



## Frequently Asked Questions about the Board of Equalization

### What does the Board of Equalization (BOE) do?

The BOE determines the value of property in Boulder County, when there is a question or dispute that is not resolved with an Assessor level appeal. A property owner may choose to appeal to the BOE concerning the property value for the current year. The BOE appeal process is only available to a property owner who appealed to the Assessor's office and received a Notice of Determination. The BOE holds a hearing with an appointed hearing officer to determine the property value.

### 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 BOE may be submitted online by September 15<sup>th</sup>; clearly postmarked no later than September 15<sup>th</sup>; or hand delivered by September 15<sup>th</sup>. If the 15<sup>th</sup> falls on a weekend or on a holiday, the deadline falls to the first business day after September 15<sup>th</sup>.

## HEARINGS

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

Online Petitions: It is possible that if you petition online, you may have the option to schedule your hearing when you submit your petition. A limited amount of time slots will be released, please petition early.

Mailed and Dropped-off Petitions: No. Hearings are scheduled by the Appeals Coordinator as they are received.

State statute allows only a short window of time in which all BOE hearings must be held and the *entire* BOE process must be completed. **Once your hearing is scheduled, it cannot be rescheduled, changed, or postponed.** Hearings are held during September and October. We schedule during our normal business hours, Monday through Friday, 8:00 a.m. to 4:30 p.m.

### How do I know when my hearing is scheduled?

If you have filed a timely petition, you will receive a Notice of Hearing via U.S. Mail, and email if you provided an email address, advising you of the date, time and how to connect into your hearing via Microsoft Teams, plus additional hearing information.

### Where will my hearing be held?

BOE hearings will take place remotely via Microsoft Teams video or via telephone. Petitioners will be provided with connection information in their Notice of Hearing letter.

### Are the hearings held in a courtroom?

No. Hearings are held virtually. The setting is informal, with a hearing officer and all parties present (Petitioner/Assessor Representative/and witnesses).



### What is the code of conduct for the Board of Equalization hearings?

- Time limits will be adhered to
- There will be no interruptions
- Voices will be moderate
- Parties will remain calm

If an individual becomes disruptive, the hearing will end immediately.

### What is the oath that will be administered at the hearing?

At the beginning of each hearing this oath will be administered by the Hearing Officer: “Do you swear or affirm under penalty of law that the testimony you are about to give will be the truth, the whole truth, and nothing but the truth?”

### What if I cannot attend my hearing at the scheduled time?

The hearing will be held in your absence if you are unable to attend. Any evidence that you submit at least three (3) days prior to your scheduled hearing will be provided to the hearing officer for review and consideration.

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

In order to schedule evenings and/or weekends, we would have to arrange for hearing officers, Assessor representatives, and greeters to be available. 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?

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

### 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, telephone number, 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?

No. Any evidence you submit to the BOE 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.

### What happens at the hearing?

The hearing officer will administer an Oath. The Assessor's representative will present their 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 are scheduled for approximately 20 minutes. You will have half the allotted time to present your case. The hearing officer will have reviewed your file prior to your hearing, however, use the time to direct the hearing officer to the most important information.

### May I bring a witness?

You may bring as many witnesses as you wish, so 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 reasonable 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?

You should explain why you believe the assessor's value is incorrect. It is important that you provide pertinent information supporting your estimate of value. The sales used to develop the current year actual value are listed on the assessor's website. By comparing your property to other similar properties that sold, you can determine whether your property has been valued fairly.

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

### 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 BOE hearing, the Assessor's representative sometimes comes across evidence they consider to be more representative of your property. You may also submit evidence that is different from, or in addition to, the evidence you submitted for your original protest to the Assessor. The valuation report for your property, supporting the Assessor's valuation, shall be available to you two (2) days prior to your hearing. For more information regarding your



report, contact the Assessor's Office at 303-441-3530.

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

No, evidence will need to be received at least three (3) days prior to your scheduled hearing to ensure that the documentation is included in your file for your hearing.

#### Are hearings recorded?

No, because it is unnecessary to do so. If you decide to appeal the decision of the Board of Equalization, the 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 Assessor level.

#### 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, so long as you file the appeal within thirty (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. 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.boco.org/BOE](http://www.boco.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 complete copy of your Notice of Determination.



### 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 online, 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. Email a completed withdrawal form that you will find under the BOE Forms section of the BOE web-site to withdraw your petition from the BOE 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?

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)

Board of Equalization petitions appeal the Assessor's valuation of property for the current year.