

*** PUBLIC NOTICE ***

REAL PROPERTY TAXPAYER REMEDIES

On May 2, 2022 real property valuation appeals begin with the Assessor's Office. Real property value in Colorado is determined on a two-year cycle and 2022 value assessments reflect market data as of June 30, 2020. With this being a non-reappraisal year, only those accounts experiencing an unusual condition will receive a Notice of Value (NOV). For all other accounts, the 2022 Tax Notice mailed in January serves as the Notice of Value on those properties. An unusual condition includes demolition, new construction, replats, parcel splits or combines, updates to subdivider discounts, changes in a property's use, etc. Absent these types of changes, the value of your property remains the same as the 2021 assessment; discovery of a gross error in value or erroneous classification excepted.

By Colorado law, the 2022 real property value is based on a June 30, 2020 appraisal date. The NOVs mailed on May 2nd reflect the property's status/condition as of the assessment date (Jan. 1, 2022) using a level of value measured as of June 30, 2020 (appraisal date) based on 24-months of market data/sales going back to July 1, 2018. Recognized impacts of the COVID-19 pandemic as of the effective appraisal date on certain types of commercial properties remains in effect for the 2022 assessment year.

Colorado law requires the county assessor to hear objections to real property classifications and valuations from **May 1 thru June 1** of each year. This protest period provides an opportunity for taxpayers to inform the assessor of errors in classification, property description, or other discrepancies that may result in a reduction in value or a change in classification. Our preferred correspondence regarding your property is by email, phone, or in-person. To file a timely appeal, objections to the valuation or classification must be postmarked or received no later than June 1, 2022. The assessor must make a decision concerning all filed protests and mail a written Notice of Determination by June 30, 2022. If you are satisfied with the assessor's determination, the tax bill you receive next January will be based on the value and classification reflected on the Notice of Determination. The information used by the assessor to value your property is available for your review.

If you disagree with the assessor's decision, you may file an appeal with the county board of equalization. An appeal to the county board of equalization must be postmarked or hand-delivered no later than July 15. The county board will notify you by mail of the hearing date, time, and place where you may present evidence to substantiate your case. Evidence includes documentation such as the sale prices of properties similar to yours that sold between July 1, 2018 and June 30, 2020. The county board will conclude hearings and render decisions by the close of business on August 5. The county board must mail you a decision within five business days of the date of its decision. If you are satisfied with the county board's decision, the tax bill you receive next January will be based on the valuation and classification reflected in the county board's decision.

If you disagree with the action of the county board, you may file an appeal with the State Board of Assessment Appeals or the district court, or you may request a binding arbitration hearing. Your appeal must be made within 30 days of the date of the county board's mailed decision.

For additional information regarding the protest and appeal process, contact the county assessor's office at 970-870-5544 or email to assessor@co.routt.co.us

Gary Peterson, Assessor