



Tax and Licensing Division
15151 E. Alameda Parkway, Ste. 5700
Aurora, Colorado 80012
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Tax Compliance Guide

Notice of Assessment, Appeals & Protests

(12/2022)

THIS GUIDANCE IS A SUMMARY IN LAYMEN'S TERMS OF THE RELEVANT AURORA TAX LAW FOR THIS TOPIC, INDUSTRY, OR BUSINESS SEGMENT. IT IS PROVIDED FOR THE CONVENIENCE OF TAXPAYERS AND IS NOT BINDING UPON THE CITY. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE AURORA MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

Auroragov.org/tax

When the City determines that a tax deficiency exists, a Notice of Assessment is issued to the taxpayer. This letter is a legal notice and demand for payment and should be read carefully as immediate action is required. The City may issue a Notice of Assessment for a tax deficiency or estimated tax deficiency, resulting from the following:

- ❖ An audit of a taxpayer's records,
- ❖ Failure to provide adequate records as needed for a City tax audit (estimated assessment)
- ❖ If, at any time, the finance director reasonably finds that the collection of sales or use tax will be jeopardized by delay (jeopardy assessment)

Payment Due Date

A Notice of Assessment becomes final, due, and payable 30 days from the date the audit was closed (the due date listed on the Notice of Assessment). Unless, within those 30 days, the taxpayer files a written protest requesting review and modification of the assessment. All protests must be received on or before the due date shown on the Notice of Assessment. ***This deadline cannot be extended.***

Filing a Protest

Taxpayers are advised to review the *Rules Governing Hearings before the Finance Director*, Section 130-64 of the Aurora Municipal Code, prior to filing a protest. This Guide outlines the process for resolving disputes and contains the requirements for proper filing. Protests must contain, without limitation, the following:

- ❖ The Notice of Assessment or denial of a claim for refund protested (the taxpayer name, assessment number and date of issuance),
- ❖ The amount and type of tax disputed,
- ❖ A concise statement detailing all claims asserted as the basis for the protest,
- ❖ Documentation to support the claims of the protest, and,
- ❖ The name, address, and telephone number of the legal representative authorized to present the case on behalf of the taxpayer, including a Power of Attorney form where required.

A timely filed protest does not stop the accrual of interest during the appeal process or during subsequent appeals.

Protest Resolution

When the City receives a properly filed and timely protest, the Finance Director may either schedule an informal meeting to resolve the appeal or proceed to a hearing before a duly appointed hearing officer.

An informal meeting with the taxpayer is an attempt to resolve the issues without holding a hearing. An informal meeting does not waive the taxpayer's right to a hearing. If the issues cannot be resolved, a hearing will then be scheduled by the City.

Hearings are held in accordance with the *Rules Governing Hearings before the Finance Director*; they are typically informal. Legal counsel for the City will be present at the hearing and the taxpayer may also have their counsel present.

If the issues raised in the appeal remain unresolved, the Hearing Officer's decision can be reviewed by the District Court or, in some cases, by the Colorado Department of Revenue.

Citations

Aurora Municipal Code
§ 130-31. Definitions
§ 130-64. Review Procedure for Aggrieved Taxpayers.
§ 130-68. Interest on Tax Deficiencies
§ 130-69. Penalty for tax deficiencies.

Contact Us

For additional assistance, please contact us:

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