



**DENVER**  
THE MILE HIGH CITY

## Amended SB12-174 Denver-only Pilot Alternative Valuation Protest Procedure Johnston / Pabon

- This pilot legislation, exclusive to the City and County of Denver, offers a county-elected property tax protest procedure which simplifies how taxpayers object to county valuations and their resulting taxes. If this test is successful, future legislation could expand the optional alternate process to all counties.
- In the City and County of Denver and most Colorado counties, the County Board of Equalization (CBOE) and the Board of County Commissioners (BOCC) are composed of the same individuals – County Commissioners - supported by the same staff but operating under different, often redundant, rules. The CBOE deals exclusively with valuation appeals for no more than six consecutive weeks once a year. However, the BOCC has jurisdiction over property tax matters year round.
- The Pilot Alternative Valuation Protest Procedure streamlines existing taxpayer redress by combining annual written property valuation protests to the Assessor (Protest) and any subsequent appeals to the CBOE into a single protest to the BOCC filed during an extended protest period.
- The bill increases the time for taxpayer and tax agent filings from 30 days for Protest and 15 days for CBOE to as long as 6½ months (28 weeks). It eliminates the current BOCC action waiting period (if protest is missed), and provides county-level decisions much sooner.
- The bill establishes new BOCC written protests with start dates based on the nature of the protest. The clock starts running on May 1 (with the latest Notice of Valuation) for real property, July 15 for business personal property but leaves unchanged the entire tax abatement process and its existing January 1 start date in the following year.
- The bill would no longer force taxpayers to hurriedly file valuation objections - before they are ready or before supporting information is fully developed. They would now have several months to prepare.
- The Pilot Alternative Protest makes large volumes of protests more manageable for Denver by reducing five steps to two steps. The Assessor would also have more time to seek critical taxpayer input and to reach more settlements – thereby making many hearings unnecessary.
- The bill also resolves a longstanding problem with existing CBOE and BOCC hearings by requiring the taxpayer or taxpayer's representative to provide supporting information and to be present at protest hearing if requested by the Board. Today in Denver proceedings, being 'present' includes telephone conference calls and other audio/video connections. The penalty for not being present at a protest hearing, absent good cause, is dismissal of that protest with no right to appeal the dismissal.

For more information contact Denver Assessor Paul Jacobs at [paul.jacobs@denvergov.org](mailto:paul.jacobs@denvergov.org) or 720 913-4068



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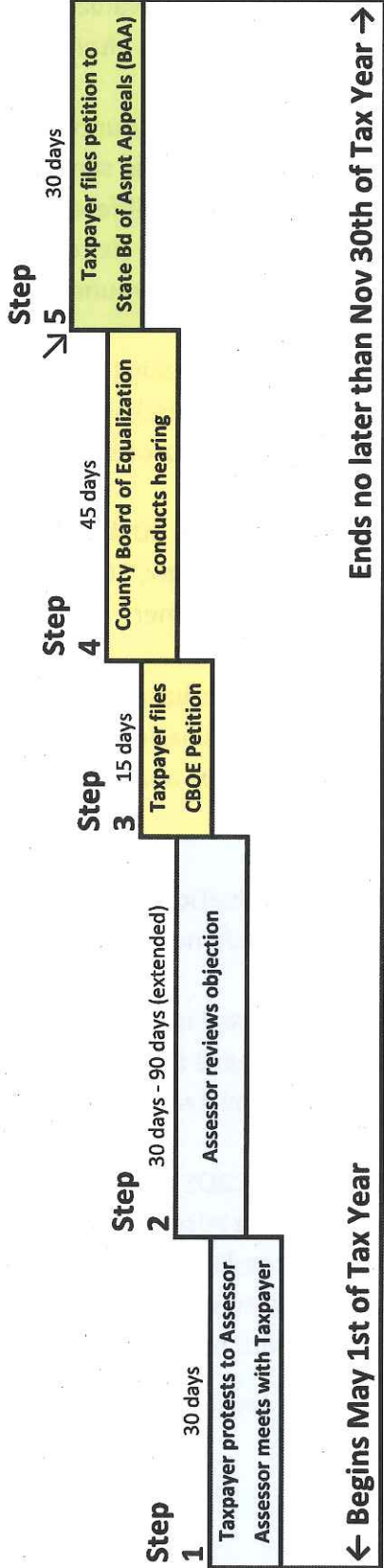
## Comparative Real Property Steps and Time Lines

### Existing: Assessor Written Protest and County Board of Equalization (CBOE) Process

Elapsed Time from beginning of local action until start of state level of appeal (5 Steps):

Minimum: 150 days

Maximum: 210 days (using extended protest schedule)



### Proposed: Denver Pilot Alternative Protest Procedure - Board of County Commissioners (BOCC)

Elapsed Time from beginning of local action until start of state level of appeal (2 Steps):

Minimum: 90 days

Maximum: 229 days

