

# **INFORMATION REGARDING THE 2013 DOUGLAS COUNTY BOARD OF EQUALIZATION**

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This document provides instructions and other related information that can be used to assist property owners in filing an appeal to the Douglas County Board of Equalization (CBOE), as well as help provide an understanding of the process and requirements once an appeal is filed. This document is comprised of three parts:

- 1. CBOE Information and Instructions**
  - 2. Post-CBOE Petitioner Rights and Options**
  - 3. Approved Agent Authorization Form**
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## **CBOE Information**

The CBOE will be holding hearings on assessment appeals between September 1 and October 31, 2013. A CBOE petition can only be filed by property owners who previously filed an assessment protest with the County Assessor between May 1 and June 1, 2013. Owners who filed the original protest will receive a Notice of Determination from the County Assessor by mail after September 1. This notice provides the Assessor's decision regarding the appeal, resulting value, as well as instructions for filing an appeal to the CBOE.

As a petitioner, you have the right to attend this hearing, present evidence in support of your petition, be represented by an authorized agent, and examine all exhibits provided by the Assessor. An increase in valuation cannot be the sole basis of your appeal. You must, by law, provide an indication of your opinion of value in the form of a specific dollar amount. If you choose to be represented by another person, your representative must submit a letter including the Agent Authorization Form, signed by you, granting your representative authority to represent you in property tax matters at the CBOE. This form must be submitted to the referee prior to the commencement of the scheduled hearing. If you have an authorized agent submit an appeal on your behalf, that agent will receive official correspondence from the CBOE including the Scheduled Hearing Notice and Final Decision Notice.

A hearing referee will make a recommendation to the Board based on the information contained in your petition, your presentation, and the information presented by the Assessor. Once a hearing is set, it will not be possible to reschedule it. Because of the volume of petitions to be heard and statutory time constraints, all appeals will be limited to ten minute presentations for each side. Exceptions to this limit will be made by the CBOE for highly complex commercial properties. The Board will review the findings and recommendation of the referee, and may grant or deny your petition. All decisions will be made by the Board by November 1, 2013. Petitioners or their authorized agents will be notified of the results by email. This last item (email notification) is a change for 2013.

## **CBOE Instructions**

The instructions for appealing to the CBOE depend on the type/class of property being appealed. Residential property owners should follow instructions in Part A. Non-residential property owners and their registered agents should follow instructions in Part B. The Douglas County CBOE uses a web-based application to manage the appeals process, including the exchange of prepared documents by the petitioner and Assessor. Please visit the following site and click on the *Online Protest* link to log into the application, submit documentation for the hearing, retrieve Assessor documents prior to the hearing, and review your hearing date:  
<http://apps.douglas.co.us/apps/cboe/>

Documentation is due to the CBOE prior to the hearing. Petitioners should submit evidence and other documentation with their appeal filing. Assessor staff will review the information submitted and submit their documentation as soon as possible before the scheduled hearing.

### *Part A: Residential Property Appeal Instructions (online)*

Appeals of residential property to the Douglas County Board of Equalization should be filed online at <http://apps.douglas.co.us/apps/cboe/> In order to file an appeal online you will need the property Account Number and the Assessor Review Number found on the Assessor's Notice of Determination.

After logging in, you should select the Schedule Hearing button on the upper left to begin the scheduling/filing process. You will be given a list of available dates and times to select from. These are the only dates and times currently available for scheduling. This is a new CBOE feature in 2013 as the Board is making every possible effort to provide some flexibility for petitioners. Alternatively, you can file a written appeal under Part B instructions and a date will be automatically assigned to you. When scheduling online, the system will require contact information. This information will be used to deliver the schedule notice as well as the final decision notice by the CBOE. These notifications will be handled by email in 2013 rather than by postal service.

After accepting a date and time, you can return back to the protest details page and submit evidence using the system's document upload feature. Prior to the hearing, you can visit this page to review your document submissions as well as download any Assessor documentation.

### *Part B. All Other Property Appeal Instructions (written appeals only)*

The Notice of Determination serves as the petition for appealing the Assessor's decision. In order to submit a valid appeal, you must check the appeal box found below the account description and indicate your estimate of value in the space provided in accordance with Colorado law, 39-8-106 (1.5), C.R.S. For each account appealed please state the reason(s) why you disagree with the Assessor's determination of value and attach documentation. Pertinent documentation includes, but is not limited to, comparable sales and income and expense data for income producing

property. It is required that you sign and date the form, and provide the Board of Equalization with contact information including a telephone number and an email address. The completed form must be mailed or delivered on or before September 16th to:

Douglas County Board of Equalization  
100 Third Street  
Castle Rock, Colorado 80104  
Telephone: (303) 660-7302

## Post-CBOE Petitioner Rights and Options

### *OPTION 1: Board of Assessment Appeals*

You have the right to appeal the decision of the Douglas County Board of Equalization (CBOE) to the Board of Assessment Appeals (BAA). Such a hearing is the last hearing at which testimony, exhibits, or any other type of evidence may be introduced by either party. If the decision of the BAA is further appealed to the Court of Appeals, the record created at the BAA hearing and no new evidence shall be the basis for the court's decision.

Appeals to the BAA must be made on forms furnished by the BAA and must be mailed or delivered within 30 days of the date of the mailing of the decision of the Board of Equalization to:

Board of Assessment Appeals  
1313 Sherman Street, Room 315  
Denver, Colorado 80203  
Telephone: (303) 866-5880  
[www.dola.colorado.gov/baa](http://www.dola.colorado.gov/baa)

Any request by any person other than the taxpayer pro se for a hearing before the BAA shall be accompanied by a non-refundable filing fee of \$25 for each tract, parcel, or lot of real property and for each schedule of personal property involved in such request; except that, if any request for a hearing before the BAA involves more than one tract, parcel, or lot owned by the same taxpayer and involves the same issue regarding the valuation for assessment of such real property, only one filing fee shall be required for such request for a hearing.

If you appeal the valuation of income producing commercial real property to the Board of Assessment Appeals (BAA) pursuant to Section 39-8-108(1) you must provide the following information to the Douglas County Board of Equalization (CBOE) within 90 days of filing such appeal to avoid potential dismissal of the appeal by the BAA:

- A. Actual annual rental income for two full years including the base year;
- B. Tenant reimbursements for two full years including the base year;
- C. Itemized expenses for two full years including the base year; and
- D. Rent roll data, including the name of any tenants, the address, unit, or suite number of the subject property, lease start and end dates, option terms, base rent, square footage leased, and vacant space for two full years including the base year.

Pursuant to Section 39-8-108(1), the informational items listed above should be delivered to the following address no later than March 1, 2012:

Douglas County Board of Equalization  
Attn: BAA Submission  
100 Third St  
Castle Rock, CO 80104

The CBOE strongly advises all petitioners subject to this requirement to deliver the information via Certified Mail. Upon failure to comply with the rental property provisions of Section 39-8-108, the Douglas County Board of Equalization may request the BAA to dismiss the appeal filing in its entirety.

*OPTION 2: District Court*

You have the right to appeal the decision of the Douglas County Board of Equalization to the Douglas County District Court. The appeal must be filed within 30 days of the date of the mailing of the decision of the Board of Equalization. Testimony, exhibits, or any other evidence may be introduced at the District Court hearing. For filing requirements, please contact your attorney or the Clerk of the District Court. Further appeal of the decision of the District Court can be made to the Court of Appeals for a review based on the record. Section 39-8-108(1), C.R.S.

*OPTION 3: Binding Arbitration*

You have the right to submit your case to arbitration. If you choose this option, the decision of the arbitrator is final, and your right to appeal your current valuation ends. Section 39-8-108.5, C.R.S. In order to pursue arbitration, you must notify the Douglas County Board of Equalization (BOE) of your intent within 30 days of the date of the mailing of the decision of the BOE. You and the BOE will select an arbitrator from the official list of qualified persons. If you and the BOE cannot agree on an arbitrator, the Douglas County District Court will make the selection.

Arbitration hearings are held within 60 days from the date the arbitrator is selected. Both you and the BOE are required to participate. The hearings are informal. The arbitrator has the authority to issue subpoenas for witnesses, books, records, documents and other evidence. The arbitrator also has the power to administer oaths and to determine all questions of law and fact. Upon mutual agreement, the arbitration hearing may be confidential and closed to the public. The arbitrator's written decision must be delivered to both parties personally or by registered mail within 10 days of the hearing. Such decision is final and not subject to review.

The arbitrator's fees and expenses are to be agreed upon between you and the BOE. In the case of residential real property, such fees and expenses cannot exceed \$150.00 per case. In the case of commercial, personal, and other property, such fees and expenses cannot exceed \$250.00 per case. The arbitrator's fees and expenses are to be paid as provided in the arbitrator's decision.

If you wish to appeal pursuant to the binding arbitration process, please submit your appeal in writing to:

Douglas County Board of Equalization  
100 Third Street  
Castle Rock, Colorado 80104  
Telephone: (303) 660-7302

## APPOINTMENT OF AGENT

Douglas County Board of Equalization  
 100 Third Street  
 Castle Rock, CO 80104  
 Phone: (303)660-7302  
 Fax: (303)688-1293

If you wish to name an agent to represent you on property tax matters with Douglas County for the current year, this form must be used. Please follow the instructions carefully. The Owner of record must sign this form.

<b>STEP 1:</b> Property owner's information	Owner's name <b>AND</b> email address	
	Current mailing address (number and street)	
	City, State, and Zip Code	Daytime telephone (    )
<b>STEP 2:</b> Property description  Attach additional pages if necessary	<input type="checkbox"/> All property listed for this owner  <input type="checkbox"/> The following property (give account numbers or state parcel numbers) _____	
<b>STEP 3:</b> Specify the indicated agent's authority	<input type="checkbox"/> Authorization to act on my behalf for the current year regarding property valuation on the property described  <input type="checkbox"/> If an on site inspection is necessary, contact the below named agent  <input type="checkbox"/> Other action (specify) _____	
<b>STEP 4:</b> Assigned agent information	Agent's name <b>AND</b> email address	
	Current mailing address (number and street)	
	City, State, and Zip Code	Daytime telephone (    )
<b>STEP 5:</b> Property owner's signature  <b>(REQUIRED)</b>	<i>Owner's Signature</i> <span style="margin-left: 200px;"><i>Date</i></span>	