

ASSESSOR'S COMPARABLES & PETITIONER'S EVIDENCE

The comparables used by the Assessor to set the value of your property are available for pick-up three business days prior to your hearing. The packets are available at the Assessor's Office in the Larimer County Administrative Services Building at 200 W. Oak Street, on the 2nd Floor. For more information on these packets, contact the Assessor's Office directly at (970) 498-7050.

The CBOE is not affiliated with the Assessor's Office. Any evidence previously submitted by you to, or used by, the Assessor's Office will not be brought forward to the CBOE.

Any evidence you wish to submit can be provided when the hearing is scheduled or brought to the hearing by you, the petitioner(s). However, if you wish for the Assessor's Office to receive new evidence, **it must be submitted at the time the hearing is scheduled.**

CONTACT INFORMATION

For administrative questions, contact:

Larimer County Clerk & Recorder
CBOE Administrative Office
Phone: (970) 498-7838
Email: CBOEAdmin@larimer.org
Website: larimer.gov/boe

For questions about the assessed value of your property, contact:

Larimer County Assessor
Phone: (970) 498-7050
Website: larimer.gov/assessor



Tina Harris, Larimer County Clerk & Recorder

200 W. Oak Street, Fort Collins, CO 80521
(970) 498-7838 | CBOEAdmin@larimer.org

Hours of Operation: 8:00am - 5:00pm M-F

For further information, please visit and view the CBOE videos on our website at larimer.gov/boe.



LARIMER COUNTY BOARD OF EQUALIZATION

PROPERTY VALUE APPEAL INFORMATION

CBOE ADMINISTRATIVE OFFICE
LARIMER COUNTY ADMINISTRATIVE
SERVICES BUILDING
200 W. OAK STREET, FORT COLLINS, CO

IMPORTANT DATES

July 1 - July 17, 2023
Real Property Hearings Scheduled

July 1 - July 20, 2023
Personal Property Hearings Scheduled

July 17 - August 4, 2023
All Hearings Held

WHAT IS THE COUNTY BOARD OF EQUALIZATION?

The County Board of Equalization (CBOE) is tasked with assuring property owners receive just and equalized property value assessments.

The Larimer County Board of County Commissioners appoints a panel of local real estate experts to act as referees who make recommendations on valuation and classification of property to the County Commissioners.

CBOE ADMINISTRATIVE OFFICE

The Clerk & Recorder serves as the administrative office for the CBOE and oversees the scheduling of CBOE hearings and the proper filing of documentation. As the administrators, we serve as the liaison between the CBOE, the taxpayer, the Assessor's Office, and the County Commissioners. Each member of the CBOE Administrative Office is deputized by the Larimer County Clerk and Recorder and strives to ensure that you, the taxpayer, have full access to the appeal system.



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HOW DO I FILE AN APPEAL FOR REAL OR PERSONAL PROPERTY?

If you choose to appeal to the CBOE, you should provide the following three documents for each appeal. **Failure to include these three documents may hinder your ability to schedule a CBOE hearing:**

1. **Notice(s) of Determination (NOD)** - You received from the Assessor's Office.
2. **Petition(s) to County Board of Equalization (on the back of your NOD)** - Complete and sign this document.
3. **Hearing Request** - Complete with your name, agent name (if applicable)*, schedule/parcel number (which can be found on the front of your NOD), and the dates and times that you are unavailable to attend a hearing.

**A letter from the property owner designating the agent must be submitted with the Hearing Request.*

There are three ways to transmit your appeal(s):
Mail:

County Board of Equalization
PO Box 1280
Fort Collins, CO 80522

Email: CBOEAdmin@larimer.org

Deliver in Person:

Larimer County Administrative Services Building
200 W. Oak Street, Suite 1000 (1st Floor)
Fort Collins, CO 80521

DEADLINES FOR APPEAL

Appeal submission(s) must be postmarked, dated and time-stamped (if using email), or delivered in person to our office by the following dates:

Real Property - 5:00 pm, Sat., July 15, 2023

Personal Property - 5:00 pm, Tues., July 20, 2023

Appeal submissions for Real Property can be delivered in person on **Mon. July 17, 2023**, until 5:00 pm.

HEARING NOTICES

Hearing notices will include the date, time, and location of your hearing and will be delivered by mail and email (if provided):

Mail - Notice will be mailed to the address on the NOD and to the email address provided on the Hearing Request. Please provide an alternate mailing address if you do not want the notice mailed to the address on your NOD.

Email - Notices will be electronically mailed using the originating email address and to the email address provided on the Hearing Request, if one is provided.

In-Person - Notice will be provided to you at the time of delivery of the documents to our office.

WHAT SHOULD I EXPECT DURING MY CBOE HEARING?

All hearings will be held in person at 200 W Oak Street, Fort Collins, CO. Your hearing with the CBOE will be comprised of one referee appointed by the Board of County Commissioners, a licensed appraiser from the Assessor's Office, and you, the petitioner.

Each hearing will be 15 minutes in length. This allows you, the taxpayer, to present your evidence for 5 minutes and a representative from the Assessor's Office to present their evidence for 5 minutes, with the remaining time allocated to the referees for deliberation and questions.

WHEN WILL I RECEIVE THE DECISION OF THE BOE?

CBOE recommendations are submitted to the Board of County Commissioners. The Administrative Office will mail decision letters to property owners after the County Commissioners' ruling.

Accompanying each letter will be information regarding further appeal options available to you.