

Title: Administrative Policy Property Tax Abatement	Policy No. Part 4, Financial Administration Chapter 5, Property Taxes Section 1
	Effective Date May 11, 2021
Policy Custodian Board of Equalization	Adoption/Revision Date May 11, 2021

Adopting Resolution(s): CC21-125

References (Statutes /Resos/Policies): §39-1-102, C.R.S.; §39-1-113, C.R.S.; §39-10-114(1), C.R.S.; §39-10-114(1)(a)(I)(D) C.R.S.; CC92-842, CC99-362, CC06-328, CC06-473, CC18-057

Purpose: This policy is to establish procedures for Abatement Appeals.

Policy: Property Tax Abatement

A. Definitions. The definitions of terms are set forth in Section 39-1-102, C.R.S. and are adopted by reference, unless specifically defined herein.

1. JCBCC means the Jefferson County Board of County Commissioners.
2. Administrator means the Jefferson County Board of Equalization Administrator.
3. Petition means a petition for abatement or refund of taxes filed pursuant to Section 39-1-113, C.R.S. and which complies with the requirements specified in §39-10-114, C.R.S., including, having been filed for the two years prior to the current tax year only, and for which year no objection or protest was made previously based on overvaluation.

B. Filing a Petition

1. Property owners wishing to file an Abatement of their property taxes must request a Petition for Abatement Form from the Administrator, the office of the Assessor, or access the form via the Assessor's website. The Petition shall be filed with the Administrator at 100 Jefferson County Parkway, Suite 5500, Golden, Colorado 80419.
2. A Petition of Abatement also may be filed by the County Assessor or the County Treasurer on behalf of the Property owner to correct errors discovered which would result in an abatement or refund of taxes to the Property owner. A Petition filed by the Assessor or Treasurer would not constitute a waiver of any rights by the Property owner to file a separate Petition for the same tax year.

C. Persons Indispensable to the Petition

The Petition must be filed in the names of all concurrent owners of the property unless all of the other owners authorize, in writing, a single owner to appeal on their behalf. Every owner of the property is an indispensable party to the appeal. The Petition will be returned for modification if one or more of the concurrent owners is excluded from the Petition.

D. Procedures Upon Receipt of Petition

1. Upon receipt of a Petition by the Administrator, the Administrator shall:
 - a. Record the date the Petition was filed;
 - b. Assign a case number to the Petition;
 - c. Send the Petition and attachments to the County Assessor;
 - d. Assign the matter to a hearing officer and set a hearing date if the County Assessor denies the Petition in whole or in part.
 - e. Notify by first class mail the Petitioner or his/her representative of the hearing date and time at least twenty-one (21) days prior to the hearing date.
2. No hearing will be set if the Petitioner and the Assessor agree in writing to a value, or if the Petition was initiated by the Assessor or the Treasurer.
3. The JCBCC may, at its discretion, limit the number of cases that may be heard in sequence if multiple appeals are filed by the same person or entity. The Administrator will schedule hearings to provide for efficient management of the hearing docket.

E. Exchange of Documentary Evidence

1. Petitioner and Assessor shall exchange all documentary evidence at least ten days prior to the hearing date. Petitioner shall send two copies of his/her documentary evidence to the Administrator at least ten days before the hearing. Assessor shall send a copy of all documentary evidence to Petitioner and a copy to the Administrator within the same time period.
2. Documentary evidence not exchanged at least ten days before the hearing will not be admitted by the Hearing Officer absent a showing that good cause exists to excuse the non-compliance.

F. Testimony Under Oath

All testimony in an Abatement proceeding shall be given under oath, which shall be administered by the hearing officer.

G. Hearing Proceedings. Hearings shall consist of the following:

1. Opening statements, if requested by the Hearing Officer, with the Petitioner proceeding first;
2. Presentation of Petitioner's evidence;
3. Cross-examination of Petitioner by Assessor;
4. Presentation of Assessor's evidence;
5. Cross-examination of Assessor by Petitioner; and
6. Closing arguments, if requested by the Hearing Officer, with the Petitioner proceeding first.

H. Time Limit on Hearings

The hearing shall be scheduled for 20 minutes. This time limit may be modified at the discretion of the Hearing Officer, if doing so will not adversely impact the hearing docket.

I. Time of Hearings

1. Hearings will be conducted between the hours of 8 a.m. and 5 p.m.
2. Hearings will begin on time; the Hearing Officer will not delay the hearing for more than 5 minutes to await either Petitioner or Assessor. Failure to arrive on time will result in a recommendation being made based upon the appearing party's evidence and any properly submitted documentary evidence from the other party.

J. Evidence

The Petitioner shall have the burden of proving by a preponderance of the evidence that the Assessor's valuation or classification of the property is incorrect or that the taxes levied are illegal. Both parties shall have the right to present their case by oral testimony and/or documentary evidence. Except as otherwise provided by this policy, admission of evidence is at the discretion of the hearing officer.

K. Discovery

Discovery is limited to the exchange of documents outlined in the Exchange of Documentary Evidence Section.

L. Continuances

Continuances will only be granted for good cause at the discretion of the Administrator.

M. Use of Copies as Evidence

Authenticated copies of documents may be submitted in evidence.

N. Representatives

Petitioners may act on their own behalf or be represented by any person of their choice. Only a relative or an attorney at law may represent the Petitioner without providing written authorization to act as a representative. This authorization shall be set forth either in the Petition, or in a letter of authorization (LOA), which shall include Petitioner's signature. The Petition will not be processed until the Administrator receives an appropriate LOA.

O. Hearing Officer's Recommendation

After considering the evidence, the Hearing Officer shall make a written recommendation to the JCBCC within 30 days. The recommendation shall indicate the action proposed and the supporting rationale.

P. Record of Proceedings

The Hearing Officer's written recommendation shall be the official record of the Abatement hearing.

Q. Photocopying of Documents

The Administrator will make photocopies of documents at Petitioner's request at the cost of \$.25 cents per page. Photocopies of documents to be submitted at the hearing must be made prior to the hearing because the documents submitted will not be returned.

R. Jurisdiction and Standing

1. The JCBCC does not have jurisdiction to consider an Abatement Petition if the Petition was filed more than two years after the tax year being abated.
2. The JCBCC does not have jurisdiction to consider claims of overvaluation if the Petitioner previously protested the property's value to the Assessor or appealed to the County Board of Equalization for the same tax year.

S. Consolidation and Amendment

The Hearing Officer may consolidate related Petitions for the hearing. The Hearing Officer may, in his or her sole discretion, allow the Petitioner to orally amend his/her Petition with the concurrence of the Assessor.