

**ADAMS COUNTY, COLORADO
RULES AND PROCEDURES FOR ARBITRATION
PURSUANT TO C.R.S. § 39-8-108.5**

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.
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 Adams County 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, in addition to any other qualifications deemed necessary by the Board of County Commissioners, experienced in the area of property taxation, licensed, registered or certified pursuant to part 7 of article 61 of title 12, C.R.S., and be any one of the following: (1) an attorney licensed to practice law in the State of Colorado; (2) an appraiser who is a member of the institute of real estate appraisers or its equivalent; (3) a former county assessor; (4) a retired judge; or (5) 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 Adams County Clerk and Recorder upon deposit of the fee provided for in these Rules and Procedures. In the absence of an agreement between the taxpayer and the Board of Equalization, the Adams County District Court shall select an arbitrator from said list. In such cases, it shall be the responsibility of the taxpayer to file a petition in the District Court seeking the appointment of an arbitrator.
 - 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 and Procedures.
3. ARBITRATION PROCEDURES:
 - A. FILING:
 - i. Within 30 days of the Board of Equalization's written decision, any taxpayer who plans to pursue arbitration shall notify the Board in writing of such intention. Upon receipt of taxpayer's notice of intent to pursue arbitration, the Board of Equalization shall provide the taxpayer with the

list of Arbitrators and a Petition for Arbitration as such petition is set forth in the forms section of these Rules and Procedures.

- ii. Taxpayer shall select an arbitrator from the List of Arbitrators and complete the Petition for Arbitration within thirty (30) days from the date the list is made available to the taxpayer. The arbitrator selection, completed Petition for Arbitration and applicable fees as noted below in section B should be sent to the Board of Equalization c/o the Adams County Attorney's Office within this thirty (30) day deadline.
- iii. Whenever it appears that the written notice of intent to pursue arbitration or the Petition for Arbitration is not filed within the time permitted by law, or the petitioner has failed to exhaust all procedures provided by law before appeal to the arbitrator, or the arbitrator otherwise lacks jurisdiction, the case may be dismissed.

B. FEES:

- i. Residential Property: For residential property, the taxpayer shall advance \$150.00, payable to Adams 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. The funds in escrow will either be returned to the taxpayer or paid in full or in part to the arbitrator, depending on the arbitrator's decision.
- ii. Other Taxable Property: For any taxable property other than residential real property, including classification appeals, the taxpayer shall advance \$250.00, payable to Adams 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. The funds in escrow will either be returned to the taxpayer or paid in full or in part to the arbitrator, depending on the arbitrator's decision.
- iii. Other fees: For taxable property, other than residential real property, including appeals regarding classification, the taxpayer and the Board of Equalization may agree that the reasonable deposit to be held in trust to cover the fees and expenses of the arbitration shall be a sum in excess of \$250.00. In such cases, the deposit shall be held in escrow and disbursed as provided in the arbitrator's decision.
- iv. Each party shall pay that party's own witness fees, attorney's fees and any other miscellaneous costs.
- v. The fees noted herein shall be tendered to the County at the time that the arbitrator selection information and Petition for Arbitration are returned to the Board of Equalization c/o the Adams County Attorney's Office.

- C. **DISCOVERY & SUBPOENAS:** The parties may informally engage in the discovery process. If necessary, the arbitrator may issue, or cause to be issued subpoenas for the 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 be enforced in the manner provided by law for the service and enforcement of subpoenas in civil actions.
- D. **EXCHANGE OF DOCUMENTARY EVIDENCE:** All parties shall exchange all documentation that will be used as evidence (exhibits and list of witnesses) at least ten days prior to the hearing. Three days prior to the hearing, all reply documentation pertaining to the evidence submitted in the ten day exchange must be exchanged among all parties (i.e. one copy to the arbitrator, one copy to the taxpayer and/or its counsel and one copy to the Adams County Attorney).
- E. **HEARINGS:**
- i. The arbitration hearing shall be held within sixty (60) days from the date the arbitrator is selected by the parties or the District Court.
 - ii. The hearing shall be set at time and place set by the arbitrator and with the mutual consent of the taxpayer and the Board of Equalization.
 - iii. The arbitrator shall preside at the hearing. Procedures shall be informal and strict rules of evidence shall not apply except as necessitated in the opinion of the arbitrator by the requirements of justice. All questions of law and fact shall be determined by the arbitrator. The arbitrator may determine time limitations or make other decisions in order to conduct a reasonable and fair hearing. All testimony in arbitration proceedings shall be given under oath, administered by the arbitrator.
 - iv. **Attendance:** The taxpayer and the Board of Equalization shall be entitled to attend the hearings personally or with counsel and participate in the proceedings. Such participation may include the filing of briefs and affidavits. Upon agreement of both parties, the proceedings may be deemed confidential and be closed to the public. The arbitrator may, in his or her discretion and upon prior written application, permit the appearance or intervention of persons or agencies not parties to the action for the purpose of submitting evidence, argument, or briefs as the arbitrator may direct.
 - v. **Record of the proceedings:** No record of the proceedings is required.
- F. **ARBITRATOR'S DECISION:** The Arbitrator's Decision shall be in writing and signed by the arbitrator. The arbitrator shall deliver a copy of the decision to the parties personally or by registered mail within 10 days of the date of the hearing.

THE ARBITRATOR'S DECISION SHALL BE FINAL AND NOT SUBJECT TO REVIEW OR APPEAL. The arbitrator's decision shall include:

- i. The title of the document: "Arbitration Award";
- ii. The full case name;
- iii. The Adams County's property tax schedule number;
- iv. The address and/or legal description of the property in question or dispute;
- v. The identities of all parties who were present at the hearing, either in person or through representation by counsel;
- vi. The arbitrator's decision (i.e. that the arbitrator has found in favor of the taxpayer or the Board of Equalization, either in whole or in party, and against the other party) and the basis for that decision;
- vii. The amount of change in the valuation of the property in question or dispute, if any;
- viii. The change in classification of the property in question or dispute, if any;
- ix. The amount of the arbitrator's fees and expenses incurred in the conduct of the arbitration hearing, and a statement as to which party or parties shall pay those fees; and
- x. A signature line for the arbitrator and the date of the decision.