

Title: Administrative Policy Property Tax Arbitration	Policy No. Part 4, Financial Administration Chapter 5, Property Taxes Section 2
	Effective Date February 13, 2018
Policy Custodian Board of Equalization	Adoption/Revision Date February 13, 2018

Adopting Resolution(s): CC18-057

References (Statutes/Resos/Policies): §39-1-102 C.R.S., §12-61-706 C.R.S.; §39-8-108.5 (5), C.R.S.; CC98-551, CC06-474; Reformat adopted at JCBCC briefing on 5/5/04.

Purpose: This procedure governs Arbitration appeal rights for property tax.

Policy: Property Tax Arbitration

A. Definitions: The definitions of terms set forth in Section 39-1-102, C.R.S. are adopted by reference.

1. JCBCC means the Jefferson County Board of County Commissioners.
2. Administrator means the Jefferson County Board of Equalization Administrator.

B. Arbitrators

1. List of Arbitrators:

The JCBCC will maintain a list of qualified persons who shall act as arbitrators of property valuation disputes. The list will be kept on file in the Office of the Clerk to the Board. It may be updated or revised as deemed necessary by the JCBCC.

2. Qualifications of Arbitrators

- a. To qualify as an arbitrator, a person must be, in addition to any other qualifications deemed necessary by the Board, certified appraisers experienced in the area of property taxation and valuation pursuant to §12-61-706, C.R.S. The practice and preference of the Board of Equalization is that the persons also be either a licensed attorney, a member of a real estate appraiser's institution, a former county assessor, a retired judge, or a licensed real estate broker.
- b. No person shall act as an arbitrator during any property tax year in which the person represents or has represented any taxpayer in any matter relating to the protest and appeal of property valuation or to the abatement or refund of property taxes in Jefferson County.

3. Selection of Arbitrators

The taxpayer shall select an Arbitrator from the list on file with the Clerk to the Board. The selection shall be made within forty-five (45) days after the County Board of Equalization's final decision.

C. Arbitration Procedures

1. Within thirty (30) days after the County Board of Equalization's final decision, a taxpayer must notify the Board of Equalization of the intent to arbitrate.
2. Upon receipt of intent to arbitrate, the County Board of Equalization shall mail the taxpayer a Petition Requesting Arbitration.
3. The Petition shall include the following:
 - a. Name of petitioner
 - b. Address and schedule number of property in question
 - c. Type of property
 - d. Issues for arbitration
 - e. Required arbitration fees
 - f. The arbitrator designated by the petitioner
 - g. Time requested for hearing (non-residential properties only; residential properties will generally be scheduled for one hour)

D. Fees

1. Fees-Residential property- Pursuant to Section 39-8-108.5, (5), C.R.S., an arbitrator's expenses and fees shall not exceed one hundred and fifty (150) dollars per residential property. The taxpayer shall pay a \$150.00 fee to Jefferson County when the Petition is filed.
2. Fees-All non-residential property- For non-residential property cases, the taxpayer shall pay Jefferson County a fee when the Petition is filed. The fee is computed by multiplying the total hours requested in the Petition times \$75.00 per hour, prorated on 15-minute segments.
3. The arbitrator's fee and allocation of the fee between the parties shall be determined by the terms of the arbitrator's decision.

E. Hearings

1. Upon receipt of the Petition and fees, an arbitration hearing will be scheduled.

2. Arbitration hearings shall be held within sixty (60) days from the date the Petition is received by the Board of Equalization.
3. The hearings shall be at a time set by mutual consent of the arbitrator and the taxpayer. If mutual consent cannot be obtained within a reasonable time, the arbitrator shall set the time.
4. All parties shall exchange documentation (exhibits and list of witnesses) at least ten (10) calendar days prior to the hearing.
5. The arbitrator shall preside over the hearing. The hearing will be informal and strict rules of evidence will not generally apply, but the arbitrator may determine time limitations or make other decisions in order to conduct a fair and efficient hearing.
6. The hearings will be open to the public, unless both parties agree otherwise.
7. No record of the proceeding is required.

F. Arbitrator's Decision

1. The arbitrator will deliver a copy of his/her decision to the parties and the Board of Equalization personally or by registered mail within ten (10) days of the hearing. The arbitrator's decision is final and not subject to review or appeal.
2. The arbitrator's decision shall include:
 - a. The property schedule number
 - b. The property owner's name
 - c. The hearing date
 - d. The names of the parties present at the hearing either in person or by counsel.
 - e. A statement that the arbitrator has found in favor of one party and against the other party.
 - f. The amount of change in the valuation, if any, and the amended actual value of the property.
 - g. The amount allocated to land and improvements will be noted.
 - h. The amount of the arbitrator's fee and the party or parties who are responsible for the fee.
 - i. The signature of the arbitrator.