

2020 APPEAL FORM

REAL PROPERTY PROTEST FORM

PROPERTY ADDRESS: _____

Account or Parcel Number: _____

You may use this section of the form to initiate the protest process. If you wish to protest the classification or valuation of your property, please complete this section and return this form to the Assessor's office at the address shown on the Notice of Valuation by **June 1 – after such date, your right to protest is lost.**

What is your estimate of the property's value as of June 30, 2018? \$ _____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, photos, rent roll, appraisal, etc.)

REAL PROPERTY QUESTIONNAIRE

ATTACH ADDITIONAL DOCUMENTS AS NECESSARY

(Do not send original documents, they will not be returned.)

MARKET APPROACH: This approach to value uses comparable sales from July 1 2016 through June 30, 2018. The following items, if known, will help you estimate the market value of your property. If available, attach a copy of any appraisal or written estimate of value.

Have similar properties in your immediate neighborhood sold within the 24 month data gathering period? For more information, please go to the Assessor's website: www.broomfield.org/164/Assessor.

| DATE SOLD | PROPERTY ADDRESS | SELLING PRICE |
|-----------|------------------|---------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

Based on these sales and accounting for differences between sold properties and your property, state the value of your property. \$ _____

COST AND INCOME APPROACH: For vacant land, commercial and industrial properties the Assessor must also consider the cost and income approaches to value. If your commercial or industrial property was not leased from July 2016 through June 2018, please complete the market approach section above. To assist the Assessor in evaluating your appeal, and if your property was leased during July 2016 through June 2018, please attach an operating statement indicating your income and expense amounts. Attach a rent schedule indicating the square footage and rental rate for each tenant occupied space. If known, attach a list of rent comparables for competing properties.

Estimate of value based on cost approach: \$ _____

Estimate of value based on income approach: \$ _____

AGENT AUTHORIZATION

I, the undersigned owner of the property identified on this notice, authorize the agent named below to act on my behalf in the property tax protest for the tax year 2020. Or attach letter of authorization signed by the property owner.

Agent Name (Please Print) _____

Signature of Property Owner _____

Agent Address _____

Date _____

Agent Email _____

Agent Telephone _____

OWNER / AGENT ATTESTATION

I, the undersigned owner or agent¹ of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Name of Owner (Please Print): _____

Signature of Owner or Agent _____

Phone _____

Email _____

Date _____

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VALUATION INFORMATION

Your property was valued as it existed on January 1 of the current year. The value of residential property is based on the market approach to value. Generally, the value of all other property is based on consideration of the market, cost, and income approaches to value. The appraisal data used to establish value is from the 24-month period ending June 30, 2018, § 39-1-104(10.2)(a), C.R.S. If insufficient data existed during the 24-month data gathering period, data from each preceding six-month period (up to a period of five years preceding June 30, 2018) may be utilized, § 39-1-104(10.2)(d), C.R.S.

“Improvements” are defined as all structures, buildings, fixtures, fences, and water rights erected upon or affixed to land, whether or not title to such land has been acquired.

Most property in Colorado is revalued every odd-numbered year, § 39-1-104(10.2)(a), C.R.S.

REAL PROPERTY PROTEST PROCEDURES

To assist you in the protest process, you may elect to complete and submit the enclosed Protest Form. **To preserve your appeal rights, your protest must be postmarked, emailed, faxed, or delivered in person to the Assessor no later than June 1 – after such date, your right to protest is lost.** You may be required to prove that you filed a timely appeal; therefore, we recommend that all correspondence be mailed with proof of mailing including email which should have a read receipt.

If you wish to protest, please include your estimate of property value as of June 30, 2018, and any additional documentation that you believe supports a change in the classification and/or valuation of your property.

ASSESSOR'S DETERMINATION

The Assessor must mail you a Notice of Determination **on or before the last working day in June**. If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination, you must submit a written appeal to the County Board of Equalization **on or before July 15** if you wish to continue your appeal, § 39-8-106(1)(a) and (3), C.R.S.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

NOTICE OF PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS AND DISABLED VETERANS

A property tax exemption is available to senior citizens, qualifying disabled veterans, and the surviving spouses of senior citizens or disabled veterans who were previously granted the exemption. For those who qualify, 50 percent of the first \$200,000 in actual value of their primary residence is exempted. The state pays the exempted portion of the property tax. Once approved, the exemption remains in effect for future years, and the applicant need not reapply. The General Assembly may eliminate funding for the Senior Citizen Exemption or Disabled Veteran Exemption at their discretion in any year that the budget does not allow for the reimbursement. Application requirements are as follows.

SENIOR CITIZEN EXEMPTION

The exemption is available to applicants who: a) are at least 65 years of age as of January 1 of the year of application, b) owned their home for at least 10 consecutive years as of January 1, and c) occupied it as their primary residence for at least 10 consecutive years as of January 1. Limited exceptions to the ownership and occupancy requirements are detailed in the qualifications section of the application. The exemption is also available to surviving spouses of senior citizens who previously met the requirements. The application deadline **for 2020 is July 15**. The application form is available from and must be submitted to the county assessor at the address shown on this Notice of Value.

DISABLED VETERAN EXEMPTION

The exemption is available to applicants who: a) sustained a service-connected disability while serving on active duty in the Armed Forces of the United States, b) were honorably discharged, and c) were rated by the United States Department of Veterans Affairs as one hundred percent “permanent and total” disabled through disability retirement benefits. Disabilities rated at less than one hundred percent and VA unemployability awards do not meet the eligibility requirement. The applicant must have owned and occupied the home as his or her primary residence since January 1 of the year of application; however, limited exceptions to the ownership and occupancy requirements are detailed in the eligibility requirements section of the application. The application deadline **for 2020 is July 1**. Applications are available from the Colorado Department of Military and Veterans Affairs (DMVA) at the address and telephone number shown below and from the website of the Colorado Division of Property Taxation at <http://dola.colorado.gov/dpt>. Completed applications must be submitted to the DMVA at the following address:

Colorado Department of Military and Veterans Affairs

Division of Veterans Affairs

1355 S. Colorado Blvd., Bldg. C, Suite 113, Denver, Colorado 80222

Telephone: 303-284-6077 Fax: 303-284-3163 Website: www.colorado.gov/vets

DISABLED VETERAN SURVIVING SPOUSE EXEMPTION

The exemption is available to surviving spouses of disabled veterans who had the disabled veteran exemption and who passed away prior to January 1 of the current year. The property must be owner occupied and used as the primary residence of an owner-occupier who is the surviving spouse of a qualifying disabled veteran. The application deadline **for 2020 is July 1**. The application is available from the Division of Veterans Affairs or the county assessor of the county in which the property is located, and must be returned to the county assessor.