

Table 9 illustrates the effect of Gallagher on the statewide assessed value of residential property since 1983. As the table shows, the percentage of actual value attributable to residential property has increased dramatically during the last 25 years, from 53.2 percent in 1983 to 77.6 percent today. At the same time, the adjustment of the residential assessment rate caused the percentage of total assessed value comprised of residential property to remain essentially stable.

PROTESTS, APPEALS, AND ABATEMENTS

Protests and Appeals

Colorado statutes mandate a process that allows taxpayers the opportunity to challenge the actual value established by the assessor. The process begins with the taxpayer's protest to the assessor. Upon receiving a protest, the assessor reviews the issues raised, and either adjusts or maintains the actual value established for the property. Taxpayers who disagree with the assessor's decision can appeal to the county board of equalization. Taxpayers who disagree with the county board's decision have three choices for further appeal. They can appeal to the State Board of Assessment Appeals (BAA), district court, or binding arbitration. Decisions of the BAA and district court can be appealed to the Colorado Court of Appeals and ultimately to the Colorado Supreme Court. Decisions of an arbitrator are final.

Taxpayers can protest and appeal in both reappraisal (odd numbered years) and intervening years (even numbered years). However, the number of protests and appeals are typically higher in the years of reappraisal.

The number of protests and appeals varies greatly from county to county. During 2007 (the last reappraisal year), Jefferson County received the greatest number of protests with 12,974 while Kiowa County received none. For many counties, the protest process places a significant strain on the resources of the assessor's office. Table 10 lists the protests and county board appeals for each county during the last three reappraisal years, organized according to the county officer pay categories established in

§ 30-2-102, C.R.S. For the purpose of this table, the Cities and Counties of Denver and Broomfield are placed in category one. Table 11 provides a statistical summary of protests and appeals.

Abatements

Abatement petitions can be filed for taxes erroneously or illegally levied, for overvaluation, or for an assessment error. Taxpayers who filed a protest can file an abatement petition only for a clerical error or an illegality, but not for an overvaluation. Abatement petitions can be filed up through the first working day in January two years after the date the taxes were levied. Because abatement petitions are filed on taxes already levied, the abated or refunded taxes constitute lost revenue to the affected local governments; however, § 39-10-114(1)(a)(l)(B), C.R.S., and case law, allow local governments to recover abated taxes through an increase in mill levies. Table 12 displays the taxes abated during 2006, 2007, and 2008.

TABLE 10

PROTESTS AND APPEALS												
County	Protests to Assessor				Protests to Assessor (PER EMPLOYEE)				Appeals to CBOE			
Category 1	2001	2003	2005	2007	2001	2003	2005	2007	2001	2003	2005	2007
Adams	4,558	9,295	8,404	6,242	109	227	195	145	1,059	2,459	1,488	964
Arapahoe	9,836	7,442	5,119	9,679	141	103	71	138	1,040	2,593	1,337	2,758
Boulder	8,618	10,910	6,741	9,682	180	235	145	206	978	1,620	648	230
Broomfield		1,260	939	1,084		144	104	120		206	111	178
Denver	7,521	9,356	5,784	12,292	74	108	70	154	1,742	2,441	1,807	2,456
Douglas	6,730	7,030	6,360	8,608	143	143	127	172	2,001	2,115	2,512	2,508
El Paso	6,240	5,300	7,000	5,999	106	90	113	105	1,210	1,230	1,440	851
Jefferson	9,566	14,419	8,285	12,974	139	257	145	228	1,208	2,271	1,557	1,741
Larimer	13,422	17,275	14,783	11,685	274	353	279	225	916	2,681	2,035	1,161
Pueblo	794	690	733	1,272	23	20	23	42	5	12	3	10
Weld	4,969	5,075	4,626	4,340	121	134	119	122	133	380	468	396
Category 2												
Eagle	4,985	2,968	2,550	5,869	208	135	116	293	1,325	947	495	1,548
Fremont	1,498	669	1,221	1,636	136	51	94	126	31	0	17	145
Garfield	1,230	1,774	1,166	981	88	111	69	59	35	704	339	345
La Plata	721	1,854	1,466	2,772	42	103	75	135	35	57	57	60
Mesa	4,143	3,011	2,658	3,235	153	112	95	112	421	311	2,658	213
Pitkin	1,543	1,733	963	2,118	171	173	96	223	416	530	181	387
Summit	4,236	4,532	3,283	3,365	212	239	173	173	343	587	300	374
Category 3												
Alamosa	277	181	151	248	35	23	19	31	28	18	7	9
Archuleta	750	1,041	1,303	2,207	94	110	118	276	9	268	32	500
Chaffee	1,551	1,128	1,177	1,011	141	125	131	112	118	110	164	101
Clear Creek	976	1,017	779	732	174	182	139	146	41	37	12	41
Delta	845	731	609	780	89	66	57	59	66	24	14	32
Gilpin	218	1,062	378	696	44	266	63	99	6	24	10	47
Grand	1,862	1,209	1,047	2,431	177	114	95	221	152	100	91	321
Gunnison	1,624	1,516	943	2,200	148	138	86	220	86	146	64	182
Las Animas	738	573	403	445	74	57	40	45	15	18	4	23
Logan	364	246	231	255	33	25	26	28	18	23	13	20
Moffat	181	295	289	454	26	42	48	76	9	38	6	13
Montrose	575	605	645	928	52	53	61	81	37	88	97	186
Morgan	320	382	504	466	27	29	46	42	5	13	29	9
Otero	204	185	103	107	26	21	13	13	4	2	6	1
Park	2,100	3,029	2,324	2,270	191	263	186	197	170	184	348	172
Rio Blanco	123	151	77	263	19	25	13	44	1	6	0	145
Routt	1,899	1,552	837	1,533	181	148	73	153	547	131	150	352
San Miguel	937	1,041	761	657	117	116	109	73	85	196	134	68
Teller	1,737	1,523	917	1,942	109	95	61	129	338	99	110	323
Category 4												
Custer	163	192	98	173	41	38	20	35	1	2	1	0
Elbert	449	639	612	236	32	46	47	18	18	21	175	15
Huerfano	211	173	127	186	35	29	21	27	9	42	2	4
Kit Carson	232	200	194	271	58	50	49	90	8	3	5	1
Lake	649	247	246	476	130	41	41	95	58	28	7	16
Montezuma	569	554	486	622	57	55	54	69	30	23	71	83
Ouray	267	359	413	463	67	120	103	116	13	22	21	55
Prowers	880	350	350	150	147	58	70	30	2	0	0	0
Rio Grande	430	349	332	1,086	61	50	83	136	10	1	4	25
Washington	50	61	90	15	10	12	18	3	1	36	1	0
Yuma	353	372	256	148	59	74	51	27	0	102	1	0
Category 5												
Baca	25	34	5	20	6	10	1	6	0	0	0	0
Bent	75	92	134	126	25	23	34	32	1	2	2	0
Cheyenne	68	36	60	128	23	12	20	51	3	1	3	0
Conejos	297	427	137	113	66	95	137	25	3	0	0	0
Costilla	194	101	54	765	39	20	11	153	3	9	5	194
Crowley	25	46	11	5	25	46	11	5	0	2	0	1
Hinsdale	142	133	81	319	71	67	41	80	6	10	6	1
Lincoln	41	38	24	15	8	8	5	3	0	1	0	0
Phillips	97	39	37	13	32	13	12	4	5	1	0	0
Saguache	94	208	43	133	24	38	9	27	1	2	0	1
San Juan	24	41	56	59	16	27	56	59	0	0	2	10
Category 6												
Dolores	89	57	112	199	27	18	37	66	2	1	0	1
Jackson	60	10	1	2	30	5	1	2	5	2	1	2
Kiowa	2	0	0	0	1	0	0	0	0	0	0	0
Mineral	300	10	6	35	226	7	4	18	4	1	0	1
Sedgwick	58	7	14	18	29	4	7	6	0	0	14	0

TABLE 11

PROTESTS AND APPEALS			
Assessors	2003	2005	2007
Total Parcels	2,249,070	2,268,488	2,342,391
Parcels/Schedules Protested	126,835	99,538	129,234
Protests as a Percent of Total Parcels	5.2%	4.4%	5.5%
Percent Change from Prior Reappraisal	11.5%	-21.5%	29.8%
County Boards of Equalization (CBOE)			
Parcels/Schedules Appealed to CBOE	22,981	19,065	19,280
Percent of CBOE Appeals to Protests	18.1%	19.2%	14.9%
Board of Assessment Appeals (BAA)			
BAA Dockets	2,303	1,797	2,518
Abatements	177	132	250
Appeals	2,126	1,665	2,268
Percent of BAA Appeals to CBOE Appeals	10.0%	9.4%	13.1%
Percent of BAA Appeals to Protests	1.8%	1.8%	1.9%
Percent of BAA Appeals to Total Parcels	0.1%	0.1%	0.1%
Additional Assessor Costs			
Dollars of Overtime Paid	\$184,007	\$93,226	\$113,288
Hours of Compensation Time Granted	7,131	2,825	3,317
Parcels Protested Per Assessor's Employee			
Average Number Protested Per Employee	137	109	94
Maximum Number Protested Per Employee	353	279	293
Minimum Number Protested Per Employee	0	0	0
Parcels Protested Per Employee – Frequency Distribution			
0 – 50	27	28	24
51 – 100	11	19	13
101 – 200	18	16	19
201 – 300	6	1	8
301 – 400	2	0	0
Counties Reporting	64	64	64
Parcel count derived from county Abstracts of Assessment. Includes condominium units.			
Overtime/comp time figures not available from all counties.			
Board of Assessment Appeal (BAA) dockets include appeals from the County Board of Equalization (CBOE) and county abatement decisions			