

2024 REAL PROPERTY APPEAL FORM

CYNTHIA BRADDOCK

Boulder County Assessor

Mailing Address

P. O. Box 471

Boulder, CO 80306-0471

www.bouldercountyassessor.gov



Office Location

1325 Pearl Street, 2nd Floor

Boulder, CO 80302

Phone: 303-441-3530

Email: assessor@bouldercounty.gov

Appeals will be accepted by Mail (postmarked): May 1 - June 10
On Line Appeals, Emailed: May 1 - June 10 (by 11:59 pm)

REAL PROPERTY APPEAL

If you disagree with the "current actual value" or the classification determined for your property, you may file an appeal by mail or in person with the County Assessor. Completing the Property Questionnaire below will help you determine an estimate of value for your property, which can be compared to the value determined by the Assessor. Colorado law requires application of the market approach to value for residential properties.

Account Number _____

Property Address _____

Owner's Name _____

Owner's Mailing Address _____

City State Zip _____

Phone: _____ E-Mail Address: _____

To file an on-line appeal go to
boco.org/AssessorAppeals

DOCUMENTATION – Reason for requesting a review:

PROPERTY QUESTIONNAIRE

(ATTACH ADDITIONAL DOCUMENTS AS NECESSARY)

MARKET APPROACH: This approach to value uses sample sales from the 24-month period ending June 30, 2022, to determine the actual value of your property. The following items, if known, will help you estimate the market value of your residential property. Have similar properties in your immediate neighborhood sold? ___ YES ___ NO If YES, please list up to 3 sold properties below.

DATE SOLD	PROPERTY ADDRESS	SELLING PRICE
_____	_____	_____
_____	_____	_____
_____	_____	_____

Based on these sales, and accounting for differences between sold properties and your property, please state what you believe your property would have sold for as of June 30, 2022. Attach documentation to support your estimated value as necessary.

\$ _____

VERIFICATION: I, the undersigned owner or agent of this property, state that the information and facts contained herein and, on any attachment, constitute true and complete statements concerning the described property.

Owner's Signature: _____ Phone: _____ Date: _____

AGENT ASSIGNMENT: I authorize the below named agent to act on my behalf regarding the property tax valuation of the property described herein for tax year 2024.

Agent's Name (please print) _____ Phone Number _____ E-Mail _____

Agent's Signature _____ Date: _____

Please mail all correspondence regarding this appeal to the above-named agent at the following address:

PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS AND DISABLED VETERANS

SENIOR 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 years as of January 1, and c) occupied it as their primary residence for at least 10 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 is **July 15**.

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. VA unemployability awards do not meet the requirement for determining an applicant's eligibility. 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. Applications must be submitted to your County Assessor's Office by **July 1**. The disabled veteran exemption is also available to surviving spouses of a disabled veteran previously qualified for the exemption and Gold Star spouses.

VALUATION INFORMATION

- The appraisal date used to establish real property value was from the 24-month period ending June 30, 2022. If data is insufficient during this time period, Assessors may use data from the 5-year period ending June 30, 2022. Data should be gathered in six-month intervals going back from June 30, 2022 until sufficient data is gathered.
- Your property was valued as it existed on January 1 of 2023. The "current actual value" represents the actual value of your property as of the appraisal date, June 30, 2022. The tax notice you receive next January will be based on this value.

An assessment percentage will be applied to the actual value of your property before property taxes are calculated. The current assessment percentage for residences is 6.7%, 39-1-104.2(3) and 39-1-104(1), C.R.S. For more information on assessment percentages, please see: www.bouldercountyassessor.gov
Change in the projected residential assessment percentage is NOT grounds for appeal or abatement of taxes, 39-5-121(1), C.R.S.

REAL PROPERTY APPEAL PROCEDURES

APPEALS BY MAIL, EMAIL: If you choose to appeal, please complete this appeal form. Include an estimated value of your property as of June 30, 2022, along with any supporting documentation. **To preserve your right to appeal, your appeal must be postmarked, filed on-line, emailed on or before June 10, 2024.**

APPEALS ON-LINE: You may appeal your property valuation on-line. Please visit our website at boco.org/AssessorAppeals for information and instructions for on-line appeals.

AFTER JUNE 10, YOU WILL NOT BE ABLE TO FILE AN APPEAL

ASSESSOR'S DETERMINATION: The Assessor must make a decision on your appeal and mail a Notice of Determination to you by August 15, 2024.

APPEALING THE ASSESSOR'S DECISION: If you disagree 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 September 15th**.

**For more information, contact the Boulder County Assessor's Office at
303-441-3530, or go to boco.org/AssessorAppeals**

DEFINITIONS

AREAS

Area: The number of square feet in any area is derived by obtaining the outside building measurements (to the nearest foot), then multiplying the length times the width.

Main Living Area: Any living area which is the first floor or the first floor above the foundation, basement, semi-basement, or walkout basement.

Above Living Area: A second or third floor.

Total Above-Grade Living Area: The sum of the Main Living Area and Above Living Area.

Basement: Area fully or partially below ground level.

Basement Finished: Any basement area that has ANY THREE of the following: ceiling tile, interior doors, stud walls, drywall, paneling, finished lighting fixtures, bathroom, resilient flooring, carpet, individual room wiring.

BATHS

Full Bath: A bathroom with a sink, a stool, and a tub (with or without shower enclosure).

Three-Quarter Bath: A bathroom with a sink, a stool and a shower stall (not a tub).

RESIDENCE DESIGNS

One-Story: A single story residence (ranch, bungalow).

2-3 Story: A two- or three-story residence.

Bi/Tri-Level: A two or three level residence with lowest level partially below ground (raised ranch, split-level).

Multi-Level: A house having three (3) or more levels above the basement level.

OTHER ITEMS

Improvements: Buildings or other relatively permanent structures or developments located on, or attached to, land.

Partial Value: Partial building valuation is on a building that was not complete as of January 1. Partial Land Valuation is on land or lots that are in transition to a full value in a new subdivision, or due to a change in use.

Time-Adjusted Sales: As required by statute, the actual value of all property must be adjusted to the final day of the data gathering period (June 30, 2022). This fixed date is termed the appraisal date, and relates to all taxable real property, not otherwise excluded or accepted. All appraisal data, including comparable sales used in the market approach to appraisal, must be adjusted to this appraisal date. The act of adjusting sales data to the appraisal date is termed "time-trending" or "time-adjustment," 39-1-104(10.2), (d), C.R.S.