

**YOU HAVE THE RIGHT TO APPEAL THE ASSESSOR'S DECISION**

**APPEAL PROCEDURES:**

If you choose to appeal the Assessor's decision, please submit this completed form to the County Board of Equalization (CBOE). To preserve your right to appeal, your appeal **MUST** be postmarked or delivered on or before:

**REAL PROPERTY - JULY 15**

Real property is LAND and BUILDINGS.

**PERSONAL PROPERTY - JULY 20**

Personal property is FURNISHINGS and EQUIPMENT.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day (39-1-120(3) CRS).

**County Board of Equalization**

**Mail to:** P.O. Box 68, Breckenridge, CO 80424

**Phone:** 970-453-3414

**Deliver to:** 208 Lincoln Ave 3rd Floor, Breckenridge, CO 80424

**DUTIES OF THE CBOE:**

The County Board of Equalization will sit to review the assessment roll of all taxable property, and to hear appeals from determinations of the Assessor for real and personal property, beginning July 1 and continuing through August 5(39-8-104 and 39-8-107(2) CRS).

The CBOE will send notification of your hearing time and place via standard U.S. mail. CBOE hearings are typically held during the last two weeks in July. Referees appointed by the County Commissioners will hear all presentations and make recommendations to the BOCC sitting as the CBOE. The CBOE must render its decision no later than August 5, and mail you a determination within five business days of that decision. For further information, see 39-8-107 CRS. If you do not receive a decision from the CBOE, and you wish to continue your appeal, you must file your appeal with the Board of Assessment Appeals by September 11, 39-2-125(1)(e) CRS.

**PETITION TO THE COUNTY BOARD OF EQUALIZATION**

If you wish to appeal the decision of the County Assessor to the CBOE, you must submit this completed form along with any supporting documentation or exhibits you wish to present. **Additional documents presented at the time of your hearing may not be considered due to time constraints.** Do not send original/irreplaceable documents; they will not be returned to you.

**BASIS OF YOUR APPEAL:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attach additional documents as necessary.

**SCHEDULE NUMBER:** \_\_\_\_\_ **REQUESTED VALUE:** \_\_\_\_\_

In accordance with 39-8-106(1.5) CRS, you **MUST** state your opinion of value in terms of a specific dollar amount.

**ATTENDANCE:**

It is critical that the CBOE know whether to expect your presence at the hearing. If you or an agent is not able to attend, the hearing referees will review your documentation along with the Assessor's report and rule based on this information. Petitioners and/or agents will be able to attend in person, via phone, or Zoom meeting.

Please indicate by circling: **WILL NOT ATTEND** **WILL ATTEND** **AGENT WILL ATTEND**

**OWNER / AGENT VERIFICATION:**

I, the undersigned owner or agent of this property, state that the information and facts contained herein and on any attachments constitute true and complete statements concerning the described property.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Email: \_\_\_\_\_ Daytime Telephone: \_\_\_\_\_

**AGENT ASSIGNMENT:** If you want an agent to submit the appeal or attend the hearing on your behalf, you **MUST** submit written authorization along with this appeal form. Appeals submitted by non-owners without such authorization **WILL NOT BE ACCEPTED** by the CBOE.

**TO PRESERVE YOUR APPEAL RIGHTS, YOU MUST PROVE YOU HAVE FILED A TIMELY APPEAL. WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING. YOU MAY CHECK THE DAILY COUNTY BOARD OF EQUALIZATION HEARING DOCKET AT WWW.SUMMITCOUNTYCO.GOV/788/BOARD-OF-EQUALIZATION FOR SCHEDULING.**