

**THE BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF DOUGLAS, COLORADO**

**A RESOLUTION ADOPTING THE 2023 AND 2024 RULES AND PROCEDURES  
FOR THE ARBITRATION OF PROPERTY VALUATION APPEALS  
OF DECISIONS OF THE BOARD OF EQUALIZATION.**

**WHEREAS**, pursuant to §§ 39-8-108 and 39-8-108.5, C.R.S., a taxpayer is authorized to submit to binding arbitration an appeal from a decision of the Board of Equalization; and

**WHEREAS**, the Board of County Commissioners desires to adopt rules and procedures to govern the arbitration of appeals from decisions of the Board of Equalization; and

**WHEREAS**, the Board of County Commissioners desires to adopt standard forms for utilization in the arbitration of appeals from decisions of the Board of Equalization;

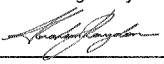

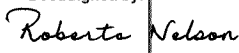
**NOW, THEREFORE, BE IT RESOLVED**, by the Board of County Commissioners of the County of Douglas, Colorado, that the Arbitration Rules and Procedures for Tax Years 2022 and 2023, a copy of which is attached and incorporated herein, and hereby adopted as the 2022-2023 Rules and Procedures to govern the arbitration of property valuation appeals from decisions of the Douglas County Board of Equalization;

**BE IT FURTHER RESOLVED**, that standard forms for utilization in the arbitration of property valuation appeals from decisions of the Douglas County Board of Equalization are attached and are hereby adopted.

All previously adopted rules and procedures and standard forms for the arbitration of property valuation appeals from decisions of the Douglas County Board of Equalization are hereby repealed.

**PASSED AND ADOPTED** this 7<sup>th</sup> day of November, 2023, in Castle Rock, Douglas County, Colorado.

**THE BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF DOUGLAS, COLORADO**

DocuSigned by: DS  
**BY:**   
**ABE LAYDON, Chair**  
  
**ATTEST:** DocuSigned by:  
  
**ROBERTA NELSON, Deputy Clerk**

**DOUGLAS COUNTY, COLORADO**  
**ARBITRATION**  
**RULES AND PROCEDURES TAX**  
**YEARS 2023 AND 2024**

1. **SCOPE:** To give taxpayers an alternative to pursuing an appeal of the Board of Equalization's decision through either the Board of Assessment Appeals or the District Court, an arbitration process is hereby implemented pursuant to C.R.S. § 39-8-108.5. Any arbitration hearing is *de novo* as stated under C.R.S. § 39-8-108.
2. **ARBITRATORS:** The Board of County Commissioners will maintain a list of qualified persons who shall act as arbitrators of property valuation disputes. Such list will be kept on file in the office of the Clerk and Recorder. Such list will be updated or revised as deemed necessary by the Board of County Commissioners.
  - A. **QUALIFICATIONS:** To qualify as an arbitrator an individual shall be:
    - i. Experienced in the area of property taxation,
    - ii. Licensed or certified pursuant to part 7 of article 61 of title 12, C.R.S., and
    - iii. Be any one of the following: an attorney licensed to practice law in the State of Colorado; an appraiser who is a member of the institute of real estate appraisers or its equivalent; a former county assessor; a retired judge; or a licensed real estate broker.
  - B. **LIMITATION:** No person shall act as an arbitrator of property valuation disputes in any county during any property tax year in which such 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.
  - C. **SELECTION OF ARBITRATOR:** The taxpayer and the Board of Equalization's representative shall select an arbitrator from the list on file with the Clerk and Recorder upon deposit of the fee provided for in paragraph 3.D. of these rules. In absence of agreement between the taxpayer and the Board of Equalization, the Douglas County District Court shall select an arbitrator from said list.
  - D. **OATH:** Promptly after an arbitrator is selected, he or she shall sign, file with the Board of Equalization, and mail to the taxpayer or the taxpayer's attorney the oath set forth in the forms section of these rules.
3. **ARBITRATION PROCEDURES:**
  - A. **FILING:** Within thirty (30) calendar days of the Board of Equalization's decision, any taxpayer who plans to pursue arbitration shall notify the Board in writing of his or her intent.
  - B. **SELECTION OF ARBITRATOR:** The taxpayer and the County Board of Equalization shall select an arbitrator from the list on file with the County Clerk and

Recorder, within thirty (30) calendar days from the date the list of arbitrators is made available or within forty-five (45) calendar days of the Board of Equalization's decision, whichever is later. In the absence of agreement between the taxpayer and the Board of Equalization, the Douglas County District Court shall select an arbitrator from said list.

- C. PETITION:** Within fifteen (15) calendar days of the date the arbitrator is chosen the taxpayer shall file: (1) an Arbitration Petition and (2) the fee as required by paragraph 3.D. of these rules. One petition must be filed for each schedule number, unless in the determination of the Abatement Administrator the petition involves multiple lots that are claimed to be identical for valuation purposes.

NOTE: If the property owner is an entity it must appear under the representation of an attorney licensed in Colorado, unless it meets the requirements for an exception under C.R.S. § 13-1-127.

The petition shall be accompanied by the following documents:

- 1) A copy of the Board of Equalization Resolution along with any attachments.
- 2) A notarized Letter of Authorization if an agent will be representing petitioner.

The petition shall contain the following information:

- 1) Name of petitioner(s);
- 2) Property in question - address or legal description;
- 3) The property tax schedule number;
- 4) Type of property: residential real property or other property;
- 5) A statement that the deposit toward the arbitrator's fee has been made;
- 6) Issues for arbitration;
- 7) Estimated time for petitioner to present its case;
- 8) Signature and typed or printed name of petitioner, petitioner's address, telephone number, e-mail address (if available), and date petition was signed; and
- 9) If property owner is an entity, the signature and typed or printed name of petitioner's attorney, attorney's address, telephone number and e-mail address.

- D. FEES:** Residential property - For residential property, the taxpayer shall advance \$150, payable to Douglas County, to be held in trust as a deposit to cover the fees and expenses of the arbitration. Fees and expenses shall not exceed \$150 per case as

required by C.R.S. § 39-8-108.7(5)(a). The funds in escrow will be disbursed as provided in the arbitrator's decision. The funds in escrow will be returned to the taxpayer if the Board of Equalization and the taxpayer agree to a settlement and stipulation prior to arbitration hearing.

Other Taxable Property - For any taxable property other than residential real property, the arbitrator's expenses and fees shall be an amount agreed upon by the taxpayer and the Board of Equalization which will be \$250 per account. The taxpayer shall advance the agreed upon fee, payable to Douglas County, to be held in trust as a deposit to cover the fees and expenses of the arbitration. The arbitrator's fees and expenses incurred in the conduct of the arbitration shall be paid in accordance with the arbitrator's decision. The funds in escrow will be disbursed as provided in the arbitrator's decision. The funds in escrow will be returned to the taxpayer if the Board of Equalization and the taxpayer agree to a settlement and stipulation prior to arbitration hearing.

**E. EXCHANGE OF DOCUMENTARY EVIDENCE:** All parties shall exchange all documentation that will be used as evidence (exhibits and list of witnesses) at least ten (10) calendar days prior to the hearing. Three (3) calendar days prior to the hearing all reply documentation pertaining to the evidence submitted in the ten-day exchange of documentation must be exchanged among all parties. These document exchange deadlines may be extended upon the determination of the arbitration administrator. Documentary evidence may be exchanged via mail, Federal Express/United Parcel Service, fax, hand delivery or electronic means. If paper copies are provided, please submit four (4) sets of copies (i.e., one copy to the arbitrator, one copy to the petitioner and its counsel, if applicable, and two copies to the Douglas County Attorney at 100 Third Street, Castle Rock, CO 80104).

**F. HEARINGS:**

- 1) Assignment - Upon payment of the fee as specified in paragraph 3.D. and the filing of the petition (see form of Petition attached), the case will be assigned to the arbitrator selected in accordance with paragraph 3.B.
- 2) Scheduling - Arbitration hearings shall be held within sixty (60) calendar days from the date the arbitrator was selected. The hearings shall be at a time and place set by the arbitrator with the mutual consent of the taxpayer and the County Board of Equalization.
- 3) Procedure - The arbitrator shall preside at the hearing. All arbitration hearings shall be scheduled for one hour of hearing time, unless the arbitrator notifies petitioner and the Board of Equalization that more time is required. Hearing time shall be evenly divided between petitioner and Board of Equalization.

At the commencement of the hearing, the arbitrator shall inform the parties that they may reserve a portion of their allotted one-half of the time allowed for the entire hearing for rebuttal or closing argument.

Arbitration hearing procedures shall be informal, and strict rules of evidence shall not apply, except as deemed necessary by the arbitrator in the interests of justice. All questions of law and fact shall be determined by the arbitrator. The arbitrator may make other determinations in order to conduct a reasonable and fair hearing.

- 4) Subpoenas - The arbitrator may issue or cause to be issued subpoenas for attendance of witnesses and for the production of books, records, documents and other evidence and shall have the power to administer oaths. Subpoenas so issued shall be served and, upon application to the District Court by the taxpayer, the Board of Equalization, or the arbitrator, shall be enforced in the manner provided by law for service and enforcement of subpoenas in civil actions.
- 5) Attendance - The taxpayer and the Board of Equalization shall be entitled to attend, personally or with an attorney, and participate in the proceedings. Such participation may include the filing of briefs and affidavits. Upon agreement of both parties, the proceedings may be confidential and closed to the public.
- 6) Record of proceedings - No record of the proceedings is required.

**G. ARBITRATOR'S DECISION:**

The arbitrator's decision shall be in writing and signed by the arbitrator. The arbitrator shall deliver a copy of his decision to the parties personally or by certified mail within ten (10) calendar days of the hearing. Such decision shall be final and not subject to review or appeal. The arbitrator's decision shall include:

- 1) The property tax schedule number;
- 2) The County Board of Equalization petition number;
- 3) The title of the document -- "ARBITRATION AWARD";
- 4) The full case name;
- 5) The identities of the parties who were present at the hearing either personally or counsel;
- 6) A statement of the arbitrator's findings, and that the arbitrator has found in favor of the taxpayer, in whole or in part, or the Board of Equalization, in whole or in part, and against the other party;
- 7) The change in classification and/or valuation of the subject property, if any;
- 8) The amount of the arbitrator's fees and expenses incurred in the conduct of the arbitration, and which party or parties shall pay those fees;

**NOTE:** Arbitrator's fee concerning residential real property shall not exceed \$150.

- 9) A signature line for the arbitrator and the date of the decision.