



**1ST MEETING OF THE SUMMIT COUNTY BOARD OF EQUALIZATION
MEETING AGENDA
Tuesday, July 9, 2019, 1:25 p.m.
County Commissioners' Meeting Room; Summit County Courthouse
208 Lincoln Avenue, Breckenridge, Colorado**

For assistance or questions regarding special accommodations, accessibility, or available audio/visual equipment, please contact 970-453-3403 as soon as possible.

- I. CALL TO ORDER
- II. ROLL CALL
- III. APPROVAL OF AGENDA
- IV. CONSENT AGENDA
 - A. Approval Of Minutes From The August 1, 2018 Meeting Of The County Board Of Equalization

Documents:

[CONSENTA - 080118 2ND CBOE MIN.PDF](#)
 - B. Appointment Of Hearing Officers/Referees, Arbitrators And Clerks For County Board Of Equalization (Clerk)

Documents:

[CONSENTB - 2019 MEMO TO APPOINT.PDF](#)
 - C. Setting Of Hearing Officer/Referee And Arbitrator Fees (Clerk)

Documents:

[CONSENTC - 2019 FEE SETTING MEMO.PDF](#)
- V. NEW BUSINESS
 - A. Assessor's Report Of Valuation Of Assessment Of All Taxable Real Property In Summit County For Tax Year 2019 (Assessor)
 - B. Assessor's Report Of Valuation Of Assessment Of All Taxable Personal Property In Summit County For Tax Year 2019 (Assessor)
- VI. ADJOURNMENT

*This agenda is subject to change at any time. Please contact the Manager's Office or visit our website to obtain updates at: <http://www.summitcountyco.gov>



2ND MEETING OF THE SUMMIT COUNTY BOARD OF EQUALIZATION
Wednesday, August 1, 2018, 9:00 a.m.
SUMMARY MINUTES

I. CALL TO ORDER

The second meeting of the County Board of Equalization on Wednesday, August 1, 2018, was called to order by Chair, Dan Gibbs, at 9:01 a.m. in the County Commissioners' Meeting Room; Summit County Courthouse, 208 East Lincoln Avenue, Breckenridge, Colorado.

II. ROLL CALL

Board members present and answered to the roll call were:

Dan Gibbs, Chair
Thomas C. Davidson, Commissioner
Karn Stiegelmeier, Commissioner

Staff Present were as follows: Keely Ambrose, Assistant County Attorney; Eva Henson, Administrative Manager, and Sarah Vigil, Deputy Clerk.

III. APPROVAL OF AGENDA

The Agenda was approved, as presented.

IV. CONSENT AGENDA

- A. Approval of Minutes from the July 10, 2018 meeting of the County Board of Equalization.
Approved as presented; and

MOTION: A motion was made by Commissioner Stiegelmeier and seconded by Commissioner Davidson to approve the Consent Agenda, item A.

MOTION PASSED UNANIMOUSLY BY THE BOARD PRESENT

V. NEW BUSINESS

- A. Final Decisions Upon Taxpayer's Appeals for Valuation of Real and Personal Property for Tax Year 2018.

Commissioner Davidson noted that the Board has reviewed all County Board of Equalization hearing materials to make their decisions rendered today.

MOTION: A motion was made by Commissioner Davidson and seconded by Commissioner Stiegelmeier to adopt all recommendations of the independent referees value recommendations on 2018 Summit County taxpayer property valuation appeals.

MOTION PASSED UNANIMOUSLY BY THE BOARD PRESENT

VI. ADJOURNMENT

The meeting was adjourned at 9:02 a.m.

Respectfully submitted,

Approved by:

Sarah Vigil, Deputy Clerk _____

Dan Gibbs, Chair

NOTE: These minutes are a summary of the proceedings and motions of the August 1, 2018 Board of Equalization Second Meeting. The complete digital recording is available in the Office of the Clerk & Recorder, Summit County Courthouse, 2nd Floor, 208 East Lincoln Avenue, Breckenridge, Colorado 80424.

MEMORANDUM

TO: Board of County Commissioners, acting in its capacity as the Summit County Board of Equalization
FROM: Eva Henson, Deputy Clerk
DATE: Meeting of July 9, 2019
RE: Request for BOCC to appoint (1) County Board of Equalization Hearing Officers, (2) Arbitrators of Appeals of County Board of Equalization Decisions and (3) Clerks to the County Board of Equalization.

I. Appointment of CBOE Hearing Officers/Referees

A. Background: Pursuant to § 39-8-101, C.R.S., the Board of County Commissioners (BOCC) comprises the County Board of Equalization (CBOE) for Summit County. Pursuant to § 39-8-102, C.R.S., the duties of the CBOE include reviewing the valuations for assessment of all taxable property appearing in the assessment roll of the county and directing the assessor to correct errors in the assessment role including raising, lowering or adjusting any valuation for assessment of any property it deems just and necessary. Pursuant to § 39-8-106(1), C.R.S., the CBOE shall receive and hear petitions from any person whose objections or protests have been denied by the assessor. Pursuant to § 39-8-102(2)(i), C.R.S., the BOCC may appoint independent referees who are experienced in property valuation to conduct CBOE hearings on its behalf and to make finds and submit recommendations for the BOCC's final action. The below listed individuals are willing to serve as CBOE referees for 2019 property valuation appeals and have been determined by staff to be qualified for such appointment in accordance with the requirements stated above and otherwise in accordance with all applicable laws and regulations.

Mike Kelley
Robert Girvin
Andrew Aerenson
Stephen C. Gerard
Laura Champe

B. Staff Recommendation: Staff recommends that the BOCC approve and appoint the above-listed persons to serve as CBOE referees for assessment appeal hearings for tax year 2019.

II. Appointment of Arbitrator of Appeals of CBOE Decisions

A. Background: If a taxpayer disagrees with the CBOE's decision, further appeal of that decision can be made by the taxpayer by selecting any one of three options. The appeal options are to take the matter to: (1) the State Board of Assessment Appeals, (2) District Court, or (3) Binding Arbitration. These three options are outlined in the decision letter that is sent to each taxpayer notifying them of the CBOE's final determination regarding their subject protest.

The BOCC is required to appoint qualified persons to be available to act as arbitrators when the Binding Arbitration appeal option is selected by a taxpayer as their chosen means for appealing a CBOE decision. Pursuant to § 39-8-108.5(1)(b), C.R.S., arbitrators of CBOE decisions shall, in addition to any other qualifications deemed necessary by the Board, be experienced in the area of property valuation and classification for taxation and shall 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. Pursuant to § 39-8-108.5(1)(b), C.R.S., persons appointed to act as arbitrator must be registered, licensed or certified in their field. Further, arbitrators are not required to be residents of the subject county and they are allowed to serve as arbitrators in more than one county. Finally, no person may act as an arbitrator of property valuation disputes in any county during a property tax year in which they represent or have represented any taxpayer in any matter relating to the protest and appeal of property valuation or to the abatement or refund of property taxes.

The individual recommended for appointment as arbitrator for appeals of CBOE decisions rendered in 2019 have been determined by staff to be qualified for such appointment in accordance with the requirements stated above and otherwise in accordance with all applicable laws and regulations.

The qualified candidates recommended for appointment to serve as arbitrators for 2019 CBOE appellants requesting the Binding Arbitration appeal option are:

Patrick Gleason, Certified General Appraiser

B. Staff Recommendation: Staff recommends that the BOCC approve and appoint Patrick Gleason to serve as arbitrator for Summit County for tax year 2019 CBOE appeals. Staff further recommends that the BOCC direct the list of arbitrators kept in the Clerk and Recorder's Office be revised to reflect this appointment.

III. Appointment of Clerks to the CBOE

A. Background: The following individuals have been contacted and have accepted to serve as Clerks to assist the CBOE Hearing Officers/Referees for the tax year 2019 CBOE hearings:

Eva Henson
Lori Dwyer

B. Staff Recommendation: Staff recommends that the BOCC approve and appoint the above-listed persons to serve as CBOE Clerks to assist with the 2019 CBOE process.



BOARD OF EQUALIZATION

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MEMORANDUM

TO: County Board of Equalization

FROM: Eva Henson, Deputy Clerk

RE: CONSENT AGENDA; Setting of Hearing Officers/Referees and Arbitrators Fees for Tax Year 2018

DATE: Meeting of July 9, 2019

CBOE Hearing Officer/Referee Fees:

Since 1990, the Board of County Commissioners (BOCC) has paid County Board Equalization (CBOE) hearing officers/referees \$175 per day for their services. In the event the docket for a particular day is stipulated, the referees assigned to that docket have been paid for that day even though all hearings were canceled. This incentive was extended to the referees due to the commitment of time that they are making on behalf of the CBOE during the protest period.

In 2018, we researched how other counties throughout Colorado compensate referees, since we had not updated this in many years. We found that some Counties compensate referees hourly up to \$75/hour and of those that compensate referees daily, the rate can be up to \$300. We proposed adjusting our rate slightly in 2018 to stay current with other Counties.

RECOMMENDATION: Staff recommends that the \$200 per day as approved in tax year 2018 be approved again in tax year 2019, and the practice of paying them even in the event the hearings for a particular day are canceled be continued.

Arbitrator Fees:

Pursuant to § 39-8-108.5(5)(a) & (b), C.R.S., arbitrator's expenses and fees shall not exceed \$150.00 per case concerning residential property. For cases concerning any taxable property other than residential real property, an arbitrator's expenses and fees shall be an amount agreed upon by the taxpayer and the County Board of Equalization. As such, the County has set a fee to which it would agree. Since 1990, the agreed upon fee has been set at \$250.00 with an additional \$100.00 per hour paid if the time expended exceeded four hours, plus all other reasonable expenses incurred by the arbitrator. This fee has proven to be reasonable.

RECOMMENDATION: Staff recommends that the fee arrangement as established since 1990, be reinstated. The arrangement is as follows:

The arbitration fee the County will accept for taxable residential real property that goes to arbitration shall be \$150.00 per case. The arbitration fee for taxable property other than residential real property

that goes to arbitration shall be set at \$250.00 for the first four hours expended, with an additional \$100.00 per hour to be paid for the time which exceeds the four hours, plus all other reasonable expenses incurred by the arbitrator.