



## Board Summary Report

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**File #:** 26-346

**Agenda Date:** 7/14/2026

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**To:** Board of County Commissioners

**Through:** PK Kaiser, Assessor

**Prepared By:**

Rhonda King, Assessment Administrator, and Ben Swartzendruber, Sr. Assistant County Attorney

**Subject:**

Assessor's Annual Reports 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 on the protests of real and personal property valuations received in 2026. The reports will not be available until early July and will be provided to the Board as soon as they are available.

**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 elects to utilize the alternate protest and appeal procedure provided in C.R.S. § 39-5-122.7 to determine objections and protests concerning valuations of taxable property, 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:** The County Attorney's Office concurs with this request.