

PERSONAL PROPERTY SPECIAL NOTICE OF VALUATION

Brenda Dones
 Weld County Assessor
 1400 N 17th Ave
 Greeley, CO 80631
www.weldgov.com

Date of Notice: 11/18/2022
 Telephone: (970) 400-3650
 Fax: (970) 304-6433
 Office Hours: 8:00 a.m. to 5:00 p.m.
 Email: appeals@weldgov.com

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PROPERTY ADDRESS
P4186508	2022	0420	LEASED EQUIPMENT TO MULTIPLE TAX AREAS AARONS
PROPERTY OWNER	AARON'S LLC C/O SILVER OAK ADVISORS PO BOX 2437 SMYRNA, GA 30081-2437		
PROPERTY CLASSIFICATION	RATE	PRIOR ACTUAL VALUE	ACTUAL VALUE FOR TAX YEAR 2022
PERSONAL PROPERTY	29.00%	158,495	333,299
TOTAL		\$158,495	\$333,299

The value of the personal property identified above will be entered on the tax warrant for the following reason(s):

Annual reappraisal or audit

For the tax year shown above, the assessment rate for personal property was/is 29%, § 39-1-104(1), C.R.S.

The tax notice you receive will be based on the actual value of the personal property for the tax year shown above.

Your 2022 estimate of taxes (payable in 2023) is:

ESTIMATED TAX AMOUNT: \$8,435

The tax amount is merely an estimate based upon the best information available. You have the right to protest the adjustment in valuation, but not the estimate of taxes, § 39-5-121(1.5), C.R.S.

You have the right to protest the classification and/or valuation of your property. Please refer to the reverse side of this notice for additional information.

VALUATION INFORMATION

Personal property (furnishings, machinery and equipment) is valued according to its use and condition as of January 1 of the tax year indicated on the front of this Special Notice of Valuation. The value of personal property is based on consideration of the market, cost, and income approaches to value, § 39-1-103(5)(a), C.R.S.

If the personal property was omitted from the tax warrant for the tax year shown on the reverse side of this notice, the actual value shown is based on the best information available pursuant to § 39-5-116(2)(a), C.R.S.

PROTEST PROCEDURES

If you choose to protest the valuation of your property, you must present written or oral objections to the Assessor **within 30 days of the date of this notice**. You may be required to prove that you mailed your protest on or before the deadline; therefore, we recommend that you retain proof of mailing.

To assist you in the protest process, you may elect to complete and submit the enclosed Special Protest Form.

BY MAIL: 1400 N 17th Ave, Greeley, CO 80631
FAX: 970-304-6433
E-MAIL: appeals@weldgov.com

To preserve your appeal rights, your protest must be either postmarked or received by the Assessor within 30 days of the date of this notice – after such date, your right to protest is lost.

The Assessor must mail you a Special Notice of Determination **within 30 days of the date your protest was filed**. If you disagree with the Assessor's determination, or if you do not receive a Special Notice of Determination within 30 days of the date your protest was filed and you wish to continue your appeal, you may file a Petition for Abatement or Refund of Taxes with the county after you receive the tax bill. Abatement petitions are available on the Division of Property Taxation's website at www.dola.colorado.gov/dpt or from the Office of the County Assessor. The Assessor will make a recommendation to the Board of County Commissioners, and the Board will conduct a hearing on the petition. Every Petition for Abatement or Refund of Taxes filed pursuant to § 39-10-114, C.R.S. shall be acted upon by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date the petition was filed, § 39-1-113(1.7), C.R.S. Abatement or refund of taxes is precluded by law when the valuation of personal property is based on the best information available (BIA), § 39-5-118, C.R.S. and Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).

To preserve your appeal rights, you must file a Petition for Abatement or Refund of Taxes within two years after January 1 of the year following the year in which the taxes were levied, § 39-10-114(1)(a)(I)(A), C.R.S. For omitted property, taxes are levied on the date the tax bill is mailed.

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.

For additional information, contact the Assessor's office at the telephone number listed on the front of this notice.

PERSONAL PROPERTY SPECIAL PROTEST FORM

You may use this section of the form to initiate the protest process. If you wish to protest the valuation of your property, please complete this section and return a copy of both sides of this form to the Assessor's office at the address shown on the Notice of Valuation.

Account Number: P4186508

What is your estimate of the property's value? \$ _____

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., original installed cost, comparable sales, rental income, etc.)

AGENT AUTHORIZATION

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property tax protest for the tax year shown above.

Agent's Name (Please Print) _____ Signature of Property Owner _____

Agent's Street Address _____ Date _____

Agent's City, State, Zip Code _____ Agent's Telephone Number _____

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.

Signature _____ Telephone Number _____ Date _____

¹ Attach letter of authorization signed by the property owner.

