

## **Assessor's Acronyms Defined:**

<b>BIA</b>	Best information available. Property information assumed by the appraiser when access to a property is limited or denied.
<b>BOAA</b>	Board of Assessment Appeal
<b>BOCC</b>	Board of County Commissioners.
<b>CAMA</b>	Computer automated mass appraisal. A "CAMA" card is a printout of a property profile giving pertinent information regarding the land and/or improvements.
<b>CBOE</b>	County Board of Equalization.
<b>C. R. S.</b>	Colorado Revised Statutes. This is the body of law created and maintained by the General Assembly. These laws can be found in Colorado's "Red Books." They are also available on the Colorado General Assembly website at <a href="http://www.leg.state.co.us/">http://www.leg.state.co.us/</a> .
<b>GIS</b>	Geographic Information System. A collection of computer hardware and software tools used to enter, edit, store, manipulate and display geographically referenced data. (Mapping)
<b>NOD</b>	Notice of determination. Notice sent by the assessor of changes in value, if any, following a protest.
<b>NOV</b>	Notice of valuation. Sent yearly, no later than May 1 <sup>st</sup> , this notice informs the property owner of the actual value of the property as set by the assessor.
<b>PPDS</b>	Personal property declaration schedule. A form requesting a business owner's inventory of transportable business equipment. This declaration is to be submitted yearly.
<b>PIN</b>	Parcel identification number. In Huerfano County the PIN is also known as the schedule number and functions as the tax ID number also.
<b>RCN</b>	Replacement cost new.
<b>RCNLD</b>	Replacement cost new, less depreciation.
<b>SMI</b>	Severed mineral interest. Mineral interests held by someone other than the property's surface owner.
<b>TABOR:</b>	<u>T</u> axpayer's <u>B</u> ill <u>o</u> f <u>R</u> ights. Passed in 1992, this amendment was designed to restrict the growth of government.
<b>TD</b>	Treasurer's Deed.
<b>TD-1000</b>	Real property transfer declaration. A questionnaire that purchasers of real property are required to fill out upon property transfer. This information is used by the assessor to determine whether a sale qualifies to be included in the market sample used to set values.