

## **General**

### **What does the Board of Equalization do?**

The Board of Equalization determines the value of property in Boulder County, when there is a question or dispute that is not resolved at the Assessor level.

### **What is the meaning of "equalization?"**

The term "equalization" refers to the valuation of classes of property, collectively; e.g., residential property, commercial property, agricultural property, etc. The values of all similar properties are considered to see if an adjustment is warranted for a specific property.

### **What is the deadline for filing a petition?**

Your petition to the Board of Equalization may be hand delivered or postmarked no later than September 15th.

---

## **Hearings**

### **How do I schedule a hearing?**

If you have filed a timely petition, you will receive a Notice of Hearing via U.S. Mail advising you of the time and place of your hearing, plus additional hearing information.

### **Do I have a choice of date or time?**

No. Hearings are scheduled by the Appeals Coordinator as they are received and due to the volume and time restraints, petitioners must adhere to their scheduled time. The hearings are held mid-September through mid-October. We schedule during our normal business hours, Monday through Friday, 8 a.m. to 4:30 p.m.

### **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 submitted to be reviewed by the referee.

### **Why are there no hearings held evenings or weekends?**

In order to schedule evenings and/or weekends, we would have to arrange for an open hearing site with security guards on duty, hearing officers, Assessor representatives, and greeters. This would require a great deal of additional taxpayer funds, and would require that many people give up their time with their families.

### **Will it cost me anything to have a hearing?**

There is no out-of-pocket cost to have a hearing. Hearing costs are paid by the County as part of their annual budget. However, any costs you choose to incur in the process of obtaining evidence or hiring representation or an appraiser will be your own.

### **Where will my hearing be held?**

Boulder County Justice Center, 1777 6<sup>th</sup> St., Boulder, CO 80302

We are required by state statute to hold hearings in the County Seat, which, in our case, is the City of Boulder.

**Are the hearings held in a courtroom?**

No. Hearings are held in small conference rooms. The setting is informal, with the hearing officer and all parties seated around a table.

**If the County Commissioners sit as the Board of Equalization, why are they not present at the hearings?**

Statutory time limits of the appeal period do not permit the Commissioners to attend hearings. They appoint highly qualified hearing officers to preside at the hearings and to make recommendations to the Board.

**What are the qualifications of the hearing officers?**

The hearing officers have many years of experience as appraisers, Realtors, and/or attorneys specializing in real estate law. They preside over hearings for the classes of property in which they have the most experience.

**May I speak to an Assessor's representative about my property value or appeal prior to the hearing?**

Please direct that question to the Assessor's office, 303-441-3530.

The Board of Equalization is not affiliated with the Assessor's office.

**Who can represent me if I am unable to come to the hearing?**

Anyone you choose. Your representative will need a letter of authorization, signed by you, specifying the representative's name, mailing address, and telephone number; the account number and address of your property; and the tax year for which they may represent you. An attorney licensed to practice in the State of Colorado, does not need a letter of authorization.

**Do I need an attorney?**

You are not required to have an attorney. The Assessor's office will not have an attorney present at the hearing.

**Will I automatically lose if I'm not there, and I don't have a representative?**

Any evidence you have submitted to the Board of Equalization will be given full consideration by the hearing officer. However, it may be advantageous for you to attend, or to have a representative attend, in order to further explain your case or to answer any questions the hearing officer may have.

### **Can anyone attend a hearing?**

Hearings are open to the public, but, in deference to the comfort of the parties and the hearing officer, we prefer to obtain their permission, in advance, before we allow outsiders to sit in on a hearing. In addition, there may be certain documents at a specific hearing, such as leases or personal property lists that are confidential and are not public records.

### **What happens at the hearing?**

The hearing officer will administer an Oath. The Assessor's representative will present his/her case, and then you will present your case. The hearing officer may ask questions. Rebuttal may be given or questions asked by each party, as time allows. The hearing officer ensures each party has equal time.

### **How long is a hearing?**

Hearings for residential property are approximately 10-20 minutes. Under most conditions, other classes of property are scheduled for approximately 20-30 minutes. You will have half the allotted time to present your case.

### **May I bring a witness?**

You may bring as many witnesses as you wish, as long as total testimony does not exceed the time allowed for your case presentation.

### **May I request more time to present my case at the hearing?**

The time allotted for the hearing cannot be changed or extended.

Additional time may be scheduled for a hearing when the person presenting has a disability that requires additional time. However, these situations are rare, and must be for sufficient cause. We must treat all our property owners fairly and equitably. The decision for an extended hearing will be made by the Appeals Coordinator, after consulting with the parties, prior to scheduling.

### **What kind of evidence do I need to present?**

Visit the Assessor's website at [www.bouldercountyassessor.org](http://www.bouldercountyassessor.org) or call 303-441-3530

### **Why does the Assessor's representative sometimes bring different evidence than the evidence that was noted on the Notice of Determination?**

While reviewing your case for the Board of Equalization hearing, the Assessor's representative sometimes comes across evidence he or she considers to be more representative of your property. You may also bring evidence that is different from, or in addition to, the evidence you presented for your original protest to the Assessor.

### **Can evidence be brought on the day of the hearing?**

Yes, but please be sure to bring all the papers in triplicate - one copy for you, one for the Assessor's representative, and one for the hearing officer. We do not have a copy machine at the hearing site.

### **Are hearings recorded?**

No, because it is unnecessary to do so. If you decide to appeal the decision of the Board of Equalization, the ensuing hearing will be what is called a "de novo" hearing. That means you start all over again, and you may present new evidence. You will not be appealing anything that was said or done at the previous hearing.

### **Will I receive a decision at the hearing?**

No. Hearing officers do not make decisions. They make written recommendations to the Board of Equalization. You will not be told the hearing officer's recommendation at the hearing.

---

## **Decisions and Appeals**

### **When will I receive a decision?**

After all the hearings are completed, the Board of Equalization holds a public meeting to consider all the recommendations and to render their decisions. The meeting occurs on or before November 1st. All decisions are sent, via U.S. Mail, five (5) business days following that meeting.

### **May I appeal the decision of the Board of Equalization?**

Yes. You will have the option to select from three different avenues of appeal, as long as you file that appeal within 30 days of the mailing of your decision letter. The mailing date will be printed at the top of your decision letter. A sheet entitled "Appeal Rights" will be enclosed with your letter, listing the three options and how to access them. You may (1) appeal to the Board of Assessment Appeals, (2) appeal to District Court, or (3) submit to Binding Arbitration.

### **May I skip the Board of Equalization hearing and appeal directly to the Board of Assessment Appeals?**

In order to appeal to the Board of Assessment Appeals, you will need a decision letter from the Board of Equalization. If you believe there is a compelling reason for you to waive your right to a Board of Equalization hearing, you may file a Waiver of Hearing at the same time you file your appeal petition to the Board of Equalization. Waivers will not be accepted at a later date. When the decision letters are mailed, your letter will indicate denial of your appeal by the Board of Equalization as a result of your choice to file a waiver. The Waiver of Hearing form is available on our website, [www.bouldercounty.org/boe](http://www.bouldercounty.org/boe).

---

## **Miscellaneous**

### **I lost my Notice of Determination. How do I file a petition?**

Please contact the Assessor's office, 303-441-3530, to obtain a copy of your Notice of Determination, front and back.

**May I fax or email my petition?**

No. We are not set up to verify receipt of faxed or emailed petitions in writing prior to the deadline for filing. Please file your petition in person or send it via U.S Mail, Certified Mail is encouraged.

**What if I decide to withdraw my petition?**

If you wish to withdraw your petition, you must do so in writing. Mail, fax, or email a completed withdrawal form that you will find under the Forms section of the BOE web-site to withdraw your petition from the Board of Equalization appeal process. Print your account name and number clearly. Be sure to sign the document. An electronic (typed) signature on email is acceptable. If a hearing has been scheduled, it will be canceled upon receipt of your withdrawal. **YOU WILL HAVE NO FURTHER RIGHT TO APPEAL THE ASSESSOR'S DETERMINATION OF YOUR PROPERTY VALUE.**

**What are Abatement petitions? How do they differ, if at all, from Board of Equalization petitions?**

Board of Equalization petitions appeal the Assessor's valuation of property for the current year. Abatement petitions appeal prior year valuations. For more information, please contact the Assessor's office, 303-441-3530, or visit the Assessor's website at [www.bouldercountyassessor.org](http://www.bouldercountyassessor.org)