

# Taxpayer Calendar

## January 1

All taxable property is listed and valued based on its status as of this date, for the following year's tax roll.

§ 39-1-105

## Not Later than January 10

Assessor delivers tax warrant to treasurer.

§ 39-5-129

## By January 31

The Property Tax Statement (tax bill) is mailed to property owners by the Weld County Treasurer's Office. The levies shown on the bill are provided by the taxing entities by December 15 the prior year.

§ 22-40-102(1),(3), § 39-5-128(1)

## February 28

First half of taxes must be received (if paid in installments).

§ 39-10-102(1)(b)(I), § 39-10-104.5

## April 15

Last date to return a list of all business personal property (equipment and furnishings) and oil and gas Declaration Schedules to avoid penalties.

§ 39-5-108, § 39-5-113.5(1), § 39-6-106, § 39-6-111.5, § 39-7-101

## By April 30

Taxes must be received (if paid in whole).

§ 39-10-102(1)(b)(I), § 39-10-104.5

## By May 1

Taxpayers are notified of valuation of real property.

§ 20, art. X, COLO. CONST., § 39-5-121(1), § 39-7-102.5

## May 1 – June 1

Assessor hears protests to real property valuations.

§ 39-5-122(1)

## June 1

Last date to file a protest of real property valuation

§ 39-5-121(1), § 39-5-122(1), (2)

**By June 15**

Taxpayer is notified of business personal property and/or oil and gas valuations.  
§ 20, art. X, COLO. CONST., § 39-5-121(1.5), § 39-5-113.3(2), § 39-6-111.5, § 39-7-102.5

**June 15**

Second half of taxes must be received (if paid in installments).  
§ 39-10-102(1)(b)(I), § 39-10-104.5

**June 15-June 30**

Assessor hears protests of business personal property and/or oil and gas valuations.  
§ 39-5-122(1), § 39-5-122(4), §39-6-111.5, §39-7-102.5

**June 30**

Last date to file a protest of a business personal property and/or an oil and gas valuation.  
§ 39-5-121(1.5)(a), § 39-5-122

**June 30**

Assessor mails a Notice of Determination to taxpayers that protested real property valuations.  
§ 39-5-122(2), § 39-5-122.7

**By July 1**

Applications for disabled veteran exemptions are submitted to the Division of Veterans Affairs.  
Applications bearing a postmark of July 1 are considered timely filed.  
§ 39-3-205(1)(b), § 39-3-206, § 39-3-206(1.5)(a), § 39-3-206(2)(a.7)

**By July 10**

Assessor mails a Notice of Determination to taxpayers that protested personal property and/or oil and gas valuations.

**By July 15**

Senior property tax exemption form must be completed and returned to the assessor. If you have already returned one to the Assessor's Office you do not need to reapply.  
§ 39-3-205, § 39-3-206

**By July 15**

To appeal the Assessor's Office decision regarding a real property valuation protest, the property owner mails a copy of the Assessor's real property Notice of Determination to County Board of Equalization. Appeals bearing postmark on or before July 15 constitute proper filing.  
§ 39-8-106(1)(a)

**July 15–August 5**

County Board of Equalization hears protests of real and personal property valuations.

§ 39-8-104

**By July 20**

To appeal the Assessor's Office decision regarding a personal property valuation protest, the property owner mails a copy of the Assessor's real property Notice of Determination to County Board of Equalization. Appeals bearing postmark on or before July 20 constitute proper filing.

§ 39-8-106(1)(a)

**By August 5**

County Board of Equalization concludes hearings and renders decisions on real and personal property appeals. A Notice of Determination will be mailed within five days of a decision being made by the County Board of Equalization.

§ 39-8-107(2), § 39-8-107(2)

**Not later than 30 days after County Board of Equalization decision is mailed**

Appeals from County Board of Equalization decisions must be filed with the Board of Assessment Appeals, district court, or BOCC for binding arbitration.

§ 39-8-108(1)