

# Important Assessment Dates

## January

## Statute

1/1 at noon	Assessment date for all taxable property.	39-1-105
1/1 at noon	Lien of general taxes for current year attaches.	39-1-107
1/1	Property taxes for the prior year become due. <b><u>Payment dates: April 30, full payment.</u></b> <b><u>Last day in February and June 15, half-payments.</u></b>	39-10-102 (1)(b)(l) 39-10-104.5
ASAP after 1/1	Assessor mails two personal property schedules, and two subdivision land valuation questionnaires to appropriate taxpayers.	39-5-108 39-1-103(14)(d) 39-3-119.5
No later than 1/10	Assessor delivers tax warrant to treasurer.	39-5-129

## March

No later than 3/20	Subdivision developers or agents must return signed, completed declaration to assessor.	39-1-103(14)(d)
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## April

No later than 4/1	Treasurer submits senior citizen exemptions report for previous tax year to state treasurer.	39-3-207(3)
Prior or subsequent to 4/15	Assessor may require additional information from owners of taxable property.	39-5-115
No later than 4/15	Taxpayers return personal property schedules to assessor, including works of art display statement, drilling rig valuations, and all producing natural resources property.	39-5-108 39-5-113.5(1) 39-6-106 39-6-111.5 39-7-101
No later than 4/15	Taxpayers may request extension of 10 or 20 days for filing personal property schedule.	39-5-116(1)

No later than 4/15	Owners and operators of producing mines file statement with the assessor.	39-6-106
No later than 4/15	Owners and operators of oil and gas leaseholds file statement with the assessor.	39-7-101
Subsequent to 4/15	Assessor determines personal property values from best information available and imposes a penalty for taxpayers failing to file.	39-5-116

## May

On or before 5/1	Assessor gives public notice of hearings on real And personal property	39-5-122(1)
No later than 5/1	Assessor mails senior citizen exemption notice to residential real property owners.	39-3-204
No later than 5/1	Assessor sends “notices of valuation” (NOVs) for real property, together with a protest form, to taxpayers.	Sec. 20, Art X, CO Constitution
First working Day after NOVs Have been Mailed.	Assessor sits to hear objections concerning real property valuations.	39-5-122(1)

## June

No later than 6/1	Taxpayer notifies assessor in writing, or in person, of real property protest.	39-5-121(1) 39-5-122(1),(2)
By 6/1	Assessor concludes real property hearings.	39-5-122(1),(4)
No later than 6/15	Assessor sends NOVs, together with a protest form, for personal property, drilling rig valuations, and all producing natural resources property.	Sec. 20 Art. X CO Constitution 39-5-121(1.5) 39-5-113.3(2) 39-6-111.5 30-7-102.5
Beginning 6/15	Assessor sits to hear all objections concerning personal property, drilling rig valuations, and all producing natural resources property.	39-5-122(1) 39-6-111.5 39-7-102.5

No later than 6/30	Taxpayer mails protest to assessor for personal property, drilling rig valuations and all producing natural resources property. <b>(Postmarked no later than June 30.)</b>	39-5-121(1.5) 39-5-122
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On or before last working day in June	Assessor mails two copies of real property NOD (Notice of determination) to taxpayer.	39-5-122(2)
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## July

Prior to 7/1	CBOE (County Board of Equalization) publishes notice of sitting to review assessment roll and hear appeals on real and personal property valuations.	39-8-104(1)
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Beginning 7/1	CBOE sits to hear appeals on real and personal Property valuations.	39-8-104
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2 <sup>nd</sup> Monday In July	Assessor reports to CBOE the assessed value of all taxable real property in the county. Assessor submits list of real property protests and the action in each case.	39-8-105(1)
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By 7/5	Assessor concludes personal property hearings.	39-5-122(2)
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No later than 7/5	Taxpayer notifies assessor <u>in person</u> of personal property protest.	39-5-121(1.5) 39-5-122
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On or before 7/10	Assessor mails two copies of personal property NOD to taxpayer.	39-5-122(2)
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On or before 7/15 of that Year	Taxpayer mails one copy of assessor's real property NOD to CBOE. Appeals bearing postmark on or before 7/15 constitutes proper filing.	39-8-106(1)(a)
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7/15	Assessor reports to CBOE the assessed value of all taxable personal property in the county, moveable equipment which was apportioned with other counties, a list of all people who failed to file a declaration schedule and the action in each case, and a list of personal property protests and the action taken in each case.	39-8-105(2)
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No later than 7/15	Residential real property owners mail or deliver senior citizen exemption applications to assessor. Applications bearing a postmark of 7/15 are considered timely filed.	39-3-205 39-3-206
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late applications may be accepted up to September 15<sup>th</sup> if applicant shows good cause for filing late.

On or before 7/20 of that year	Taxpayer mails one copy of assessor's personal property NOD to CBOE. Appeals bearing postmark on or before 7/20 constitute proper filing.	39-8-106(1)(a)
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## August

No later than 8/5 of that year	CBOE concludes hearings and renders decisions on real and personal property appeals.	39-8-107(2)
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Within 5 business days of rendering decision.	CBOE mails decisions on real and personal property appeals.	39-8-107(2)
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No later than <u>30 days</u> after CBOE decision is mailed.	Appeals from CBOE decisions must be filed with BAA (Board of Assessment Appeals), district court, or BOCC (Board of County Commissioners) for binding arbitration.	39-8-108(1)
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No later than 8/15	Assessor mails denial notice to residential real property owners returning incomplete or nonqualifying senior citizen exemption applications.	39-3-206(1)
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By 8/25	Treasurer reports to the Tax Administrator taxes abated, refunded, or determined to be uncollectible and canceled during the previous reporting period.	39-10-114(3)
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No later than 8/25	Assessor notifies each taxing entity, the Division of Local Govt. and the Dept. of Education of the total assessed value of real and personal property within the entity, and the exceptions to the 5.5% property tax revenue limitation.	39-5-121(2)(a) 39-5-128(1)
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No later than 8/25	The assessor certifies the actual value of the taxable property in each school district to the secretary of each school district.	39-5-128(1)
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On or before the last working day in August.	Assessor mails two copies of real property NOD to taxpayer.	39-5-122(2)
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## September

Prior to 9/1	County clerk gives published notice that the BOCC, sitting as the CBOE from 9/1 to 10/1, will hear appeals for senior citizen exemption denials.	39-8-104(2)(b)
On or after 9/1	BOCC, sitting as the CBOE, begins hearing appeals for denial of senior citizen exemption.	39-3-206(2)
On or before 9/1	CBOE publishes notice of sitting to review assessment roll and hear appeals on real and personal property valuations.	39-8-104(2)
9/1	CBOE sits to hear appeals on real property valuations.	39-8-104(2)
2 <sup>nd</sup> Monday in September	Assessor reports to CBOE the assessed value of all taxable real property in the county. Assessor submits list of all real property protests and the action in each case.	39-8-105(1)
On or before 9/15 of that year	Taxpayer mails one copy of assessor's real property NOD to CBOE. Appeals bearing postmark on or before 9/15 constitutes proper filing.	39-8-106(1)(a)
No Later than 9/15	Applicant can file a senior homestead exemption application by this date <u>if applicant can show good cause for not filing by 7/15.</u>	39-3-206(2)(a.5)
No later than 9/15	Applicant requests hearing with CBOE to contest assessor's denial for senior homestead exemption.	39-3-206(2)(a)
No later than <u>45 days</u> after BAA decision	Taxpayer appeals to court of appeals.	39-8-108(2) 24-4-106(11)

## October

No later than 10/1	BOCC, sitting as the CBOE, conclude hearing appeals for denial of senior citizen exemption.	39-3-206(2)
No later than 10/10	Assessor submits report of approved senior citizen exemptions to the Administrator.	39-3-207(1)

## November

No later than  
11/1 CBOE concludes hearings and renders decisions on real Property appeals. 39-8-107(2)

No later than  
11/21 Assessor transmits abstract to the Administrator. Assessor reports assessed value in the county, each municipality, and each school district by class and subclass on form prescribed by the Administrator. Assessor also reports the assessed value of new construction, destroyed property, and net change of minerals and oil and gas production. 39-5-123

## December

No later than  
12/22 County commissioners levy taxes. 39-1-111(1)