



## Legislation Text

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**File #:** 24-355, **Version:** 1

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**To:** Board of County Commissioners

**Through:** PK Kaiser, Assessor

**Prepared By:**

Julia McQueen, Administrative Supervisor, Assessor

**Presenter:** Benjamin Swartzendruber, Senior Assistant County Attorney

**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 on the protests of real and personal property valuations received in 2024.

**Background and Discussion:** Pursuant to C.R.S. § 39-8-105(1), each year on or before July 15<sup>th</sup>, or on or before September 15<sup>th</sup> if a County elects to utilize the 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, 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.

Staff may provide additional information during the business meeting.

**Alternatives:** None.

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

**Alignment with Strategic Plan:**

- Be fiscally sustainable
- Provide essential and mandated service
- Be community focused

**Concurrence:** The County Attorney's Office concurs with this request.

**Resolution:** A draft resolution is attached.