

Denver-only Pilot Alternate Valuation Protest Procedure

Key Events, Actions & Dates:

HB13-1113 signed by Governor on March 8, 2013 – option effective immediately

Enabling City ordinance – final approval expected early April

New Board of County Commissioner (BoCC) rules scheduled to be adopted in May

2013 Real Property Notices of Valuation (NOV's) to be mailed May 1

Business Personal Property NOV's to be mailed July 15 (*new date with HB1113*)

Why Are We Doing This?

To improve taxpayer service by resolving differences sooner – avoid appeals & courts

Simplify and streamline the valuation objection & protest process for owners & agents

Single board (County Commissioners) handles all proceedings with consolidated rules

Two opportunities: Protest before tax levy – 6 months

Abatement petition after tax bills – 24 months (*unchanged*)

Increase owner and agent participation in review/dispute process by being present

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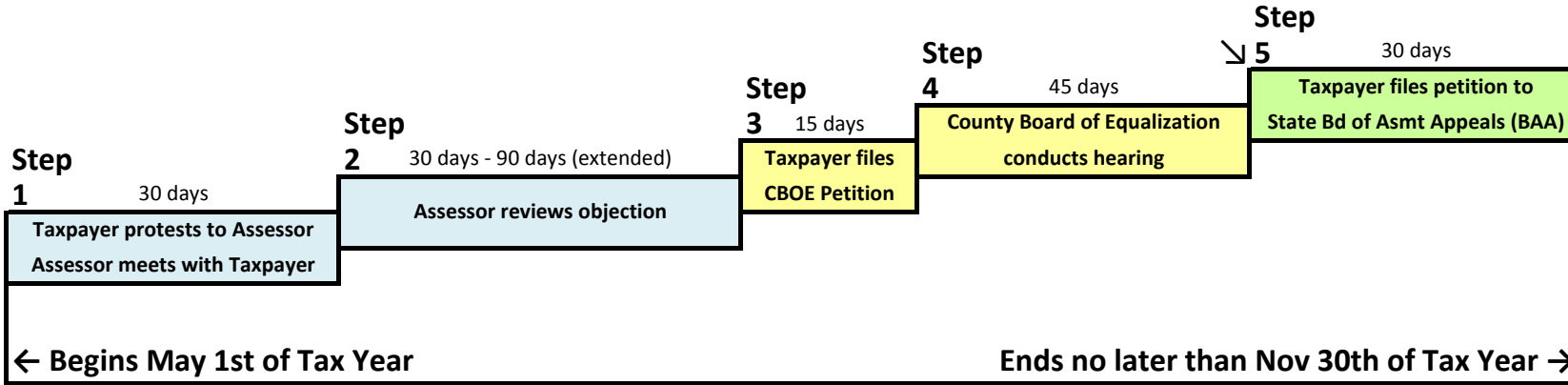
Comparative Real Property Steps and Time Lines

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)

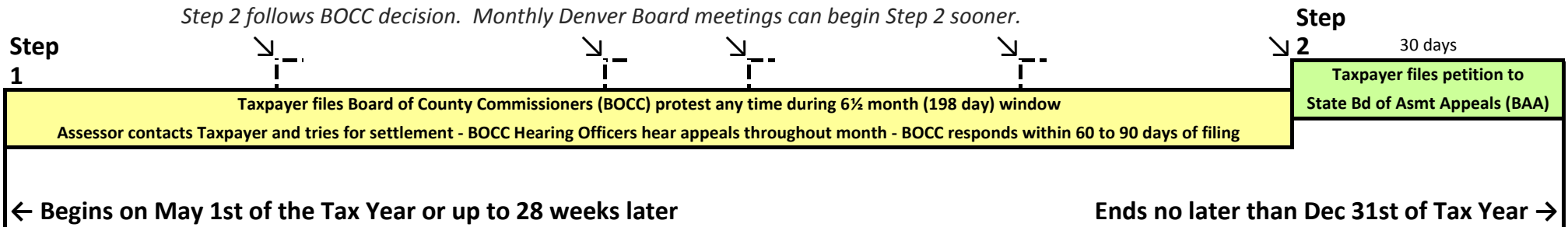


Proposed: Denver Pilot Alternative Protest Procedure - Board of County Commissioners (BOCC)

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

Minimum: 90 days

Maximum: 229 days



What's Different?

Assessor Protest & Board of Equalization are now combined under BoCC process

Extend November 15 protest filing deadline – 28 weeks vs. 30 days

Protests not completed by BoCC at year end become abatement petitions in January

Taxpayer or agent may be required to be present at hearing or risk dismissal/no appeal

Increased City appraiser to taxpayer/agent contact with emphasis on agreement

Greater use of electronic communications – website, online & email exchanges

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