
WHAT IS THE BOARD OF EQUALIZATION?

If you disagree with the Assessor's Notice of Determination, you may choose to appeal that decision to the Board of Equalization.



In Boulder County, the Board of County Commissioners (BOCC) sits as the Board of Equalization (BOE). The mission of the BOE is to assure just and equalized property tax assessments. Our goal is for you, the taxpayer, to have full access to the appeal system.

A taxpayer may choose to appeal the decision of the Assessor's office to the BOE. In order to process appeals within the State's statutory time limits, the BOCC appoints independent Hearing Officers to preside over hearings and to make recommendations to the BOE.

This brochure is from the BOE administrative office to assist you with appeal filing procedures. Our mission is to provide the best in customer service.

If you have questions about valuation, the Assessor has a document entitled *Understanding the Assessment Process*, or you may visit their website: www.bouldercountyassessor.org

HOW DO I FILE AN APPEAL?

If you choose to appeal to the 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 (copy required)**, 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 your evidence later, but at least three days prior to your hearing.

All documents must be submitted to the BOE in duplicate.

Mail Petitions to (Certified Mail):

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 and its copy. **Please print clearly.**

1. **Your signature.** The petition is not valid without a signature.
 2. **Daytime phone and email address, clearly printed.**
 3. Your estimate of your property value.
 4. **Evidence you initially submitted to the Assessor 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 will not be provided to 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 not an attorney at law licensed in the State of Colorado.

It is advisable to begin preparing your case as soon as you decide to appeal.

WHEN WILL I RECEIVE NOTICE OF MY HEARING?

Board of Equalization official notices are sent via U.S. Mail. Due to the short timeframe for hearings, it is very important that you are vigilant about checking your mail for your notice. **If you include your email address on your petition**, the notice will also be emailed to you.

We must adhere to statutory deadlines; therefore some taxpayers may receive very little notice prior to their hearing date. The BOE website, www.bouldercounty.org/boe, has a search box where you may enter your account number to see if it has been scheduled. Do not be alarmed if you do not see it there; it simply has not been scheduled yet.

There is link to Frequently Asked Questions (FAQ), which has more hearing information.

WHEN WILL I RECEIVE THE DECISION OF THE BOE?

The BOE will send taxpayers a written notice of its decision in early November.

The letter will include complete information about options to further appeal the decision of the BOE, and how to proceed.

BOE ADMINISTRATIVE OFFICE

The Appeals Coordinator oversees the BOE administrative office, and is deputized by the Boulder County Clerk & Recorder. It is our responsibility to:

- Interview, select, and contract with qualified Hearing Officers.
- Ensure that all State-required paperwork has been submitted.
- Schedule hearings.

Our goal is for you, the taxpayer, to have full access to the appeal system.

CONTACT INFORMATION

For administrative questions (filing petitions, scheduling hearings) contact the **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 the

Boulder County Assessor:

Phone: 303-441-3530

Fax: 303-441-4996

Website:

www.bouldercountyassessor.org

APPEAL PROCESS INFORMATION



**If you do not agree with
your Notice of
Determination
you can appeal.**

**Para información del proceso
de apelación en español,
valla a nuestro sito de la web:**

www.bouldercounty.org/boe

**Boulder County
Board of Equalization**

**Erin Stahl
Appeals Coordinator
303-441-4590**

