



PUBLIC HEARING AGENDA ITEM

DATE OF PUBLIC HEARING: April 25, 2017
SUBJECT: Adoption of the alternate calendar and procedures for property tax protests and appeals
FROM: Patsy Melonakis
AGENCY/DEPARTMENT: Assessor
HEARD AT STUDY SESSION ON
AUTHORIZATION TO MOVE FORWARD: <input type="checkbox"/> YES <input type="checkbox"/> NO
RECOMMENDED ACTION: That the Board of County Commissioners Approves the use of the alternate property tax appeal calendar and procedures as delineated in C.R.S. § 39-5-122.7 for tax year 2017.

BACKGROUND:

Colorado Statute authorizes counties to elect to use an alternate calendar to determine objections and protests regarding the assessment of taxable property. The Assessor is requesting that the BOCC elect to use the alternate protest and appeal procedures for the tax year 2017 protest and appeal process. The Assessor believes that utilizing the alternate property tax protest and appeal calendar will allow for more contact and communication with taxpayers as well as allowing staff additional time to perform research, undertake field inspections and correct property description errors.

When the election to use the alternate appeal calendar and procedures is made, the County Assessor and the County Board of Equalization ("CBOE") have more time to respond to valuation protests and appeals. Using the alternate calendar will provide the Assessor until the last working day in August to issue the Notice of Determination ("NOD") and provides the CBOE until November 1st to render its final decisions.

AGENCIES, DEPARTMENTS OR OTHER OFFICES INVOLVED:

County Attorney's Office

ATTACHED DOCUMENTS:

Resolution

FISCAL IMPACT:

Please check if there is no fiscal impact ☒. If there is fiscal impact, please fully complete the section below.

Fund:**Cost Center:**

	Object Account	Subledger	Amount
Current Budgeted Revenue:			
Additional Revenue not included in Current Budget:			
Total Revenues:			

	Object Account	Subledger	Amount
Current Budgeted Operating Expenditure:			
Add'l Operating Expenditure not included in Current Budget:			
Current Budgeted Capital Expenditure:			
Add'l Capital Expenditure not included in Current Budget:			
Total Expenditures:			

New FTEs requested: ☐ YES ☐ NO

Future Amendment Needed: ☐ YES ☐ NO

Additional Note: