

LARIMER COUNTY, COLORADO
ARBITRATION RULES AND PROCEDURES

SCOPE

To give taxpayers an alternative to pursuing an appeal of the County Board of Equalization's decision through either the State Board of Assessment Appeals or the Larimer County 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.

ARBITRATOR LIST

The Board of County Commissioners will maintain a list of qualified persons who shall act as arbitrators of property valuation disputes. This list will be kept on file in the office of the Board of County Commissioners and updated or revised as deemed necessary by the Board of County Commissioners.

Qualifications: To qualify as an arbitrator an individual shall be:

1. experienced in the area of property taxation;
2. licensed or certified pursuant to part 7 of article 61 of title 12, C.R.S.; and
3. 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; a former or current Board of Equalization referee (who has no prior involvement in the pending case), or a licensed real estate broker.

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 related to the protest and appeal of property valuation or to the abatement or refund of property taxes.

Acceptance: Promptly after an arbitrator is selected, he or she shall issue a written and signed acceptance of appointment, oath and agreement regarding payment.

ARBITRATION PROCEDURES

Filing: Within thirty (30) calendar days of the County Board of Equalization's decision, any taxpayer who plans to pursue arbitration shall notify the Board in writing of his or her intent. Failure to file notice within thirty (30) calendar days shall result in any subsequent arbitration petition filed being dismissed.

Selection of Arbitrator: Upon receipt of the taxpayer's notice, the taxpayer and the County Board of Equalization shall select an arbitrator from the list on file with the Board of County Commissioners, 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 Larimer County District Court shall select an arbitrator from said list. If a taxpayer fails to designate an arbitrator selection(s) within the required time frame, the request for arbitration shall be deemed withdrawn.

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 specified below. One petition must be filed for each schedule number, unless, in the determination of the arbitrator, the petition involves multiple lots that are claimed to be identical for valuation purposes.

The petition shall be accompanied by the following documents:

1. a copy of the County Board of Equalization decision along with any attachments
2. a notarized Letter of Authorization issued within the past twelve (12) months if an agent will be representing an individual. An entry of appearance from a licensed Colorado attorney who will be representing an entity or individual.

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 for the arbitrator's fee has been made;
6. issues for arbitration;
7. estimated time for petitioner to present his case; and
8. signature and typed or printed name of petitioner, petitioner's address, telephone number, email address (if available), and date petition was signed.

Fees: For residential property, the taxpayer shall advance \$150, payable to Larimer 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). If a stipulation is reached or the petition is withdrawn at least fifteen (15) days prior the hearing, then \$150 shall be refunded to the taxpayer. If a stipulation is reached or the petition is withdrawn fourteen (14) days or less prior to hearing, then \$75 shall be refunded to the taxpayer. If a stipulation is reached, the petition is withdrawn or the taxpayer otherwise fails to appear on the day of the hearing, then \$0 shall be refunded to the taxpayer. If the arbitration proceeds to hearing, the funds in escrow will be disbursed as provided in the arbitrator's decision.

For any taxable property other than residential real property, the arbitrator's expenses and fees shall be capped at \$150/hour. Based upon the taxpayer's petition, the arbitrator shall issue an order directing the amount the taxpayer shall advance to cover estimated arbitration time and procedural oversight by the arbitrator. The taxpayer shall advance the fee, as determined by the arbitrator, payable to Larimer County, to be held in trust as a deposit to cover the fees and expenses of the arbitration. If a stipulation is reached or the petition is withdrawn at least fifteen (15) days prior the hearing, then 100% of the taxpayer's deposit shall be refunded to the taxpayer. If a stipulation is reached or the petition is withdrawn fourteen (14) days or less prior to hearing, including on the hearing day, or the taxpayer fails to appear for hearing, the amounts of arbitration fees each side shall be responsible for shall be set out in the stipulation. If the petition is withdrawn or the taxpayer fails to appear, the taxpayer shall be responsible for all arbitration fees incurred up to that point. If the arbitration proceeds to

hearing, the fees and expenses shall be paid in accordance with the arbitrator's decision and funds in escrow will be disbursed as provided in the arbitrator's decision.

Representation: 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. All individual taxpayers may be represented by an agent or attorney licensed in Colorado if they so choose.

Exchange of Documentary Evidence: The taxpayer shall disclose all documentation that will be used as evidence (exhibits and list of witnesses) at least fourteen (14) calendar days prior to the hearing. The County Board of Equalization shall disclose all documentation seven (7) days prior to the hearing. Three (3) calendar days prior to the hearing, all reply documentation pertaining to the evidence submitted must be exchanged among all parties. These document exchange deadlines may be extended upon the determination of the arbitrator. Documentary evidence may be exchanged via mail, Federal Express/United Parcel Service, fax, hand delivery or electronic means. Failure to comply with disclosure deadlines shall result in the arbitrator entering an order denying the position of the party failing to comply with disclosure. The arbitrator shall not consider any documents or exhibits not timely exchanged, nor shall witnesses not timely disclosed be allowed to testify.

Hearings:

- 1) Assignment - Upon payment of the fee specified above and the filing of the petition, the case will be assigned to the arbitrator selected as outlined above.
- 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 County Commissioner's Office, with the mutual consent of the arbitrator and taxpayer, but in every case the arbitration shall be held in Larimer County.
- 3) Procedure - The arbitrator shall preside at the hearing. All arbitration hearings shall be scheduled for one hour of hearing time, unless the arbitrator approves additional time. Hearing time shall be evenly divided between petitioner and County Board of Equalization.
 - a. 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.
 - b. 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 parties may informally engage in discovery and witness process. If necessary, parties may apply to the arbitrator for a subpoena for information or witnesses, pursuant to C.R.S. 39-8-108.5(3)(c).
- 5) Attendance - The taxpayer and the County Board of Equalization shall attend, personally or with any attorney or agent as required, 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 shall be maintained.

Arbitrator's Decision: The arbitrator's decision shall be in writing and signed by the arbitrator. The arbitrator shall deliver a copy of his/her 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 as "ARBITRATION AWARD";
4. the full case name;
5. the identities of the parties who were present at the hearing either personally or by 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 County 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); and
9. a signature line for the arbitrator and the date of the decision.