



Cynthia Braddock

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Dear Property Owner,

The Boulder County Assessor's Office is working to assist county residents reach a temporary fair market value for any home or real property that was destroyed by the Marshall Fire.

Property values, which are used to determine annual property tax payments, have been adjusted downward to reflect the destruction to a physical residence. In all cases your land values will hold their value based on the condition on January 1, 2022. Your buildings (also referred to as improvements) have been removed to reflect the impact of the fire.

Destroyed properties will be re-evaluated next year, 2023, and adjusted according to how much land and improvement impact there is, whether a destroyed building is being or has been rebuilt, and whether the property has suffered significant market impact. These properties will be reevaluated at the beginning of each subsequent year until they have recovered.

For those of you who are considering taking more time to rebuild on your lot, state laws allow us to keep the residential classification in place for your property even if the structure hasn't been rebuilt for up to two years after the year of destruction. In these cases, the residential land classification (which equates to a lower tax rate) remains in place for at least two subsequent property tax years, and up to five subsequent tax years if the assessor determines there is evidence the owner intends to rebuild or locate a residential improvement on the land.

If you have questions and/or concerns, please contact the Boulder County Assessor's Office at: 303-441-3530 or email: assessor@bouldercounty.org.

Sincerely,

Cynthia Braddock
Boulder County Assessor