



Board of Equalization (BOE) Abatement Procedure Guidelines

The BOE is not affiliated with the Assessor's Office.

Submit the signed abatement petitions to the Boulder County Assessor's Office, assessor@bouldercounty.gov. The Assessor's Office will review submitted abatement petitions. A Letter of Agency signed by the property owner is required if the property owner does not represent themselves.

If the abatement petition requires a hearing, the petitioner will be emailed a Notice of Hearing from the BOE which will include the date, time, and how to connect to the hearing. **A clearly written valid email address is needed as all BOE communication is done by email.** The Appeals Coordinator will schedule all hearings. Abatements that include multiple tax years may be heard in one hearing.

BOE hearings may not be rescheduled or postponed. Do not call or email to ask that your hearing be rescheduled if you are unable to attend or you have missed your hearing. Hearings will be held as scheduled.

All hearings are virtual through Microsoft Teams video or phone call.

If you cannot attend your scheduled hearing, the hearing officer will review your petition and any evidence you submitted, or you may designate someone to represent you by submitting a Letter of Agency form to boe@bouldercounty.gov. See [BOE Forms](#).

You may submit evidence to support your abatement petition to boe@bouldercounty.gov.

- Evidence must be submitted at least three (3) business days prior to your scheduled hearing to boe@bouldercounty.gov.
- Emails are not forwarded to hearing officers.
- Evidence must be in PDF format only. Only PDFs will be added to your record.
- Only 5 documents may be uploaded.
- No additional evidence may be provided at the hearing. Documents may not be shared or uploaded during the hearing.
- Evidence may not be submitted after the hearing.
- Documents may not be deleted or exchanged once uploaded.
- Add your schedule number (usually starts with an R) in the subject line of the email.
- Late evidence will not be accepted.
- The BOE staff does not review evidence submitted for hearings and may not correct or copy documents for petitioners.

Abatement Hearing Procedure

- Abatement hearings are scheduled for twenty minutes. All hearings will start on. Your hearing **may not** be rescheduled.
- **Hearings may not be delayed.** Allow enough time to connect to the hearing. You will be in a virtual waiting room and let into the hearing at the scheduled time.
- Please test your speakers and the microphone before your scheduled hearing.
- If you discover your Teams video connection does not work, please disconnect from the Teams video on your computer and continue via phone only so there is no interfering echo.
- Presiding at the hearing will be an independent Hearing Officer appointed by the Board of County Commissioners (BOCC).
- The Assessor's Office will send a representative to present their case.
- The Hearing Officer will begin by swearing in all parties.
- Each party is given equal time to present their case. The Hearing Officer will manage the hearing time and conduct of the parties.
- All parties are expected to conduct themselves in a polite manner.
- After the hearing, the Hearing Officer will make a recommendation to the BOCC who will make a final decision regarding your abatement.
- You will receive the BOCC's final decision by email.
- If the abatement is approved by the commissioners and the tax amount to be abated is \$10,000 or less, the commissioners submit the petition to the county treasurer for processing.
- If the abatement is approved by the commissioners and the tax amount to be abated is more than \$10,000, the abatement must be approved by the Property Tax Administrator at the Colorado Division of Property Taxation.
- If you disagree with the Board's decision, you may appeal to the State Board of Assessment Appeals (BAA). For additional information, contact the Board of Assessment Appeals at (303) 864-7710 or at www.dola.colorado.gov/baa.

You may withdraw your abatement. If you withdraw your abatement, you no longer wish to proceed, there will be no hearing, and you have terminated all rights for further appeals. To request a withdrawal, submit a signed withdrawal form to boe@bouldercounty.gov. See [BOE Forms](#).

To skip a hearing at the Boulder County level, you may request a waiver. This waives your right to a hearing at the local county level and preserves your right to appeal to the Colorado State Board of Assessment Appeals (BAA). To request a waiver, submit your signed waiver form to boe@bouldercounty.gov prior to your hearing. See [BOE Forms](#).