

## REAL PROPERTY TAXPAYER REMEDIES

(Media Release)

Assessors, please note: If you are using the standard protest and appeal procedures, please delete dates for the alternate protest and appeal procedures before submitting this document for publication.

If your county has elected to use the alternate protest and appeal procedures, please replace the standard dates below with the alternate dates shown in parentheses.

If your county is using an extended base period, please adjust the January 1, 2023 through June 30, 2024 dates accordingly.

NAME AND ADDRESS OF CONTACT:

**MOFFAT COUNTY ASSESSOR**

**1198 W. VICTORY WAY SUITE 102**

**CRAIG, CO 81625**

TELEPHONE NUMBER: (970) 824-9102

### **SUGGESTED RELEASE: April 1 through May 15**

For tax years 2025 and 2026, the county assessor is required by law to appraise all real property at a June 30, 2024 level of value. Notices of Valuation reflecting the 2026 values may be included with your tax bill. If not included with your tax bill, Notices of Valuation will be sent to owners of real property by May 1. The information used by the assessor to value your property is available for your review.

From May 4 through June 8, owners of real property may protest the value or the classification established by the assessor. This protest period provides an opportunity for taxpayers to inform the assessor of errors in classification, property description, or other discrepancies that may result in a reduction in value or a change in classification.

Protests to the assessor must be postmarked or presented in person on or before June 8. The assessor must make a decision concerning your protest and mail you a written Notice of Determination on or before the last working day in June (*August 17 – for alternate protest and appeal procedures*).  
**ADDITIONAL INFORMATION IN ALTERNATE PROTEST COUNTIES: For protests of values on rent producing commercial real property, taxpayers must submit, two full years of rental income data, two full years of tenant reimbursement data, two years of itemized expenses and two full years of rent roll data on or before July 15. For further information, please contact your county assessor's office.**) If you are satisfied with the assessor's determination, the tax bill you receive next January will be based on the value and classification reflected on the Notice of Determination.

If you disagree with the assessor's decision, you may file an appeal with the county board of equalization. An appeal to the county board of equalization must be postmarked or hand-delivered no later than July 15 (*September 15 – for alternate protest and appeal procedures*). The county board will notify you by mail of the hearing date, time, and place where you may present evidence to substantiate your case. Evidence includes documentation such as the sale prices of properties similar to yours that sold between January 1, 2023 and June 30, 2024 (*Adjust dates accordingly*). The county board will conclude hearings and render decisions by the close of business on August 5 (*November 2 – for alternate protest and appeal procedures*). The county board must mail you a decision within five business days of the date of its decision. If you are satisfied with the county board's decision, the tax bill you receive next January will be based on the valuation and classification reflected in the county board's decision.

If you disagree with the action of the county board, you may file an appeal with the State Board of Assessment Appeals or the district court, or you may request a binding arbitration hearing. Your appeal must be made within 30 days of the date of the county board's mailed decision.

For additional information regarding the protest and appeal process, contact your county assessor at **(telephone number)**.