

RESOLUTION NO. R-025-092

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

**A RESOLUTION ADOPTING THE 2025 AND 2026 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 2025 and 2026, a copy of which is attached and incorporated herein, and hereby adopted as the 2025-2026 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.

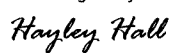
All previously adopted rules and procedures and standard forms for the arbitration of property valuation appeals from decisions of the Douglas County Board of Equalization are hereby repealed.

PASSED AND ADOPTED this 18th day of November, 2025, in Castle Rock, Douglas County, Colorado.

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

Signed by:

BY: _____
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ABE LAYDON, Chair

ATTEST: DocuSigned by:

166F3E33F00249B
HAYLEY HALL, Deputy Clerk



DOUGLAS COUNTY, COLORADO
ARBITRATION RULES AND PROCEDURES
TAX YEARS 2025 and 2026

1. **PURPOSE AND 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 6 of article 10 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 Douglas 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. Additionally, no person shall act as an arbitrator if the person's relationship with any party to the dispute, interest in the outcome of the dispute, or other circumstance results in the person's inability to render a fair and impartial determination of the dispute. In the event that an arbitrator selected pursuant to Section 2.C. of these Rules and Procedures raises such a conflict of interest, or such a conflict becomes known to any party in advance of the arbitration hearing, the parties shall select a different arbitrator from the list as provided in Section 2.C.
 - 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 the 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:** No later than thirty (30) calendar days after 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, hearings shall be scheduled for one hour and 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. § 39-8-108.5(5)(a). The funds in escrow will be disbursed, as provided in the arbitrator's decision, in accordance with this Section 3.D. 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 the 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 for each hour of the scheduled arbitration hearing. 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 funds in escrow will be disbursed, as provided in the arbitrator's decision, in accordance with this Section 3.D. 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 the arbitration hearing.

Allocation of Arbitrator's Payment – The arbitrator's fees shall be paid in full by the non-prevailing party. In the event that the arbitrator's value conclusion lies between the respective value conclusions submitted by the parties during the hearing, the arbitrator shall exercise discretion to determine a proportional allocation of fees between the parties.

- E. EXCHANGE OF DOCUMENTARY EVIDENCE:** All parties shall exchange all documentation that will be used as evidence (exhibits and witnesses) at least ten (10) calendar days prior to the hearing, and shall provide all such documentation to the arbitrator. 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 and provided to the arbitrator. 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). Documents that are not exchanged via electronic means shall be dispatched in advance of the deadlines in this Section 3.E. to ensure sufficient time for delivery

on or before the deadlines. Documents delivered after the deadlines in this Section 3.E. may be excluded from consideration at the hearing, except that, upon a finding of good cause, the arbitrator may exercise discretion to receive and consider such documents.

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. All hearings will be held virtually unless an in-person hearing is requested at the time of filing the petition. Each party shall promptly provide or reject such consent to ensure that hearings proceed within the timeframe described in this Section F.2., and no hearing shall be scheduled or conducted in the absence of such consent.
- 3) Procedure - The arbitrator shall preside at the hearing. All arbitration hearings shall be scheduled for one hour of hearing time, unless the arbitrator or either party provides notice that more time is required. Such notice shall be provided in advance of the hearing being scheduled. In the event of a disagreement between the parties regarding the duration of the hearing, the arbitrator shall determine the appropriate duration with input from the parties. Hearing time shall be evenly divided between the petitioner and the Board of Equalization.

At the commencement of the hearing, the arbitrator shall inform the parties that they may reserve a portion of their allotted time 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; and
- 9) A signature line for the arbitrator and the date of the decision.