

Arapahoe County

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Board Summary Report

File #: 25-478 Agenda Date: 9/9/2025 Agenda #: 6.m.

To: Board of County Commissioners

Through: PK Kaiser, Assessor

Prepared By:

Ben Swartzendruber, Assistant County Attorney; Julia McQueen, Administration Supervisor, Assessor's Office

Subject:

Assessor's Annual Report on Real and Personal Property

Purpose and Request:

The Assessor requests the Board of County Commissioners, acting as the County Board of Equalization, to receive and accept the Assessor's reports included herewith regarding (1) the total number of taxable real and personal property parcels and assessed values for 2025, (2) the protests of real and personal property valuations received in 2025, and (3) the personal property accounts that failed to file personal property schedules for 2025.

Alignment with Strategic Plan: Good Governance - Deliver mandated and essential services with excellence.

Background and Discussion: Pursuant to C.R.S. § 39-8-105(1), each year on or before July 15th, or on or before September 15th if a County uses an alternate protest and appeal procedure to determine objections and protests concerning valuations of taxable property as provided in C.R.S. § 39-5-122.7 (as Arapahoe County is required to use for tax year 2025), the County Assessor is required to report to the County Board of Equalization the valuation for assessment of all taxable real property in the County, including a list of all persons who have appeared before the Assessor to present objections or protests and the actions taken. And pursuant to C.R.S. § 39-8-105(2), the County Assessor is required to report to the County Board of Equalization the valuation of all taxable personal property in the county, noting any valuations for assessment of portable or moveable equipment that has been apportioned pursuant to statute. The Assessor is also required to include a list of all persons in the county who failed to return any schedules and report the actions taken, as well as a list of all persons who have appeared before the Assessor to present objects or protests and the actions taken.

Alternatives: None.

Fiscal Impact: Potential changes (reductions and/or increases) in actual value based upon the results of protests filed.

Alignment with Strategic Implementation Strategies: N/A.

Concurrence: N/A.