

## **Property Valuation Proceedings Rules and Procedures**

<b>PURPOSE:</b>	To provide consistency in property tax proceedings before the Adams County Board of Equalization and the Adams County Board of County Commissioners
<b>SCOPE:</b>	These rules and procedures apply to the Board of County Commissioners and the Board of Equalization.
<b>OFFICE OF PRIMARY RESPONSIBILITY:</b>	Board of County Commissioners; Board of Equalization.

The following rules and procedures shall apply to property valuation proceedings before the Board of Equalization and the Board of County Commissioners.

### **A. Scope of Rules**

These rules govern the following types of property valuation proceedings in Adams County:

1. Board of Equalization proceedings;
2. Abatement proceedings.

### **B. Definitions**

1. “Agent” means any person or organization, including a management company, authorized by a Property Owner or Authorized Tenant to represent the Property Owner’s interests before the Board. Any attorney who is authorized to practice law in the State of Colorado shall not be required to prove agency on behalf of a taxpayer he or she is representing.
2. “Board” includes the Board of County Commissioners and the Board of Equalization.
3. “Petition” includes a petition for equalization or abatement.
4. “Property Owner” means a person, persons, or entity listed in the Adams County Assessor’s records as the owner of the property for any part of the year in which the property taxes were due.

### **C. Duties of the BOE Coordinator**

The BOE Coordinator shall:

1. Maintain abatement and Board of Equalization files;
2. Ensure that the Board meets statutory deadlines for property valuation appeals;
3. Accept timely petitions;
4. Notify Petitioners of defects in petitions that would prevent consideration of those petitions;
5. Recruit, interview, and contract with hearing officers;
6. Schedule and provide notice of hearings;
7. Enter and mail decisions; and
8. Perform other duties as required by the Board.

### **D. Petitions**

1. All petitions must be signed by the Property Owner or the Property Owner's authorized Agent. The owner of the property when the tax was due may also authorize the current owner to pursue property valuation appeals.

- a) Letter of Agency/Agent Authorization must contain the following or the BOE Coordinator may reject the petition:
  - i. Authorization from the Property Owner to a specific person or entity to pursue property valuation appeals.
  - ii. If the Property Owner is an entity, the individual signing the letter of agency must verify that he or she has the authority to give authorization on behalf of the entity.
  - iii. Notarization of the property owner's signature on the same page as the signature.
  - iv. The names, addresses, and telephone numbers of the Property Owner, Agent, and signatory.
  - v. The specific year or years for which authorization is given.
  - vi. Date of signature

2. The petition and proof of agency must be filed before any statutory deadline to perfect the appeal. If an appeal is not perfected by a statutory deadline, the BOE Coordinator shall reject the petition on behalf of the Board and notify the Petitioner of the rejection.

3. Each petition shall contain only one schedule number. The BOE Coordinator shall reject petitions with multiple schedule numbers. Any exceptions must be approved by the BOE Coordinator prior to filing the petition.

4. Petitions shall not be stapled; binder and paper clips are allowed. The petition may be rejected if it has been stapled.

5. Property Owners or Agents may choose to receive their BOE hearing notice and the final decision letter issued by the BOE via email only. To receive the hearing notice and final decision letter by email only the Property Owner or Agent needs to include an email address on the bottom of the Petition to County Board of Equalization.

## **E. Hearings**

1. Unless otherwise specified by the Board, all abatement and Board of Equalization hearings shall be conducted via telephone conference by hearing officers appointed by the Board.

2. The BOE Coordinator shall provide advance notice of hearings to the Petitioner(s) and the Assessor.

3. Petitioners can request an Administrative Denial for any accepted appeal. The Administrative Denial Request Form is available on the BOE website or from the BOE Coordinator. All requests for an administrative denial must be received by the BOE Coordinator at least two days prior to the scheduled hearing date.

4. A Petitioner or their Agent may withdraw the petition at any time prior to a hearing by giving notice to the BOE Coordinator. A formal Withdraw Form is available on the website or from the BOE Coordinator.

5. Due to time constraints, the BOE Coordinator cannot reschedule hearings.

- a) If a Petitioner cannot attend a scheduled hearing he/she may appoint a designee to represent him/her at the hearing by submitting a Letter of Agency to the BOE. The Letter of Agency Form is available on the BOE website or from the BOE Coordinator. All Letter(s) of Agency Forms must be received by the BOE Coordinator at least two days prior to the scheduled hearing date.

6. All evidence shall be produced before or at the hearing. Evidence may not be submitted after a hearing.

- a) Any and all evidence to be considered by the hearing officer(s) that is not brought to a hearing must be submitted to the BOE Coordinator at least three days prior to the scheduled hearing date.

## **D. Decisions**

1. Petitioners will be notified of decisions in accordance with the applicable statutory requirements.