

INSTRUCTIONS FOR APPEALING PROPERTY TAX ASSESSMENTS WITH THE DISTRICT COURT

These standard instructions are for informational purposes only and do not constitute legal advice about your case. If you choose to represent yourself, you are bound by the same rules and procedures as an attorney.

GENERAL INFORMATION

- ◆ Before a case can be filed in the District Court, you must have filed a “protest” with the County Assessor, filed an appeal with the County Board of Equalization, and received a decision from the County Board of Equalization.
- ◆ An appeal of the decision of the County Board of Equalization must be made no later than 30 days after the date the decision was mailed to you, (§39-8-107, C.R.S). You can file an appeal with the Board of Assessment Appeals, or file a Petition with the District Court, or you can submit your case to arbitration. **Information regarding the above 3-options is as follows:**
 1. **Board of Assessment Appeals:** Testimony, exhibits, or any other evidence may be introduced by you to set forth your position at the hearing. This may be the quickest and least expensive method, (pro se taxpayers representing themselves, no filing fee is required for the first two petitions filed within the fiscal year). However, you must use their forms. To review their instructions and required forms, contact the Board of Assessment Appeals at: <http://dola.colorado.gov/baa/>
Department of Local Affairs - Board of Assessment Appeals, State Centennial Building
1313 Sherman Street, Room 315
Denver, Colorado 80203
(303) 866-7710
 2. **Submit your case to arbitration:** To pursue arbitration, you must notify the County Board of Equalization of your intent. The arbitrator’s decision is final and your right to appeal your current valuation ends. To obtain specific details on this option, you may want to search for a website for the county where the property is located.
 3. **File a Petition with the District Court:** New testimony, exhibits or any other evidence may be introduced at a hearing. If you choose this option, please read the information below prior to filing a Petition. A filing fee of \$224.00 is required.
- ◆ For additional information, please review §39-8-106 and §39-8-108 of the Colorado Revised Statutes.
- ◆ If you have a disability and need a reasonable accommodation to access the courts, please contact your local ADA Coordinator. Contact information can be obtained from the following website:
http://www.courts.state.co.us/Administration/HR/ADA/Coordinator_List.cfm

COMMON TERMS

- ⊗ Petition: Document officially commences the Petition to Appeal process.
- ⊗ Petitioner: The person or persons filing the Petition with the Court.
- ⊗ Respondent: The County Assessor and Board of Equalization who are to be served the Petition to Appeal.
- ⊗ Service of Process: The official means by which a party is notified that a document has been filed against him/her and provided a copy of the document and a description of the person’s rights and obligations as a party to the case.
- ⊗ Hearing Date: The date that the Petitioner and Respondent must appear in Court.
- ⊗ Return Date: The date that the Respondent must file his/her answer by, (listed on the Summons).
- ⊗ May: In legal terms, “may” is defined as “optional” or “can”.
- ⊗ Shall: In legal terms, “shall” is defined as “required”.

If you do not understand this information, please contact an attorney.

FEES

A filing fee of \$224.00 is required. If you are unable to pay the filing fee, you must complete the Motion to File without Payment and Supporting Financial Affidavit (JDF 205) and submit to the Court. Once you submit the completed JDF 205 form and a blank Order (JDF 206), the Court will decide whether you need to pay the filing fee.

FORMS

To access a form online go to www.courts.state.co.us and then click "Forms". The packet/forms are available in PDF or WORD by selecting "**District Civil – Property Tax Appeal**". You may complete a form online and print it or you may print it and type or print legibly in black ink. **Read these instructions carefully to determine what forms you may need.**

- JDF 600 District Civil Summons
- JDF 601 District Court Civil (CV) Case Cover Sheet for Initial Pleading of Complaint, Counterclaim, Claim, or Third-Party Complaint
- JDF 603 Instructions to Complete District Court Civil (CV) Case Cover Sheet
- JDF 606 Petition to Appeal Property Tax Assessment

STEPS TO FILING THE PETITION

Step 1: Complete appropriate forms.

The caption needs to be completed on all forms filed. **Keep a copy of each form for your own records and make a copy to provide to the other party.**

- Petition to Appeal Property Tax Assessment (JDF 606)**
 - Fill in all the blanks on the Petition. Identify the owners of the property as the Petitioner(s) and the County Assessor and Board of Equalization as the Respondent(s) and any other parties applicable to your case.
 - Attach documents received from the County Assessor. This can include your original assessment and your decision from the County Board of Equalization.
- District Civil Summons (JDF 600)**
 - Complete all sections in the caption. The Court will date and sign the form when it is filed.
- District Court Civil (CV) Case Cover Sheet for Initial Pleading of Complaint, Counterclaim, Claim, or Third-Party Complaint (JDF 601).**
 - Review the Instructions - JDF 603 prior to completing this form.
 - As of July 1, 2004, the JDF 601 case cover sheet is required by C.R.C.P. 16.1 Simplified Procedure for all District Civil (CV) actions filed on or after that date. This cover sheet must be filed with the complaint and any counterclaim, cross-claim, or third-party complaint.

Step 2: You are ready to file your case with the Court.

Provide the Court with the Petition, Summons and Case Cover Sheet.

- Pay the filing fee of \$224.00.
- The Court will set the case for trial. Check with the local court regarding their procedures for setting trials.

Step 3: Serve all documents on the Respondent(s).

You are ready to have the Respondent(s) served. You are responsible for paying the service fees, if any. Personal service must be made by someone not related to the case and who is over the age of 18 and must be made on each Respondent at least 14 days before the hearing date. Complete the following process based on the type of service selected:

Personal Service:

- Select the Sheriff's Department, a private process server, or someone you know over the age of 18 who is not involved in the case, and who knows the rules of service to serve the other party.
- Provide the process server with the Petition, Summons, and Case Cover Sheet.
- The process server will need to return a completed return of service to the Court for filing or return it to you to bring and file with the Court.

Step 4: Be prepared for your hearing.

This is an opportunity for you to state your claims regarding your property tax assessment. If you have exhibits, please label them and make copies for the Court and the Respondent(s). District Civil matters can be complicated, so it is suggested that you consult an attorney for assistance with this matter.