

YOU HAVE THE RIGHT TO APPEAL THE ASSESSOR'S DECISION

The County Board of Equalization (CBOE) will sit to hear appeals beginning July 1 and continuing through August 5 for real and personal property (39-8-104 and 39-8-107(2) CRS).

APPEAL PROCEDURES:

If you choose to appeal the Assessor's decision, please submit this completed form to the CBOE. To preserve your right to appeal, your appeal **MUST** be postmarked, delivered, or have proof of delivery receipt (email) on or before:

REAL PROPERTY - JULY 15

Real property is LAND and BUILDINGS.

PERSONAL PROPERTY - JULY 20

Personal property is FURNISHINGS and EQUIPMENT.

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) CRS).

County Board of Equalization

Mail to: P.O. Box 68, Breckenridge, CO 80424

Deliver to: 208 Lincoln Ave 3rd Floor, Breckenridge, CO 80424

Email to: mjgriffin@co.summit.co.us

Phone: 970-453-3403

CBOE HEARING PROCESS:

The CBOE will send notification of your hearing time and place via standard U.S. mail. Due to the short period the CBOE is given to hear and deliberate, it is not possible to accommodate specific requests. Referees appointed by the County Commissioners will hear all presentations and make recommendations to the BOCC sitting as the CBOE. The CBOE must render its decision no later than August 5, and mail you a determination within five business days of that decision.

TAXPAYER RIGHTS FOR FURTHER APPEALS:

If you are not satisfied with the CBOE's decision (39-2-125(1)(a), 39-8-108(1), and 39-8-108.5 CRS), you must file within 30 days of that written decision to **ONLY ONE** of the following: Board of Assessment Appeals (BAA), District Court, Binding Arbitration. Information about filing: for the BAA, call 303-866-5880 or visit www.dola.colorado.gov/baa; for District Court, call 970-453-2241; for Arbitration, contact the CBOE at the location above.

If you do not receive a determination from the CBOE and wish to appeal, you must file with the BAA by September 11.

PETITION TO THE COUNTY BOARD OF EQUALIZATION

If you wish to appeal the decision of the County Assessor to the CBOE, you must submit this completed form along with any supporting documentation or exhibits you wish to present. **Additional documents may NOT be presented at the time of your hearing.** Do not send original/irreplaceable documents; they will not be returned to you.

BASIS OF YOUR APPEAL: _____

Attach additional documents as necessary.

REQUESTED VALUE: \$ _____

In accordance with 39-8-106(1.5) CRS, you **MUST** state your opinion of value in terms of a specific dollar amount.

ATTENDANCE:

It is critical that the CBOE know whether to expect your presence at the hearing. If you or an agent is not able to attend, the hearing referees will review your documentation along with the Assessor's report and rule based on this information.

Please indicate by circling: WILL NOT ATTEND WILL ATTEND AGENT WILL ATTEND

OWNER / AGENT VERIFICATION:

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

Signature: _____ Date: _____

Daytime telephone: _____ Email: _____

AGENT ASSIGNMENT: If you want an agent to submit the appeal or attend the hearing on your behalf, you **MUST** submit written authorization along with this appeal form. Appeals submitted by non-owners without such authorization **WILL NOT BE ACCEPTED** by the CBOE.

TO PRESERVE YOUR APPEAL RIGHTS, YOU MUST PROVE YOU HAVE FILED A TIMELY APPEAL. WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING, AND THAT YOU CONFIRM RECEIPT WITH THE CBOE IF YOU HAVE NOT RECEIVED NOTIFICATION OF YOUR HEARING DATE/TIME WITHIN ONE WEEK.