

ASSESSOR'S COMPARABLES & PETITIONER'S EVIDENCE

The comparables used by the Assessor to set the value of your property are available for pick-up three business days prior to your hearing. The packets are available in the Assessor's Office in the Larimer County Courthouse Offices at 200 W. Oak Street, on the 2nd Floor. For more information on these packets, contact the Assessor's Office directly at 970-498-7050.

The CBOE is not affiliated with the Assessor's Office. Any evidence previously submitted by you to or used by the Assessor's Office will not automatically be brought forward to the CBOE unless it is noted by you on the Petition to County Board of Equalization that you will use the same information already supplied to the Assessor's Office.

Any new evidence that you wish to submit can be provided at the time the hearing is scheduled or can be brought to the hearing by the petitioner(s). However, if you wish for the Assessor's Office to receive new evidence, **it must be submitted at the time the hearing is scheduled.**

CONTACT INFORMATION

For *administrative* questions, contact:

Larimer County Clerk & Recorder

CBOE Administrative Office

Phone: 970-498-7838

Email: CBOEAdmin@larimer.org

Website: www.Larimer.org/clerk/recording/boe

For questions about the *assessed value* of your property, contact:

Larimer County Assessor

Phone: 970-498-7050

Website: www.larimer.org/assessor



Angela Myers, Larimer County Clerk & Recorder

200 W. Oak Street, Fort Collins, CO 80521
(970) 498-7838 | CBOEAdmin@larimer.org

Hours of Operation: 8:00am - 5:00pm M-F
www.larimer.org/clerk/recording/boe



LARIMER COUNTY BOARD OF EQUALIZATION

PROPERTY VALUE APPEAL INFORMATION

CBOE ADMINISTRATIVE OFFICE
LARIMER COUNTY COURTHOUSE
200 W. OAK STREET, FORT COLLINS, CO

IMPORTANT DATES

July 6 - July 15, 2020
Residential Property Hearings Scheduled

July 13 - July 31, 2020
Residential Property Hearings Held

September 8-14, 2020
Personal Property Hearings Scheduled

September 14-25, 2020
Personal Property Hearings Held

WHAT IS THE COUNTY BOARD OF EQUALIZATION?

The County Board of Equalization (CBOE) is tasked with assuring property owners receive just and equalized property value assessments.

The Larimer County Board of County Commissioners appoints a panel of local real estate experts to act as referees and make recommendations on valuation and classification of property to the County Commissioners.

CBOE ADMINISTRATIVE OFFICE

The administrative office for the CBOE oversees the scheduling of CBOE hearings, the proper filing of documentation, and serves as the liaison between the CBOE, taxpayer, the Assessor's Office and the County Commissioners. Each member of the CBOE Administrative Office is deputized by the Larimer County Clerk and Recorder and strives to ensure that you, the taxpayer, have full access to the appeal system.



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HOW DO I FILE AN APPEAL FOR REAL OR PERSONAL PROPERTY?

If you choose to appeal to the CBOE, you should provide the following three documents for each appeal. **Failure to include these three documents may hinder your ability to schedule a CBOE hearing:**

1. **Notice(s) of Determination (NOD)**
2. **Petition(s) to County Board of Equalization** (on the back of your NOD). Complete and sign this document.
3. **Hearing Request** - Complete with your name, agent name (if applicable)*, schedule/parcel number (which can be found on the front of your NOD), and the dates and times that you are unavailable to attend a hearing.

**A letter from the property owner designating the agent must be submitted with the Hearing Request.*

There are three ways to transmit your appeal(s):
USPS:

County Board of Equalization
PO Box 1280
Fort Collins, CO 80522

Email: cboeadmin@larimer.org

Deliver in Person:

Larimer County Courthouse
200 W. Oak Street, Suite 1000 (1st Floor)
Fort Collins, CO 80521

DEADLINES FOR APPEAL

Appeal submission(s) must be postmarked by the USPS, dated and timestamped using email, or delivered in person to our office by the following dates:

Real Property - 5:00pm, Wednesday, July 15, 2020
Personal Property - 5:00pm, Monday, Sept. 14, 2020

HEARING NOTICES

Hearing notices will include the date, time, and location of your hearing and will be delivered by USPS and by email:

USPS - Notice will be mailed to the address on the NOD and to the email address provided on the Hearing Request. Please provide an alternate mailing address if you do not want the notice mailed to the address on your NOD.

Email - Notices will be electronically mailed using the originating email address and to the email address provided on the Hearing Request, if one is provided.

In-Person - Notice will be provided to you at the time of delivery of the documents to our office.

WHAT SHOULD I EXPECT DURING MY CBOE HEARING?

Your hearing with the CBOE will be comprised of one or two referees appointed by the Board of County Commissioners, a licensed appraiser from the Assessor's Office, and you, the taxpayer.

Each hearing will be 20 minutes in length. This allows you, the applicant, to present your evidence for 7 minutes and a representative from the Assessor's Office to present their evidence for 7 minutes, with the remaining time allocated to the referees for deliberation and questions.

WHEN WILL I RECEIVE THE DECISION OF THE BOE?

CBOE recommendations are submitted to the Board of County Commissioners. The Administrative Office will mail decision letters to property owners after the County Commissioners' ruling.

Accompanying each letter will be information regarding further appeal options available to you.