

VALUATION INFORMATION

Your property was valued as it existed on January 1 of the current year. The value of residential property is based on the market approach to value. Generally, the value of all other property is based on consideration of the market, cost, and income approaches to value. The appraisal data used to establish value is from the 18-month period ending June 30, 2014, § 39-1-104(10.2)(a), C.R.S. If insufficient data existed during the 18-month data gathering period, data from each preceding six-month period (up to a period of five years preceding June 30, 2014) may be utilized, § 39-1-104(10.2)(d), C.R.S.

“Improvements” are defined as all structures, buildings, fixtures, fences, and water rights erected upon or affixed to land, whether or not title to such land has been acquired.

Most property in Colorado is revalued every odd-numbered year § 39-1-104(10.2)(a), C.R.S.

REAL PROPERTY PROTEST PROCEDURES

Hearings will be held through June 1.

To assist you in the protest process, you may elect to complete and submit the Protest Form shown below.

BY MAIL: If you wish to protest in writing, please include your estimate of property value as of June 30, 2014, and any additional documentation that you believe supports a change in the classification and/or valuation of your property. **Written protests must be postmarked no later than June 1**, § 39-5-122(2), C.R.S. You may be required to prove that you mailed your protest on or before the June 1 deadline; therefore, we recommend that you retain proof of mailing.

IN PERSON: If you wish to protest in person, present to the Assessor’s office your estimate of property value as of June 30, 2014, and a copy of any documentation that you believe supports a change in the classification and/or valuation of your property. **You must appear in the office of the County Assessor no later than June 1**, § 39-5-122(2), C.R.S.

To preserve your appeal rights, your protest must be either postmarked or received by the Assessor no later than June 1 – after such date, your right to protest is lost.

The Assessor must mail you a Notice of Determination **on or before the last working day in June**. If you disagree with the Assessor’s determination, or if you do not receive a Notice of Determination, you must submit a written appeal to the County Board of Equalization **on or before July 15** if you wish to continue your appeal, § 39-8-106(1)(a) and (3), C.R.S.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

REAL PROPERTY PROTEST FORM

YOU MAY USE THIS FORM TO BEGIN THE PROTEST PROCESS. PLEASE COMPLETE THE FORM AND SEND IT TO THE ASSESSOR.

What is your estimate of the property’s value as of June 30, 2014? \$ _____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, photos, rent roll, appraisal, etc.)

AGENT AUTHORIZATION

I, the undersigned owner the property identified on the Notice of Valuation, authorize the agent named below to act on my behalf in the property tax protest for the year shown on the front of this form.

Agent’s Name (Please Print) _____	Signature of Property Owner _____
Agent’s Street Address _____	Date _____
Agent’s City, State, Zip Code _____	Agent’s Telephone Number _____

ATTESTATION

I, the undersigned owner or agent* of the property identified on the Notice of Valuation, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature _____	Telephone Number _____	Date _____
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* Attach letter of authorization signed by the property owner.

**BEFORE SUBMITTING A PROTEST, MAKE A COPY OF BOTH SIDES OF THIS FORM FOR YOUR RECORDS.
PROTEST HEARINGS WILL BE HELD: Adams County Government Center
4430 South Adams County Parkway
Brighton, CO 80601
CALL FOR INFORMATION 720-523-6038**

NOTICE OF PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS AND DISABLED VETERANS

A property tax exemption is available to senior citizens and the surviving spouses of senior citizens. The exemption is also available to disabled veterans and the surviving spouses of disabled veterans who previously applied for and were granted the disabled veteran exemption. For those who qualify, 50 percent of the first \$200,000 in actual value of their primary residence is exempted. The state pays the exempted portion of the property tax. Once approved, the exemption remains in effect for future years, and the applicant need not reapply. NOTE: The General Assembly may eliminate funding for the Senior Citizen Exemption or Disabled Veteran Exemption in any year in which the budget does not allow for the reimbursement.

Application requirements are as follows:

SENIOR CITIZEN EXEMPTION
The exemption is available to applicants who: a) are at least 65 years of age as of January 1 of the year of application, b) owned their home for at least 10 consecutive years as of January 1, and c) occupied it as their primary residence for at least 10 consecutive years as of January 1. Limited exceptions to the ownership and occupancy requirements are detailed in the qualifications section of the application. The senior citizen exemption is also available to surviving spouses of senior citizens who met the requirements on any January 1 after 2001. The application deadline **for 2015 is July 15**. The application form is available from and must be submitted to the county Assessor at the following address:
County Name: **Adams County Assessor** Address: **4430 South Adams County Parkway / Brighton, CO 80601**
Telephone number: **720-523-6038** e-mail address: **assessor@adcogov.org**

DISABLED VETERAN EXEMPTION
The exemption is available to applicants who: a) sustained a service-connected disability while serving on active duty in the Armed Forces of the United States, b) were honorably discharged, and c) were rated by the United States Department of Veterans Affairs as one hundred percent “permanent and total” disabled. Disabilities rated at less than one hundred percent and VA unemployability awards do not meet the eligibility requirement. The applicant must have owned and occupied the home as his or her primary residence since January 1 of the year of application; however, limited exceptions to the ownership and occupancy requirements are detailed in the eligibility requirements section of the application. The application deadline is **for 2015 is July 1**. Applications are available from the Division of Veterans Affairs at the address and telephone number shown below and from the website of the Colorado Division of Property Taxation at www.dola.colorado.gov/dpt. Completed applications must be submitted to the Colorado Division of Veterans Affairs at the following address:
Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs, 1355 S. Colorado Blvd., Bldg C, Suite 113, Denver, CO 80222
Telephone: 303-284-6077, Fax: 303-284-3163, www.colorado.gov/vets

DISABLED VETERAN SURVIVING SPOUSE EXEMPTION
The exemption is available to surviving spouses of disabled veterans who had the disabled veteran exemption and who passed away prior to January 1 of the current year. The property must be owner occupied and used as the primary residence of an owner-occupier who is the surviving spouse of a qualifying disabled veteran. The application deadline **for 2015 is July 1**. The application is available from the Division of Veterans Affairs or the county assessor of the county in which the property is located, and must be returned to the county assessor.