

The Louisville Municipal Code (LMC) provides for the appeal of certain determinations made by the Finance Director and details the requirements to appeal, the contents of the petition, the time limitations to appeal, the location of the hearing, the conduct of a hearing, and further appeals available.

Requests for Appeal

A taxpayer that has been denied a refund claim, issued a Notice of Determination, Assessment and Demand for Payment, or issued a Jeopardy Assessment for failure to file a return for underpayment of tax owed, or as a result of an audit, may submit a written request for appeal.

Time Limitation

Any petition or request for appeal must be submitted in writing to the Finance Director within 30 days from the date of the notice or denial.

After the expiration of 30 days from the mailing or personal service of the notice or denial, if no tax has been paid or no request for appeal has been made, then the Notice of Determination, Assessment and Demand for Payment previously mailed or served together with penalties and interest, or the denial of a refund shall be final.

Contents of Petition/Appeal

Any written request or petition is under oath of the taxpayer and shall include:

1. The reason for such appeal
2. The amount of tax disputed
3. Any requested changes
4. A complete description of documents and tax periods pertaining to the appeal
5. The name, address, telephone number and sales or use tax license number of the taxpayer

Informal Meeting/Administrative Review

Any timely protest that conforms to the content requirements noted above entitles a taxpayer to a hearing under the provisions of the Louisville Municipal Code (LMC).

If, in the opinion of the Finance Director, the issues involved in such written appeal may be resolved administratively, the Finance Director may recommend or conduct an informal meeting with the taxpayer. Participation in such an informal meeting does not prevent either the taxpayer or the City from setting and holding a hearing if the dispute cannot be resolved by such meeting.

The information contained in the Tax Guide publications is intended to offer general guidance in layman's terms, for this topic, industry or business segment, and is not intended for legal purposes to be substituted for the full text of the Louisville Municipal Code rules and regulations. This guide does not constitute a city tax policy.

If the issues are satisfactorily resolved at an informal meeting and a hearing is not requested, the remaining total tax liability, if any, shall be paid on or before ten (10) days after the date of the notification of the amount due. If the issues cannot be resolved, a hearing date will be set.

Time and Place of Hearing

The Finance Director will notify the taxpayer in writing of the time and place of the hearing not less than ten days prior to the hearing. In all cases, the hearing will be held in Louisville, Colorado.

Conduct of Hearing

1. The Finance Director or the Director's designee may conduct any hearing
2. The hearing will be informal and no transcript, rules of evidence, or filing of briefs is required
3. The taxpayer may elect to submit a brief, in which case, the City may submit a brief
4. The City will hold the hearing and issue a final decision within 90 days after the City's receipt of the taxpayer's written request (petition) for a hearing
5. The City may extend the 90-day period if the delay is occasioned by the taxpayer, but in any case, the City will hold the hearing and issue the decision within 180 days of receipt of the written request for extension

Adjustments

The Finance Director may modify or abate in full the tax, penalty and/or interest raised in the written appeal at an informal meeting requested by the Finance Director, or after a hearing based upon the evidence presented or filed in support of the taxpayer's claim, or may approve a tax refund.

Hearing Determination Notices

The Finance Director, whether approved or denied, in whole or in part, will mail a written hearing determination notice to the taxpayer indicating the amount of any claim allowed or denied, the grounds for approval or denial of the petition, in whole or in part, within 45 days following the hearing, but in all cases within 180 days as specified above in item 5.

Appeals to District Court and Colorado Department of Revenue

Any taxpayer that is not satisfied with the final decision of the Finance Director, and only after a hearing, may have the decision reviewed by the district court of Boulder County. The procedure for review shall be in accordance with Rule 106 of the Colorado Rules of Civil Procedure. The petition or complaint for district court review must be filed within thirty (30) days from the date of the final decision of the finance director. In lieu of the preceding procedure, the taxpayer may proceed to have the final decision of the finance director reviewed under C.R.S. §29-2-106-1.

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