

## BOARD OF COUNTY COMMISSIONERS BRIEFING PAPER

### BCC-BOE Adoption of Alternate Protest and Appeal Procedure

February 28, 2023

☐ For Information

☐ For Discussion/Board Direction

☒ Consent to  
Place on Business/  
Hearing Agenda

**Issue:** Whether the Board of County Commissioners ("BCC"), at the request of the Assessor, elects to use the alternate appeal procedure for 2023.

**Background:** C.R.S. § 39-5-122.7 provides that, at the request of the Assessor, the BCC may adopt an alternate (extended) protest and appeal procedure concerning valuations of taxable property. The election must be made annually pursuant to statute, and the Board of Assessment Appeals ("BAA") and the District Court must be advised of the election. The County has been using the expanded appeal calendar since 1999.

**Discussion:** By using the expanded appeal calendar, our appraisers have additional time to perform research, undertake more field inspections and correct property description errors. The expanded calendar also allows for more contact and communication with the property owner.

**Fiscal Impact:** N/A

**Revenue Limits Impact:** ☐ yes ☒ no

There is no impact to the county's TABOR fiscal year spending limit, no revenue is being requested.

**SPA Review:** No fiscal impact, support with no concerns.

**Facilities Review:** n/a

**BIT Review:** n/a

**Fleet Review:** n/a

**Human Resources Review (new FTE only):** n/a

**Recommendations:** Staff recommends that the Board of County Commissioners adopt the alternate (extended) protest and appeal procedure requested by the Assessor and allowed by C.R.S. § 39-5-122.7.

**Originator:** Chris Courtney

**Contacts for Additional Information:** Chris Courtney, Scot Kersgaard

To: Andy Kerr, Chair  
Tracy Kraft-Tharp, Commissioner  
Lesley Dahlkemper, Commissioner

From: Scot Kersgaard, Assessor

Date: February 1, 2023

RE: 2023 Assessor Protest – County Board of Equalization Appeal Calendar and Process

Please allow this memo to serve as the formal request from the office of Jefferson County Assessor to use the alternate protest and appeal procedure for determining objections and protests to valuation of both real and personal property during 2023 (39-5-122.7 C.R.S.).

In order to use the expanded appeal calendar, the County Commissioners must make an election to do so prior to May 1 of each year upon request of the County Assessor. The law also requires notice of such election by the Commissioners to the State Board of Assessment Appeals and the district court in the county.

Once the election is made, the County Assessor and the County Board of Equalization have more time to respond to valuation protests and appeals. This year, the County Assessor will have until the 15th day of August to issue the Notice of Determination and the County Board of Equalization will have until November 1 instead of August 5 to hear and issue decisions on appealed cases.

The County has been using the expanded appeal calendar since 1999. Prior to that time, many property owners felt they were rushed through the appeals process. By using the expanded appeal calendar, our appraisers have additional time to perform research, undertake more field inspections and correct property description errors. The expanded calendar also allows for more contact and communication with the property owner.

The use of the expanded protest and appeals calendar is one way we affirm our commitment to continue providing innovative and efficient service to the citizens of Jefferson County.

cc: Kimberly Sorrells, County Attorney  
Chris Courtney, Administrative Coordinator, County Board of Equalization