

# 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 15<sup>th</sup>**. 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.

**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 14<sup>th</sup> Street  
Boulder, CO

**Petitions must be postmarked or hand delivered by September 15<sup>th</sup>.**

### 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 estimate of the value of your property.
- 3. The dates and times you are unavailable to attend a hearing.**  
Hearings will be scheduled in September and October, during normal business hours.
- 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 not a relative or an attorney at law licensed in the State of Colorado.

## WHEN WILL I RECEIVE NOTICE OF MY HEARING?

Notices are sent via U.S. Mail. We must adhere to statutory deadlines, so some taxpayers may receive as few as three days' notice. The BOE website has a search box where you may enter your account number to see if it has been scheduled, and there is also a link to Frequently Asked Questions (FAQ), which has more hearing information.

**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.

## 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: 303-441-4526

Email: [boe@bouldercounty.org](mailto:boe@bouldercounty.org)

Website: [www.bouldercounty.org/boe](http://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>