

**LARIMER COUNTY
BOARD OF EQUALIZATION
(CBOE)**

**PROPERTY VALUE APPEAL
INFORMATION**



Larimer County Clerk & Recorder
CBOE Administrative Office
Larimer County Courthouse Offices
200 W. Oak Street
Fort Collins, Colorado

970-498-7838

CBOEAdmin@larimer.org

Hours of Operation: 8:00a – 5:00p, M-F

www.Larimer.org/clerk/clerk/boe.htm

**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.

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

CBOE ADMINISTRATIVE OFFICE

The administrative office for the County Board of Equalization oversees the scheduling of CBOE hearings, the proper filing of documentation, and serves as a liaison between the CBOE, 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.

**HOW DO I FILE
AN APPEAL?**

If you choose to appeal to the CBOE you MUST:

- Complete and sign the back of your **Notice of Determination (NOD)**.
- Complete the enclosed **Hearing Request Slip**.
- Postmark or deliver appeals in person **by July 15, 2013** for real property and July 22, 2013 for personal property.

Mail:

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

Deliver:

Larimer County Courthouse
Citizen Information Center
200 W. Oak Street 1st Floor
Fort Collins, CO 80521

You will be notified, in writing, of the date, time, and location of your hearing. Your notice of hearing will be mailed shortly after receiving your NOD and Hearing Request Slip. If you wish to receive your notice at an alternative address, please provide the alternative address.

WHAT MUST I INCLUDE WITH MY APPEAL?

IMPORTANT: Failure to include the following may hinder your ability to schedule a CBOE hearing.

1. Notice of Determination – complete with your estimate of property value and signature.

2. CBOE Hearing Request Slip – complete with your name, agent name (if applicable), schedule/parcel number (which can be found on the front of your NOD), and dates and times that you are unavailable to attend a hearing.

3. Evidence – any evidence illustrating a need for adjustment to the Assessor’s assigned value. All evidence previously submitted to the Assessor’s Office must be resubmitted to the CBOE as the CBOE is not affiliated with the Assessor’s Office.

WHAT SHOULD I EXPECT DURING MY CBOE HEARING?

Your hearing with the CBOE will be comprised of one or two referees appointed by the Board of County Commissioners, an appraiser from the Assessor’s Office, and you, the taxpayer.

Each hearing will be 20 minutes in length. This allows you, the applicant, to present your evidence for 8 minutes and a representative from the Assessor’s Office to present their evidence for 8 minutes, with the remaining time allocated to the referees for deliberation and questions.

ASSESSOR’S COMPARABLES

The comparables used by the Assessor to set the valuation of your property are available for pick-up three business days prior to your hearing. The packets are available in the Assessor’s Office in the Larimer County Courthouse 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.

WHEN WILL I RECEIVE THE DECISION OF THE BOARD OF EQUALIZATION?

CBOE decisions will be submitted to the Board of County Commissioners for consideration on the Tuesday following the conclusion of all CBOE hearings. The Administrative Office will mail decision letters to property owners shortly after the County Commissioners’ ruling.

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

CONTACT INFORMATION

For administrative questions, contact:

**Larimer County Clerk & Recorder
CBOE Administrative Office**

Phone: 970-498-7838

Email: CBOEAdmin@larimer.org

Website: www.Larimer.org/clerk/clerk/boe.htm

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

Larimer County Assessor

Phone: 970-498-7050

Website: www.larimer.org/assessor