

<b>Process / Action</b>	<b>Intervening Year Appeals Schedule (even numbered years)</b>	<b>Reappraisal Year Appeals Schedule (odd numbered years)</b>
Assessor mails real property Notices of Valuation	Not later than May 1	Not later than May 1
Assessor hears protests to real property valuation	May 1 through June 1	May 1 through June 1
Taxpayer mails written real property valuation protest to Assessor. Protests postmarked after June 1 can not be accepted. Taxpayer hand delivers written real property valuation protest to Assessor before 5 p.m. Faxed or online protests will be accepted if date-stamped by midnight June 1.	Not later than June 1	Not later than June 1
Assessor concludes real property protest hearings	Not later than June 1	Not later than June 1
Assessor mails personal property Notices of Valuation	Not later than June 15	Not later than June 15
Assessor hears protests to personal property valuations	Beginning June 15	Beginning June 15
Taxpayer mails written personal property valuation protest to Assessor	Not later than June 30	Not later than June 30
Assessor concludes personal property protest hearings	By June 30	By June 30
Assessor mails 2 copies of Notice of Determination on real and personal property protests	On or before last working day of June	On or before last working day of August
Taxpayer files a written real or personal property valuation appeal to County Board of Equalization (CBOE)	On or before July 15	On or before Sept 15
CBOE concludes hearings on property valuation appeals	Not later than August 5	Not later than Nov 1
CBOE mails decisions on real and personal property appeals	Within 5 days of rendering decision	Within 5 days of rendering decision
Appeals from CBOE decisions filed with BAA, district court or BOCC for binding arbitration.	Not later than 30 days after CBOE decision	Not later than 30 days after CBOE decision