

## SECTION 2 DELEGATION

### NUMBER 2.04 Property Valuation Proceedings Rule

The following rules of procedure 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. BOE proceedings;
2. Abatement proceedings; and
3. Arbitration proceedings.

#### B. Definitions

1. "Agent" means any person or organization, including a management company, or tenant given proper agency, authorized by a property owner 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 the attorney is representing but shall reflect representation by checking the attestation on the Petition form provided by the BOE.
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 BOCC and the BOE.
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

1. Maintain abatement, arbitration and BOE files;
2. Ensure that the Board meets statutory deadlines for property valuation appeals;
3. Accept timely petitions;
4. Take reasonable steps to notify Petitioners of defects in petitions that would prevent consideration of those petitions, and reject petitions that are not perfected by statutory filing deadlines;
5. Recruit, interview, and contract with referees and arbitrators;
6. Schedule via automated system, if available, and notice hearings;
7. Enter Board decisions and notify Petitioners of those 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, or the Property Owner's authorized Agent, Tenant, or Attorney representative. 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 acts as required proof of authorized agency. Failure of proof of agency may result in rejection of the Petition.

2. The petition, including, if necessary, proof that the Petitioner is represented by the Authorized agent or representative 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 reflecting the accurate property address for that schedule number which is the subject of the appeal. The Appeals Coordinator shall reject petitions with multiple schedule numbers.

4. Petitions filed by the property owner may be filed electronically via the Board's on-line system, may be mailed via U.S. mail, or may be hand-delivered by any statutory deadline to the BOE Office at 1325 Pearl Street (1<sup>st</sup> floor) between the hours of 9:00a.m. MST and 4:00p.m. MST Monday-Thursday. Petitions filed by Petitioners' Agents must be filed via the BOE on-line system. All late petitions will be rejected by the Appeals Coordinator without review. The Board does not maintain any drop box at any county offices to accommodate receipt of Petitions.

5. Petitions must contain Petitioner's email address. Notification by the BOE may be done through email. Provision of Petitioner's email address constitutes approval to receive electronic notifications.

6. Petitions must contain clear and complete current mailing address, telephone number, and email address.

7. Petitions may be rejected if stapled and may not be faxed or emailed.

## E. Hearings

1. Unless otherwise specified by the Board, all abatement and BOE hearings shall be conducted by referees appointed by the Board.

2. All hearings will be conducted virtually and, as requested, will accommodate participation of the Petitioner via telephone.

3. At the same time the petition is filed or up until 72 hours prior to a hearing, the Petitioner or their Agent may notify the Appeals Coordinator, in writing, that no appearance will be made at the hearing and/or may waive the right to a hearing. The Waiver of Hearing form available from the Appeals Coordinator may be utilized.

4. A Petitioner or their Agent may withdraw the petition at any time up to 72 hours prior to a hearing by giving written notice by regular U.S. mail or by email to the Appeals Coordinator.

5. If a Petitioner, Agent or the Assessor's representative fails to appear at a hearing, it shall not be rescheduled and will take place with those who are present.

6. All evidence not submitted at the same time as the Petition, shall be produced three (3) business days before the hearing. Evidence may not be submitted after a hearing. Evidence not submitted with the Petition, but presented before a hearing must be filed by the Petitioner via the BOE on-line system on a form provided by the Board at least three business days before the scheduled hearing. Requirements for the format and limitation of evidence filed on-line shall be provided by the Appeals Coordinator via on-line instructions.

7. Boulder County staff will not arrange for reproduction, reformatting or cure of Petitions or

Evidence provided by the Petitioner before, during or after hearings.

8. 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 BOE decision shall notify the Board by filing a petition with the Appeals Coordinator within thirty (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 thirty (30) days after a final BOE determination has been mailed.

2. At the time the petition is filed, the Petitioner shall tender a deposit of \$150 for residential or vacant land valuations and \$500 for all non-residential cases, including classification appeals. The check or money order shall be made out to "Boulder County". 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 or vacant land, in which case the entire amount will be refunded to the Petitioner; petitions must be withdrawn no later than seventy-two (72) hours before any scheduled hearing to qualify for any refund. Fees for residential property arbitrations shall not exceed \$150.00.

3. Within forty-five (45) days of mailing of the BOE's final decision, or within thirty (30) days of the day the list of approved arbitrators is made available to the Petitioner, whichever is later, the Petitioner and the BOE shall choose an arbitrator from the list. If no agreement can be reached, the District Court shall select the arbitrator, as provided by statute. 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. 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 sixty (60) days of the selection of the arbitrator, but shall occur as late in the sixty (60) day period as possible to allow the parties to enter into settlement negotiations, prepare evidence and satisfy the evidence exchange requirement of this rule.

5. At least ten (10) business days prior to the hearing, the BOE and the Petitioner must exchange a witness list and all relevant information that may be submitted as evidence. The County Attorney's Office will email their evidence to the Petitioner and to the Appeals Coordinator. The Petitioner must email their evidence to the Appeals Coordinator.- At least three (3) business days prior to the hearing, the BOE and the Petitioner shall exchange any reply or rebuttal evidence that they may submit in the same manner listed previously. 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.

6. Arbitration hearings shall be conducted in conformity with C.R.S.

§39-8-108.5(3). Within ten (10) days of the conclusion of the hearing, the arbitrator will issue a decision in writing via email to the Petitioner. The arbitrator may email a copy of the decision to 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.

7. The arbitrator's decision will also allocate the fees between the parties. For a residential property valuation, the fees shall not exceed \$150. If the Petitioner is ordered to pay less than \$150 in fees, the balance in escrow shall be returned.