



# Boulder County Policy Manual

## SECTION I GENERAL AND ADMINISTRATIVE POLICIES

<b>NUMBER:</b>	<b>I.17 Property Valuation Proceedings Rule</b>
<b>PURPOSE:</b>	To provide consistency in property tax proceedings before the Boulder County Board of Equalization and the Boulder County Board of County Commissioners.
<b>SCOPE:</b>	This policy applies to the Board of County Commissioners and the Board of Equalization.
<b>OFFICE OF PRIMARY RESPONSIBILITY:</b>	Board of County Commissioners; Board of Equalization
<b>ORIGINAL DATE:</b>	July 1, 2005
<b>LAST REVISION</b>	October 28, 2010

### **POLICY:**

It is the policy of the Board of County Commissioners (BOCC) that the following rules of procedure shall apply to property valuation proceedings before the BOCC and Board of Equalization (BOE).

#### A. Scope of Rules

These rules govern the following types of property valuation proceedings in Boulder County:

1. Board of Equalization proceedings;
2. Abatement proceedings; and
3. Arbitration proceedings.

#### B. Definitions

1. "Agent" means any person or organization, including a management company, authorized by a Property Owner or Authorized Tenant to represent the Property Owner's interests before the Board. Any attorney who is authorized to practice law in the State of Colorado shall not be required to prove agency on behalf of a taxpayer he or she is representing.
2. "Authorized Tenant" means a tenant of the Property Owner's property who is legally authorized by the Property Owner to pursue property valuation appeals related to the property.

3. "Board" includes the Board of County Commissioners and the Board of Equalization.
4. "Petition" includes a petition for equalization, abatement, or arbitration.
5. "Property Owner" means a person, persons, or entity listed in the Boulder County Assessor's records as the owner of the property for any part of the year in which the property taxes were due.

#### C. Duties of Appeals Coordinator

The Appeals Coordinator shall:

1. Maintain abatement and Board of Equalization files;
2. Ensure that the Board meets statutory deadlines for property valuation appeals;
3. Accept timely petitions;
4. Notify Petitioners of defects in petitions that would prevent consideration of those petitions;
5. Recruit, interview and contract with referees;
6. Schedule and notice hearings;
7. Enter and mail referee decisions;
8. Formulate and maintain a list of arbitrators;
9. Perform other duties as required by the Board.

#### D. Petitions

1. All petitions must be signed by the Property Owner, an Authorized Tenant, or the Property Owner's authorized Agent. The owner of the property when the tax was due may also authorize the current owner to pursue property valuation appeals. Any petition signed by an Authorized Tenant shall be accompanied by sufficient proof of authorization from the Property Owner or Authorized Tenant. The form available from the Appeals Coordinator is the preferred proof of authorized agency. If this form is not utilized, any proof of agency must include the following, or the Appeals Coordinator shall reject the petition:
  - a. Authorization from the Property Owner or Authorized Tenant to a specific person or entity to pursue property valuation appeals. If the Property Owner is an entity, the individual signing the letter of agency must verify that he or she has the authority to give authorization on behalf of the entity. The names, addresses, and telephone numbers

of the Property Owner, Agent, and signatory must be included in the letter of agency or other proof of agency, or attached as a separate document.

- b. The specific year or years for which authorization is given.
2. The petition, and, if necessary, proof that the Petitioner is an Authorized Tenant, and proof of agency must be filed before any statutory deadline to perfect the appeal. If an appeal is not perfected by a statutory deadline, the Appeals Coordinator shall reject the petition on behalf of the Board, and notify the Petitioner of the rejection.
3. Each petition shall contain only one schedule number. The Appeals Coordinator shall reject petitions with multiple schedule numbers. Any exceptions must be approved by the Appeals Coordinator prior to filing the petition.

#### E. Hearings

1. Unless otherwise specified by the Board, all abatement and Board of Equalization hearings shall be conducted by referees appointed by the Board.
2. The Appeals Coordinator shall provide advance notice of hearings to the Petitioner, the Assessor, and all other necessary parties.
3. At the same time the petition is filed, the Petitioner or their Agent may notify the Appeals Coordinator, in writing, that no appearance will be made at the hearing and waive the right to a hearing. The Waiver of Hearing available from the Appeals Coordinator may be utilized.
4. A Petitioner or their Agent may withdraw the petition at any time prior to a hearing by giving written notice by regular U.S. Mail, or by Fax, to the Appeals Coordinator.
5. A Petitioner or member of the Assessor's staff may request that the Appeals Coordinator reschedule a hearing to a later date. The Appeals Coordinator may reschedule the hearing if, in the discretion of the Appeals Coordinator, it is reasonable to accommodate the request. If a Petitioner or Agent or the Assessor's representative fails to appear at a hearing, it shall not be rescheduled.
6. All evidence shall be produced before or at the hearing. Evidence may not be submitted after a hearing. A referee may continue a hearing if the production of further evidence is necessary, or for other good cause, and with the consent of all parties.

7. After the conclusion of the hearing, the referee shall recommend one value to the property. The referee shall not recommend separate values for land and improvements.

#### F. Arbitration

1. Any Petitioner desiring arbitration after a Board of Equalization decision shall notify the Board by filing a petition with the appeals Coordinator within 30 days of mailing of the final decision of the Board. The petition shall be in the form available from the Appeals Coordinator. Petitions for arbitration shall not be accepted later than 30 days after a final Board of Equalization determination has been mailed.
2. At the time the petition is filed, the Petitioner shall tender a deposit of \$150.00 for residential cases, and \$500 for all non-residential cases, including classification appeals. The check or money order shall be made out to the "Boulder County Board of Equalization." This deposit shall be placed in an escrow account. If the arbitration petition is settled or withdrawn prior to hearing, one-half of this deposit will be returned to the Petitioner unless the property is classified as residential, in which case the entire amount will be refunded to the Petitioner; petitions must be withdrawn no later than 72 hours before any scheduled hearing to qualify for any refund. Fees for residential property arbitrations shall not exceed \$150.00. For non-residential arbitrations, and requests for changes of classifications, fees shall be \$75.00 per hour for the arbitrator's time spent on the case, with a two-hour minimum, unless the Board and Petitioner agree on a different fee schedule for the arbitrator.
3. Within 45 days of mailing of the Board of Equalization's final decision, or within 30 days of the day the list of approved arbitrators is made available to the Petitioner, whichever is later, the Petitioner and the Board of Equalization shall choose an arbitrator from the list. If no agreement can be reached, the District Court shall select the arbitrator, as provided by statute. For non-residential valuation cases, the Board of Equalization and Petitioner must agree on an hourly fee for the arbitrator, after consultation with the arbitrator. If the Petitioner fails to select an arbitrator within this time limit, then the arbitration will be canceled and one-half of the deposit shall be refunded.
4. No sooner than 21 days after the selection of the arbitrator, the Appeals Coordinator will determine a date agreeable to the parties and the arbitrator, and the hearing will be calendared.

The hearing must occur within 60 days of the selection of the arbitrator, unless the parties agree in writing to allow the hearing within a later specified period.

5. The parties may informally engage in the discovery process. If necessary, parties may apply to the arbitrator for a subpoena for information or witnesses, pursuant to C.R.S. §39-8-108.5(3)(c).
6. At least ten business days prior to the hearing, the Board of Equalization and the Petitioner must exchange a witness list and all relevant information that may be submitted as evidence to the arbitrator at the hearing, and a copy shall be filed with the Appeals Coordinator on the same day as the exchange between the parties. At least three business days prior to the hearing, the Board of Equalization and the Petitioner shall exchange any reply or rebuttal evidence that they may submit to the arbitrator, and a copy shall be filed with the Appeals Coordinator on the same day as the exchange between the parties. The arbitrator will not consider any documents or exhibits not timely exchanged, or hear from witnesses not timely disclosed, unless agreed to by the parties and accepted by the arbitrator. If a hearing is rescheduled for any reason, the deadlines for the exchanges of evidence will be based on the new hearing date.
7. Arbitration hearings shall be conducted in conformity with C.R.S. §39-8-108.5(3). Within ten days of the conclusion of the hearing, the arbitrator will issue a decision in writing, which will be delivered personally or sent by registered mail by the arbitrator to the Petitioner and the Appeals Coordinator. The decision shall include the hearing date, the property account number and classification, the Property Owner's name, names of parties and representatives present at the hearing, the property's actual value, and shall be signed by the arbitrator. The arbitrator shall recommend one value to the property, and shall not recommend separate values for land and improvements. The decision is final and not subject to review or appeal.
8. The arbitrator's decision will also allocate his or her fees between the parties. For a residential property valuation, the fees shall not exceed \$150.00. If the Petitioner is ordered to pay less than \$150.00 in fees, the balance in escrow shall be returned.