

Extension of 2020 Filing Deadlines for Certain Taxable Property

The following taxpayer filing deadlines for statements and schedules during calendar year 2020 are extended as follows:

C.R.S. Reference and Description of Filing	Date listed in C.R.S.	Extended Deadline
<p>§ 39-5-108 C.R.S. Schedule sent to taxpayer – return</p> <ul style="list-style-type: none"> - Owners of taxable personal property (or their agents) file schedules 	April 15	June 15, 2020
<p>§ 39-5-115(1) C.R.S. Taxpayer to furnish information – affidavit on mineral leases; and</p> <p>§ 39-6-106(1) C.R.S. Valuation for assessment of producing mines; and</p> <p>§ 39-6-113(3) C.R.S. Mine in more than one county.</p> <ul style="list-style-type: none"> - Owners or Operators of Non-Producing and Producing Mines file information or statements 	April 15	June 15, 2020
<p>§ 39-5-113.3(1) C.R.S. Oil and gas drilling rigs – apportionment of value; and</p> <p>§ 39-7-101(1) C.R.S. Statement of owner or operator.</p> <ul style="list-style-type: none"> - Oil and Gas operators or owners file statements or declaration 	April 15	June 15, 2020
<p>§ 39-5-116(1) C.R.S. Failure to file schedule – failure to fully and completely disclose.</p> <ul style="list-style-type: none"> - Penalty date for failure to file schedules 	April 15	June 15, 2020

To the extent the activity follows a taxpayer filing deadline extended, the valuation, appeal, and reporting deadlines during calendar year 2020 are extended as follows:

C.R.S. Reference and Description of Activity	Date listed in C.R.S.	Extended Deadline
<p>§ 39-5-121(1.5)(a)(I) C.R.S. Notice of valuation - legislative declaration; and</p> <ul style="list-style-type: none"> - Notices of Value sent from the Assessors 	June 15	August 3, 2020
<p>§ 39-5-121(1.5)(a)(I) C.R.S. Notice of valuation – legislative declaration; and</p> <p>§ 39-5-122(2) C.R.S. Taxpayer’s remedies to correct errors.</p> <ul style="list-style-type: none"> - Taxpayer protest 	June 30	August 20, 2020
<p>§ 39-5-122(4) C.R.S. Taxpayer’s remedies to correct errors.</p> <ul style="list-style-type: none"> - Protest hearings conclude 	July 5	August 24, 2020
<p>§ 39-5-122(2) C.R.S. Taxpayer’s remedies to correct errors.</p> <ul style="list-style-type: none"> - Notices of Determination on taxpayer protests 	July 10	September 2, 2020
<p>§§ 39-5-122(2), 39-5-122.7 C.R.S. Taxpayer’s remedies to correct errors under alternate protest and appeal procedure for specified counties.</p> <ul style="list-style-type: none"> - Notices of Determination on taxpayer protests for alternate protest counties 	August 15	September 16, 2020
<p>§ 39-8-105(2) C.R.S. Reports of assessor.</p> <ul style="list-style-type: none"> - Reports of assessor to county board of equalization 	July 15	September 7, 2020
<p>§§ 39-8-105(2), 39-5-122.7 C.R.S. Reports of assessor under alternate protest and appeal producer for specified counties.</p> <ul style="list-style-type: none"> - Reports of assessor to county board of equalization for alternate appeal counties 	September 15	October 15
<p>§ 39-8-106(1)(a) C.R.S. Petitions for appeal.</p> <ul style="list-style-type: none"> - Taxpayer appeal to county board of equalization 	July 20	September 14, 2020
<p>§§ 39-8-107(2), 39-5-122.7 C.R.S. Petitions for appeal under alternate protest and appeal procedure for specified counties.</p> <ul style="list-style-type: none"> - Taxpayer appeal to county board of equalization in alternate appeal counties 	September 15	September 28, 2020
<p>§ 39-8-107(2) C.R.S. Hearings on appeal.</p> <ul style="list-style-type: none"> - Conclude county board of equalization hearings and render decisions 	August 5	September 29, 2020

C.R.S. Reference and Description of Activity	Date listed in C.R.S.	Extended Deadline
<p>§§ 39-8-107(2), 39-5-122.7 C.R.S. Hearings on appeal under alternate protest and appeal procedure for specified counties.</p> <ul style="list-style-type: none"> - Conclude county board of equalization hearing and render decisions in alternate appeal counties 	November 1	November 16, 2020
<p>§ 39-5-128(1) C.R.S. Certification of valuation for assessment.</p> <ul style="list-style-type: none"> - Certification of total valuation to taxing jurisdictions et al 	August 25	October 13, 2020
<p>§ 39-2-115(1) C.R.S. Review of abstracts of assessment – recommendations; and</p> <p>§ 39-5-123 C.R.S. Abstract of assessment or amended abstract of assessment.</p> <ul style="list-style-type: none"> - Assessors file abstract of assessment 	August 25	October 13, 2020
<p>§§ 39-5-123, 39-5-122.7 C.R.S. Abstract of assessment or amended abstract of assessment under alternate protest and appeal procedure for specified counties.</p> <ul style="list-style-type: none"> - Assessors file abstract of assessment in alternate appeal counties 	November 21	December 1, 2020
<p>§ 39-2-115(3) C.R.S. Review of abstracts of assessment – recommendations.</p> <ul style="list-style-type: none"> - Property Tax Administrator transmits abstracts on most counties to the state board of equalization with recommendations 	October 15	November 18, 2020

Dates unchanged by Emergency Rule

C.R.S. Reference and Description of Activity	Date listed in C.R.S.	2020 Deadline
<p>§ 39-9-105 Certification of valuations for assessment.</p> <ul style="list-style-type: none"> - State board of equalization finalizes review of and actions on Abstracts, including late filing counties. 	December 20	December 20
<p>§ 39-1-111 (5) C.R.S. Taxes levied by board of County Commissioners</p> <ul style="list-style-type: none"> - Final Certification of values to taxing entities by Assessor 	December 10	December 10
<p>§ 39-5-128 (1) C.R.S. Certification of valuation for assessment.</p> <ul style="list-style-type: none"> - Entities submit their levy to Commissioners 	December 15	December 15
<p>§ 39-1-111 (1) and (2) C.R.S. Taxes levied by board of County Commissioners</p> <ul style="list-style-type: none"> - Commissioners Levy Taxes 	December 22	December 22