

## **Denver Property Owners Still Have Time to Protest Their Tax Valuations**

Colorado real property tax notices of valuation are issued by the county assessors by May 1 of each year. The owner has until June 1 of that year to file a protest of that valuation, except for property within the City and County of Denver, Colorado. Beginning this year, Denver has elected to use a new Pilot Alternate Valuation Protest Procedure established by statute at Denver's request in § 39-5-122.8, C.R.S. that extends the protest filing deadline to November 15, 2013 for both real and business personal property.

Denver's stated objective in extending the protest period is to reduce or eliminate the undocumented, unsupported 'placeholder' protest filings by allowing the taxpayer to prepare and file more fully developed protests. Once the owner has developed the protest and is ready to meet with the Denver assessment staff, an appointment can be scheduled to discuss the merits of the protest and attempt resolution.

If a resolution cannot be reached in meetings, a hearing can be scheduled by the Board of County Commissioners with a 30-day written notice and opportunity to reschedule the hearing. The owner or its authorized representative may be required to be present at hearing. "Present" now includes optional telephone, audio and video conferencing. The penalty for not being present, absent good cause, is dismissal of the protest with no right of appeal.

Denver's new protest procedure does not change abatement options, deadlines or appeal rights. The taxpayer is still limited to a protest or petition for abatement but not both for the same tax year. Denver is just starting with this new pilot program and has not yet finalized rules under which it will be implemented. Please call us if you have questions on your property tax rights.