Boulder County Board of Equalization

APPEAL PROCESS INFORMATION

HOW DO I FILE AN APPEAL?

If you choose to appeal to the Board of Equalization (BOE), the entire Notice of Determination, **front and back**, is the official BOE Petition:

- Complete and **sign the back** of the Notice of Determination. Mail or hand deliver (do not fax) your documents, **in duplicate,** to the BOE, including the front and back of the signed petition.
- Keep a copy for your records.
- **Petitions must be postmarked or hand delivered by September 15th.** You may submit your Petition as soon as you decide to appeal, and submit all or part of your evidence, in duplicate, at a later date but at <u>least three days prior</u> to your hearing date.

All documents must be submitted to the BOE in duplicate.
Mail Petitions to (Certified Mail suggested):
Board of Equalization
PO Box 471
Boulder, CO 80306

Hand Deliver Petitions to a BOE Agent:
Board of Equalization
2025 14th Street
Boulder, CO

Petitions must be postmarked or hand delivered by September 15th.

WHAT MUST I INCLUDE?

IMPORTANT: Please be sure to include the following with your Petition.

1. **Your signature**. The Petition is not valid without a signature.
2. Your email address, clearly printed, if one is available.
3. Your estimate of the value of your property.
4. Any evidence you submitted to the Assessor for your initial protest that you wish to use again in your appeal to the BOE. The BOE is not affiliated with the Assessor's office. Evidence you submitted to the Assessor for your initial protest will not be shared with the BOE except by you.
5. A letter of agency signed by you, if:
   An agent is filing the petition for you,
   -OR-
   You do not plan to be at your hearing but you do plan to be represented by someone who is <u>not</u> an attorney at law, licensed in the State of Colorado.

WHEN WILL I RECEIVE NOTICE OF MY HEARING?

BOE official Notices of Hearing are sent via U.S. Mail. If you include your email address on your petition, the notice will also be emailed to you. We must adhere to statutory deadlines; therefore it is very important to be vigilant in checking your mail. It is likely there will be a short window between receiving your Notice of Hearing and your scheduled date of hearing.

It is advisable to begin preparing your case as soon as you decide to appeal. Do not wait to be scheduled or you may not have enough time to gather evidence.

WHAT IF I CANNOT ATTEND MY HEARING AT THE SCHEDULED TIME?

Due to the short window of time allowed for BOE hearings by legislation, we cannot reschedule your hearing. If you submit evidence at least three days prior to the day you are scheduled, the hearing will go on in your absence and your evidence will be considered in the decision of the referee.

WHEN WILL I RECEIVE THE DECISION OF THE BOE?

BOE decisions will be mailed in early November. The BOE will meet after all the hearings are completed to consider the Hearing Officers' recommendations and to render final decisions. Within five business days of that meeting, letters will be mailed to the taxpayers advising them of the outcome of their appeals.

Accompanying each letter will be complete information about what options are available to further appeal the decision of the BOE and how to proceed.

CONTACT INFORMATION

For administrative questions (filing petitions, scheduling hearings) contact:

BOE administrative office:
Phone: 303-441-4590
Fax: 303-441-1199
Email: boe@bouldercounty.org
Website: www.bouldercounty.org/boe

For questions about the valuation of your property, contact:

Boulder County Assessor:
Phone: 303-441-3530
Fax: 303-441-4996
Website: http://www.bouldercountyassessor.org