## ASSESSOR APPEALS CALENDAR

DATE	ТАЅК	COLORADO REVISED STATUTE
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.)	<pre>§20, art. X, COLO. CONST. § 39-5-121(1), (1.7) § 39.7.102.5 § 39-6-111.5</pre>
Beginning on <u>first</u> <u>working day after</u> NOVs are mailed	Assessor sits to hear objections concerning real property valuations.	§ 39-5-122(1)
JUNE		
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)
By <u>June 1</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 furnishe To owners and each county in which the rig was located in the preceding year.	<pre>§ 20, art X, COLO. CONST. § 39-5-121(1.5), (1.7) ed § 39-5-113.3(2) § 39-6-111.5 § 39.7.102.5</pre>
Beginning on June 15	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 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 <u>last</u> <u>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 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 September 1.)	§ 39-8-104
By <u>July 5</u>	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.	§ <b>39-5-122(2)</b>
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 a alternate protest and appeal procedure, the deadline is September 15.)	§ 39-8-106(1)(a)

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)
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</u> <u>days of rendering</u> <u>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)
On or before last <u>working day in</u> <u>August</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> 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 <u>November 1</u> <u>of that year</u> CBOE concludes hearings and renders decisions on real property appeals. (For counties that elect to use the alternate protest and appeal procedure.)