



Frequently Asked Questions about the Board of Equalization

What does the Board of Equalization (BOE) do?

When there is a question or dispute that is not resolved with an Assessor level appeal. A property owner may choose to appeal to the BOE concerning their property value for the current year. The BOE appeal process is only available to a property owner who appealed to the Assessor's office and received a Notice of Determination. The BOE holds a hearing with an appointed hearing officer to determine the property value.

What is the deadline for filing a petition?

- (1) Online petitions must be submitted by 11:59 p.m. on September 15th.
- (2) Mailed petitions must be clearly postmarked no later than September 15th.
- (3) Hand delivered petitions must be received at the front desk located at 1325 Peal Street, 1st Floor in Boulder before 4:30 p.m. on September 15th.

If the 15th falls on a weekend or on a holiday, the deadline falls to the first business day after September 15th.

May I fax or email my petition?

No. We are not set up to verify receipt of faxed or emailed petitions in writing prior to the deadline for filing. Please file your petition online, in person or send it via U.S Mail, Certified Mail.

HEARINGS

What happens at the hearing?

The hearing officer will administer an Oath. The Assessor's representative will present their case, and the property owner, or their agent, will present their case. The hearing officer may ask questions. Rebuttal may be given, or questions asked by each party, *as time allows*. The hearing officer ensures each party has equal time to present information to substantiate their requested value.

How long is a hearing?

Hearings are scheduled for approximately 15 minutes. Please use the time to present the pertinent information supporting your requested value.

Do I have a choice of date or time?

Online Petitions: You *may* have the option to schedule your hearing when you submit your petition online. Please petition early because hearing time slots fill-up quickly. If you are unable to schedule because slots are FULL the Appeals Coordinator will schedule your hearing.

Mailed and Dropped-off Petitions: Your hearing will be scheduled by the Appeals Coordinator.

State statute allows only a short window of time in which all BOE hearings must be held and the *entire* BOE process must be completed. **Once your hearing is scheduled, it cannot be rescheduled, changed, or postponed.** Hearings are held during August, September and October. We schedule during our normal business hours, Monday through Friday, 8:00 a.m. to 4:30 p.m.

How do I know when my hearing is scheduled?

If you have filed a timely petition, you will receive a Notice of Hearing via U.S. Mail, and email if



you provided an email address, advising you of the date, time and how to connect into your hearing via Microsoft Teams video OR phone.

What if I cannot attend my hearing at the scheduled time?

The hearing will be held in your absence if you are unable to attend. Any evidence that you submit at least three (3) days prior to your scheduled hearing will be provided to the hearing officer for review and consideration. **IF YOU CANNOT ATTEND YOUR HEARING, IT CANNOT BE RESCHEDULED.**

Where will my hearing be held?

BOE hearings will take place remotely via Microsoft Teams video or telephone. Petitioners will be provided with connection information in their Notice of Hearing.

Are the hearings held in a courtroom?

No. Hearings are held virtually. The setting is informal, with a hearing officer and all parties present (Petitioner/Assessor Representative/and witnesses).

What is the code of conduct for the Board of Equalization hearings?

- Time limits will be adhered to
- There will be no interruptions
- Voices will be moderate
- Parties will remain calm

If an individual becomes disruptive, the hearing will end immediately.

What is the oath that will be administered at the hearing?

At the beginning of each hearing this oath will be administered by the Hearing Officer: “Do you swear or affirm under penalty of law that the testimony you are about to give will be the truth, the whole truth, and nothing but the truth?”

Why are there no hearings held on evenings or weekends?

In order to schedule evenings and/or weekends, we would have to arrange for hearing officers, Assessor representatives, and facilitators to be available. This would require a great deal of additional taxpayer funds and would require that many people give up their time with their families.

Will it cost me anything to have a hearing?

No. There is no out-of-pocket cost to have a hearing. Hearing costs are paid by Boulder County as part of their annual budget. However, any costs you choose to incur in the process of obtaining evidence, hiring representation or an appraiser will be your responsibility.

If the County Commissioners sit as the Board of Equalization, why are they not present at the hearings?

Statutory time limits of the appeal period do not permit the Commissioners to attend hearings. They appoint highly qualified Hearing Officers to preside at the hearings and to make recommendations to the Board.

What are the qualifications of the Hearing Officers?

The hearing officers have many years of experience as appraisers, Realtors, and/or attorneys specializing in real estate law. They preside over hearings for the classes of property in which they



have the most experience.

Who can represent me if I am unable to come to the hearing?

Anyone you choose. Your representative will need a letter of authorization, signed by you, specifying the representative's name, mailing address, telephone number, account number and address of your property, and the tax year for which they may represent you. Please see our website for a form you can complete and email to boe@bouldercounty.gov. An attorney licensed to practice in the State of Colorado, does not need a letter of authorization.

Do I need an attorney?

You are not required to have an attorney. The Assessor's office will not have an attorney present at the hearing.

Will I automatically lose if I'm not there, and I don't have a representative?

No. Any evidence you submit to the BOE will be given full consideration by the hearing officer. However, it may be advantageous for you to attend, or to have a representative attend, to further explain your case or to answer any questions the hearing officer may have.

May I bring a witness?

You may bring as many witnesses as you wish, so long as total testimony does not exceed the time allowed for your case presentation.

May I request more time to present my case at the hearing?

The time allotted for the hearing cannot be changed or extended.

Additional time may be scheduled for a hearing when the person presenting has a disability that requires additional time. However, these situations are rare, and must be for reasonable cause. We must treat all our property owners fairly and equitably. The decision for an extended hearing will be made by the Appeals Coordinator, after consulting with the parties, prior to scheduling.

What kind of evidence do I need to present?

You should explain why you believe the assessor's value is incorrect. It is important that you provide pertinent information supporting your estimate of value. The sales used to develop the current year actual value are listed on the assessor's website. By comparing your property to other similar properties that sold, you can determine whether your property has been valued fairly.

Visit the Assessor's website at <https://bouldercounty.gov/property-and-land/assessor/appeals/#appeal-process> or call (303) 441-3530 for further guidance.

Why does the Assessor's representative sometimes bring different evidence than the evidence that was noted on the Notice of Determination?

While reviewing your case for the BOE hearing, the Assessor's representative sometimes comes across evidence they consider to be more representative of your property. You may also submit evidence that is different from, or in addition to, the evidence you submitted for your original protest to the Assessor. The BOE does not receive information you provided for your Assessor level appeal.



Can evidence be brought on the day of the hearing?

No, evidence needs to be received at least three (3) days prior to your scheduled hearing to ensure that the documentation is included in your file for your hearing.

Are hearings recorded?

No, because it is unnecessary to do so. If you decide to appeal the decision of the Board of Equalization, the hearing will be what is called a “de novo” hearing. That means you start all over again, and you may present new evidence. You will not be appealing anything that was said or done at the Assessor level.

Will I receive a decision at the hearing?

No. Hearing officers do not make decisions. They make written recommendations to the Board of Equalization. You will not be told the hearing officer's recommendation at the hearing.

May I speak to an Assessor's representative about my property value or appeal prior to the hearing?

Please direct that question to the Assessor's office: (303) 441-3530. The Board of Equalization is not affiliated with the Assessor's office.

DECISIONS AND APPEALS

When will I receive a decision?

After all hearings are completed, the Board of Equalization holds a public meeting to consider all the recommendations and to render their decisions. The meeting occurs on or before November 1st. All decisions are sent, via U.S. Mail five (5) business days following that meeting.

May I appeal the decision of the Board of Equalization?

Yes. You will have the option to select from three different avenues of appeal, so long as you file the appeal within thirty (30) days of the mailing of your decision letter. The mailing date will be printed at the top of your decision letter. A sheet entitled “Appeal Rights” will be enclosed with your letter, listing the three options and how to access them. You may (1) appeal to the Board of Assessment Appeals, (2) appeal to District Court, or (3) submit to Binding Arbitration.

WAIVING YOUR HEARING OR WITHDRAWING YOUR PETITION

May I skip the Board of Equalization hearing and appeal directly to the Board of Assessment Appeals?

To appeal to the Board of Assessment Appeals, you will need a decision letter from the Board of Equalization. You must complete a Waiver form to waive your right to a Board of Equalization hearing. When decision letters are mailed, your letter will indicate denial of your appeal by the Board of Equalization and your further appeal options will be outlined. Please waive as soon as possible.

A waiver form can be found under the BOE Forms section of the BOE web-site (www.boco.org/BOE).

What if I decide to withdraw my appeal?

If you choose to withdraw your petition, you must do so in writing. The signed form must be emailed to boe@bouldercounty.gov. If a hearing has been scheduled, it will be canceled upon



receipt of your withdrawal. YOU WILL HAVE NO FURTHER RIGHT TO APPEAL THE ASSESSOR'S DETERMINATION OF YOUR PROPERTY VALUE.

A withdrawal form can be found under the BOE Forms section of the BOE web-site (www.boco.org/BOE).

MISCELLANEOUS

I lost my Notice of Determination. How do I file a petition?

Please contact the Assessor's office, (303) 441-3530, to obtain a complete copy of your Notice of Determination.