$40 for a 20-day extension. If you do not meet the April 15 deadline and do not request an extension, a penalty in the amount of \$50 or 15% of the taxes due (whichever is less) will be applied to your account.

If you fail to file a declaration schedule, the assessor will establish a taxable value based on the "best information available" and add a penalty of up to 25% of assessed value for any omitted property that is subsequently discovered.

**PERSONAL PROPERTY DECLARATION FILING REMINDER**  
**(Media Release)**

NAME AND ADDRESS OF CONTACT:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

**SUGGESTED RELEASE: March 16 through April 15**

The \_\_\_\_\_ County Assessor reminds all persons owning, possessing, or controlling taxable personal property (furnishings, equipment and other movable personal property) that the deadline for filing a Personal Property Declaration Schedule is April 15. All persons who own, possess, or control taxable personal property with a total actual value greater than \$7,900 per owner, per county, are required to report the personal property to the county assessor. Failure to declare your personal property each year by the deadline will result in the assessor valuing your property using the "best information available" and attaching a penalty to your tax bill. If you did not receive a declaration schedule, please contact the county assessor at \_\_\_\_\_ *(telephone number)*.

All personal property with a total actual value in excess of \$7,900 (per owner, per county) is taxable unless specifically exempt by law.

Taxable personal property includes:

- ♦ All residential household furnishings used to produce income
- ♦ Equipment, furniture, and machinery used by commercial, industrial, and natural resource operations
- ♦ Property used in an agribusiness that does not qualify as agricultural pursuant to § 39-1-102(1.6)(a), C.R.S.
- ♦ Expensed assets with a life greater than one year
- ♦ Fully depreciated assets still in use
- ♦ Personal property in storage that is subject to IRS depreciation
- ♦ Leasehold improvements

Equipment that is licensed as a motor vehicle (SMM plate or Z-Tab) is not reported on the Personal Property Declaration Schedule.

If you have questions about the Personal Property Declaration Schedule, please contact the assessor's office at \_\_\_\_\_ *(telephone number)*.

**REAL PROPERTY TAXPAYER REMEDIES  
(Media Release)**

*Assessors, please note: If you are using the standard protest and appeal procedures, please delete dates for the alternate protest and appeal procedures before submitting this document for publication.*

*If your county has elected to use the alternate protest and appeal procedures, please replace the standard dates below with the alternate dates shown in parentheses.*

*If your county is using an extended base period, please adjust the January 1, 2021 through June 30, 2021 dates accordingly.*

NAME AND ADDRESS OF CONTACT:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_ TELEPHONE NUMBER: \_\_\_\_\_

**SUGGESTED RELEASE: April 1 through May 15**

For tax years 2021 and 2022, the county assessor is required by law to appraise all real property at a June 30, 2020 level of value. Notices of Valuation reflecting the 2021 values will be sent to owners of real property by May 3. The information used by the assessor to value your property is available for your review.

From May 3 through June 1, owners of real property may protest the value or the classification established by the assessor. This protest period provides an opportunity for taxpayers to inform the assessor of errors in classification, property description, or other discrepancies that may result in a reduction in value or a change in classification.

Protests to the assessor must be postmarked or presented in person on or before June 1. The assessor must make a decision concerning your protest and mail you a written Notice of Determination on or before the last working day in June (*August 16 – for alternate protest and appeal procedures* **ADDITIONAL INFORMATION IN ALTERNATE PROTEST COUTITES: For protests of values on rent producing commercial real property, taxpayers must submit, two full years of rental income data, two full years of tenant reimbursement data, two years of itemized expenses and two full years of rent roll data on or before July 15. For further information, please contact your county assessor's office.**) If you are satisfied with the assessor's determination, the tax bill you receive next January will be based on the value and classification reflected on the Notice of Determination.

If you disagree with the assessor's decision, you may file an appeal with the county board of equalization. An appeal to the county board of equalization must be postmarked or hand-delivered no later than July 15 (*September 15 – for alternate protest and appeal procedures*). The county board will notify you by mail of the hearing date, time, and place where you may present evidence to substantiate your case. Evidence includes documentation such as the sale prices of properties similar to yours that sold between January 1, 2019 and June 30, 2020 (*Adjust dates accordingly*). The county board will conclude hearings and render decisions by the close of business on August 5 (*November 1 – for alternate protest and appeal procedures*). The county board must mail you a decision within five business days of the date of its decision. If you are satisfied with the county board's decision, the tax bill you receive next January will be based on the valuation and classification reflected in the county board's decision.

If you disagree with the action of the county board, you may file an appeal with the State Board of Assessment Appeals or the district court, or you may request a binding arbitration hearing. Your appeal must be made within 30 days of the date of the county board's mailed decision.

For additional information regarding the protest and appeal process, contact your county assessor at \_\_\_\_\_  
(telephone number).

**PERSONAL PROPERTY TAXPAYER REMEDIES**

**(Media Release)**

***Assessors, please note: If you are using the standard protest and appeal procedures, please delete the dates for the alternate protest and appeal procedures before submitting this document for publication.***

***If your county has elected to use the alternate protest and appeal procedures, please replace the standard dates below with the alternate dates shown in parentheses.***

NAME AND ADDRESS OF CONTACT:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

**SUGGESTED RELEASE: May 15 through May 29**

From June 15 to July 1, 2021, owners of taxable personal property (e.g., business furnishings, equipment, etc.) may challenge the county assessor's valuation of their property. The value determined by the assessor is based on information submitted on your Personal Property Declaration Schedule. If you failed to file a declaration schedule, the value was determined using the "best information available."

Taxpayers who disagree with their personal property valuations may object by mail or in person on or before July 1. Once an objection has been filed, the assessor will review your account and mail you a Notice of Determination by July 12 (***August 16 – for alternate protest and appeal procedures***). A taxpayer's exclusive remedy for a "best information available" (BIA) valuation is the protest procedure described herein.

If you disagree with the assessor's decision, you may file an appeal with the county board of equalization. The appeal to the county board of equalization must be postmarked or hand-delivered by July 20 (***September 15 – for alternate protest and appeal procedures***). The county board will notify you by mail of the hearing date, time, and place where you may present evidence in support of your case. The county board will conclude hearings and render decisions by the close of business on August 5 (***November 1 – for alternate protest and appeal procedures***). The county board must mail you a decision within five business days of the date of its decision. If the county board adjusts the value of your property, the tax bill you receive next January will be based on the adjusted value.

If you disagree with the county board's decision, you may file an appeal with the State Board of Assessment Appeals or the district court, or you may request a binding arbitration hearing within 30 days of the county board's mailed decision.

For additional information regarding the protest and appeal process, contact your county assessor at \_\_\_\_\_ (***telephone number***).