## REAL PROPERTY SPECIAL NOTICE OF VALUATION

Brenda Dones

Weld County Assessor

1400 N 17<sup>th</sup> Ave

Greeley, CO 80631

Weld County Assessor

Telephone: (970) 400-3650

Fax: (970) 304-6433

Office Hours:8:00 am to 5:00 pm

Email: appeals@weld.gov

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PROPERTY ADDRESS	
R8988930	2024	5915	2115 COUNTY ROAD 42 WELD	
SMITH STEVEN C, SMITH MIRIAM L 2231 COUNTY ROAD 42 BERTHOUD, CO 80513-8025			PT SW4 21-4-68 LOT A LOT LINE ADJ LLA24-0017	
PROPERTY CLASSIFICATION	N RATE	PRIOR ACTUAL VALUE	ACTUAL VALUE FOR TAX YEAR 2024	
AG LAND	26.40%	0	1,215	
AG RESIDENTIAL	6.70%	0	506,769	
тот	AL	\$0	\$507,984	
PROPERTY CHARACTERISTICS				
For specific property characteristic details, please see the Building Information and Valuation Information Tabs on your Property Report.				

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

Legal description was changed.

For the tax year shown above, the assessment rate for residential property is 6.7%, § 39-1-104.2(3), C.R.S. Generally, all other property, including vacant land, was assessed at 27.9%, § 39-1-104(1), C.R.S.

The tax notice you receive next January will be based on the current year actual value.

Your 2024 estimate of taxes (payable in 2025) is: \$2,228.

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.

The tax notice you receive will be based on the full or partial year actual value shown above. If the Senior Citizen or Disabled Veteran Property Tax Exemption has been applied to your residential property, it is not reflected in the full or partial year actual value shown above.

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

Property was valued as it existed on January 1 of the tax year indicated on the front of this Special Notice of Valuation. The value of residential property is based on the market approach to value. Generally, the value of all other property is based on consideration of the market, cost, and income approaches to value. The appraisal data used to establish value is from the 18-month period ending June 30, 2022, § 39-1-104(10.2)(a), C.R.S. If insufficient data existed during the 18-month data gathering period, data from each preceding six-month period (up to a period of five years preceding June 30, 2022) may be utilized, § 39-1-104(10.2)(d), C.R.S.

For tax year 2023, Actual Values for residential improved property and commercial improved property will be reduced by \$15,000 and \$30,000 respectively. These reductions have a floor of \$1,000 in assessed value.

If you would like information about the approach used to value your property, please contact your county assessor. For specific property characteristic details, please see the Building Information and Valuation Information Tabs on your Property Report online at <a href="https://www.weld.gov">www.weld.gov</a>.

## PROTEST PROCEDURES

If you choose to protest the classification or 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 17<sup>th</sup> Ave, Greeley, CO 80631

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 <a href="https://dpt.colorado.gov/">https://dpt.colorado.gov/</a> 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.

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.

## **REAL PROPERTY SPECIAL PROTEST FORM**

You may use this section of the form to initiate the protest process. If you wish to protest the classification or 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: R8988930					
What is your estimate of the property's value as of June 30, 2022? \$					
What is the basis for your estimate of attach additional sheets as necessary photos, rent roll, appraisal, etc.)	of value or your reason for requesting a review? (Please and any supporting documentation, i.e., comparable sales,				
AGENT AUTHORIZATION					
I, the undersigned owner of the property my behalf in the property tax protest for	identified above, authorize the agent named below to act on 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 agent <sup>1</sup> of the herein and on any attachments hereto a	property identified above, affirm that the statements contained re true and complete.				
Signature	Telephone Number Date				

<sup>&</sup>lt;sup>1</sup> Attach letter of authorization signed by the property owner.