

Assessment Calendar

JANUARY

January 1 - Assessment date for all taxable property; Lien of general taxes for current year attaches; Municipal annexations from the previous year become effective; As soon as practicable after January 1 the Assessor mails or delivers two personal property schedules, and two subdivision land valuation questionnaires to appropriate taxpayers; Not later than January 10 Assessor delivers tax warrant to the treasurer; Not later than January 15 The Property Tax Administrator reports to the General Assembly and the State Board of Equalization (SBOE) the estimated total valuation for assessment, estimated residential percentage, the target percentage, and projected residential rate in each year when there is a change in the level of value.

FEBRUARY- No activity

MARCH

By March 1 - The Colorado Forest Service reports to the Assessor the legal descriptions and owner's names for those forested parcels qualifying as agricultural land; Not later than March 20 Subdivision developers or agents must return signed, completed declarations to the Assessor.

APRIL

Not later than April 1 State assessed companies file annual statement with Administrator; Prior or subsequent to April 15 Assessor may require additional information from owners of taxable property; Not later than April 15 Taxpayers return personal property schedules to Assessor, including works of art display statement; Taxpayers may request an extension of 10 or 20 days for filing personal property schedules; Previously exempted owners of property file report with Administrator and pay filing fee; Owners and operators of producing mines file statement with the Assessor; Owners and operators of oil and gas leaseholds file statement with Assessor; Subsequent to April 15 Assessor determines personal property values from the best information available and imposes a penalty for taxpayers failing to file.

MAY

Prior to May 1 Notice of organization of special districts must be given to the Assessor. Court orders of inclusions and exclusions must be filed with the County Clerk and Recorder, unless an election is to be held; On or before May 1 Assessor gives public notice of hearings on real and personal property; Not later than May 1 Assessor sends Notice of Valuation (NOV) for real property, together with an appeal form (excluding oil and gas leaseholds and lands) to taxpayer; First working day after NOV's are mailed Assessor sits to hear all objections concerning real property valuations; Not later than June 1 Taxpayer mails notice of Real Property Appeal to Assessor; Not later than the last working day in May of the year effective Results of reappraisal ordered by State Board of Equalization (SBOE) shall be filed with the Property Tax Administrator and Assessor.

JUNE

By June 1 Assessor furnishes to the Department of Revenue a list of nonresidents of state owning property within the county; Assessor shall conclude all hearings of real property valuations; Not later than June 1 Taxpayer notifies Assessor in person of Real Property Appeal; Not later than June 10 the following year Appeal of reappraisal values ordered by SBOE to SBOE; Not later than June 15 Assessor sends notice of valuation, together with an appeal form, for Personal Property, drilling rig valuations, and adjusted valuation of oil and gas leaseholds and lands to

taxpayer; Beginning on June 15 Assessor sits to hear all objections concerning personal property and oil and gas leaseholds and land valuations; Not later than June 30 Taxpayer mails notice of Personal Property Appeal to the Assessor; On or before the last working day in June Assessor mails two copies of Determination of Appeal concerning Real Property values to taxpayer.

JULY

Prior to July 1 County Board of Equalization (CBOE) publishes notice of sitting to review assessment roll and hear appeals on Real and Personal Property valuations; Special districts conducting inclusion elections must have filed the court order of inclusion with the County Clerk and Recorder; July 1 Assessment date for construction occurring after January 1 for growth valuation for assessment in counties which have declared severe residential growth impact conditions; Not later than July 1 Administrator sends notice of valuation to state assessed companies, and county Assessors; Beginning on first working day after NOV's are mailed Administrator hears all complaints concerning state assessed values; Beginning on July 1 CBOE sits to hear appeals on the valuation of Real and Personal Property; Second Monday in July Assessor reports to CBOE the valuation for assessment of all taxable Real Property in the county. Assessor submits a list of all appeals concerning Real Property valuation and his action in each case; Not later than July 1 the following year SBOE affirms, rescinds, or modifies reappraised values resulting from ordered reappraisal; By July 5 Assessor shall conclude all hearings concerning Personal Property valuations; Not later than July 5 Taxpayer notifies Assessor in person of Personal Property appeal; On or before July 10 Assessor mails two copies of Determination of Appeal concerning Personal Property values to taxpayer; On or before July 15 of that year Taxpayer mails one copy of Assessor's Determination of Real Property Valuation appeal to CBOE. Appeals bearing postmarks on or before this date constitute proper filing; Not later than July 15 State assessed companies, Assessors, and Boards of County Commissioners file petitions with the Administrator to appeal state assessed valuations or apportionments; July 15 Assessor reports to CBOE the valuation for assessment of all taxable Personal Property in the county, movable equipment which has been apportioned with other counties, a list of all people who failed to file and his action in each case, and a list of all appeals concerning Personal Property valuation and his action in each case; On or before July 20 of that year Taxpayer mails one copy of Assessor's Determination of Personal Property Valuation appeal to CBOE. Appeals bearing postmarks on or before this date constitute proper filing; July 27 Administrator concludes all hearings concerning state assessed properties.

AUGUST

In August The Administrator notifies Assessors of counties where "severe growth impact conditions" have been declared of both the assessed value and state of completion of newly constructed buildings owned by state assessed companies on July 1, and their value on the previous January 1; Not later than August 1 The Administrator shall render decisions on state assessed complaints and issue final determinations of value to those who appeal; Not later than August 5 of that year CBOE concludes hearings and renders decisions on Real and Personal Property appeals; Within 5 business days of rendering a decision The CBOE mails decisions on Real and Personal Property appeals; Not later than 30 days after the decision of the CBOE is mailed appeals from decisions of CBOE must be filed with BAA, District Court, or the County Commissioners for a binding arbitration hearing; Not later than August 25 the Assessor transmits an Abstract of Assessment to the Administrator, including the net change in valuation for assessment of new construction and net change in volume of minerals and oil and gas production; The Assessor shall file with the Property Tax Administrator the aggregate valuation for assessment in the county, each municipality, and each school district by class and subclass on a form prescribed the Administrator; The Administrator files complaints with SBOE specifying adjustments to classes or subclasses for the following year; Assessor notifies each taxing entity and Division of

Local Government of the total assessed valuation of each taxing entity and the amount of the total valuation attributable to annexation, inclusion, new construction, etc. As a courtesy, assessors should also notify the Department of Education and the Property Tax Administrator; Assessor notifies each taxing entity except school districts of the total actual value of all Real Property, the actual value of Real Property new construction, destruction of similar improvements, and additions to, minus deletions from taxable Real Property in accordance with the manner prescribed by the Administrator (in manuals specific items.) As a courtesy, assessors should also notify the Property Tax Administrator; By August 25 Assessor notifies County Commissioners of the amount, distribution and impact of growth valuation for assessment in counties which have declared severe residential growth impact conditions; Treasurer files reports with the Administrator of all taxes abated, refunded or determined to be uncollectible and canceled during the previous reporting period.

SEPTEMBER

September 15 Final report of the annual valuation for assessment study of at least one percent of all properties in each county of the state is submitted to the General Assembly and the SBOE; Not later than 45 days after decision of BAA taxpayers appeal to court of appeals; County appeals to court of appeals (if BAA recommends that it's decision is a matter of statewide concern or has resulted in a significant decrease in the assessed valuation of the county.); Not later than 30 days after decision of BAA County appeals to court of appeals (if judicial review is sought for alleged procedural errors or errors of law.); County appeals to court of appeals (if BAA makes no recommendation on statewide concern or there is no significant valuation decrease as a result of the BAA decision.).

OCTOBER

Not later than October 15 Administrator transmits abstracts of assessment to SBOE; Not later than October 30 SBOE completes review of county abstracts.

NOVEMBER

On or before November 10 Assessor certifies value changes of each school district to the Department of Education. This is a recommendation by the Property Tax Administrator and the State Board of Education; Not later than November 15 State Board of Equalization delivers decision in writing on Administrator's petition for reappraisal; On or before November 15 Administrator certifies value of each county and school district or portion of a joint school district in each county to State Board of Education (except Denver County, see December 20.).

DECEMBER

Not later than December 1 Administrator, in cooperation with Assessors' committee, submits legislative recommendations to Governor; Prior to December 10 Assessor transmits a single notification to County Commissioners, other taxing entities, and the Division of Local Government and the Department of Education of valuation changes made after original certification of valuation for assessment. County Commissioners and taxing entities make appropriate adjustments in tax levies. Copies of adjustments to tax levies shall be transmitted to Administrator and Assessor.; Not later than December 15 Clerk or secretary of towns, cities, special districts, and school districts certifies levy to County Commissioners; On or before December 20 Administrator certifies value of the county and school district or portion of a joint school district in Denver County to State Board of Education; Not later than December 22 County Commissioners levy taxes; As of the last day of December State assessed valuation determined as of this date; As soon after end of year as practicable Administrator prepares Annual Report.