

GENERAL RULES OF PROCEDURE

8 CCR 1506-1

Basis and Purpose:

In accordance with C.R.S. 24-4-103(4), and C.R.S. 39-9-103(8), the State Board of Equalization makes these findings and adopts this statement of basis and purpose.

Article X Section 15 Colorado Constitution describes the duties of the State Board of Equalization. This section further states that the State Board of Equalization shall perform such other duties as may be prescribed by law.

Article X Section 3 Colorado Constitution, C.R.S. 39-1-104(16), C.R.S. 39-1-105.5, C.R.S. 39-9-103(1) and C.R.S. 39-9-103(4) provide that the General Assembly shall cause a valuation for assessment study to be conducted each year, that the Director of Research of the Legislative Council shall contract with a private person to conduct the study, that a final report of the findings and conclusions be filed with the General Assembly and the State Board of Equalization by September 1 of each year, and that the State Board of Equalization issue orders of reappraisal when the results of the study so require.

C.R.S. 39-2-111, C.R.S. 39-2-114, C.R.S. 39-9-103(2) and 39-9-103(6) provide a mechanism for taxpayers and/or a taxing authority to file a complaint with the Property Tax Administrator which alleges that a class or subclass of taxable property in a county has not been appraised or valued as required by law or has been improperly or erroneously valued or that the property tax laws have in any manner been evaded or violated. If the Property Tax Administrator finds the complaint to be justified, a petition for reappraisal or hearing is filed with the State Board of Equalization.

C.R.S. 39-9-103(4) and C.R.S. 39-9-103(5) provide the State Board of Equalization the ability to reverse or modify decisions of the Board of Assessment Appeals that pertain to a class or subclass of property. Appeals must be filed within thirty days of the decision by a party to the proceedings.

These rules will be adopted and promulgated by the State Board of Equalization to implement general rules of procedure for hearings conducted by them.

RULE 1 Definitions

The definitions of terms as set forth in C.R.S. 39-1-102, as amended, are adopted in these rules by reference, except that "Board" shall mean the State Board of Equalization.

RULE 2 Conduct of Hearings

All hearings shall be conducted by at least a majority of the Board, and all final decisions shall be rendered by a majority of the Board.

RULE 3 Service of Documents

Any documents filed by a party in an action before the Board, subsequent to the original notice of hearing, shall be served by such party on every other party to the action. Mailing a copy to the party at his last known address or to his attorney at such person's last known address, shall constitute such service.

RULE 4 Testimony Under Oath

All testimony in Board proceedings shall be given under oath, administered by the person conducting the hearing.

RULE 5 Rules of Evidence

Every party to the proceeding shall have the right to present his case or defense by oral and documentary evidence.

RULE 6 Continuances and Recesses

Hearings shall ordinarily be conducted between the hours of 9:00 A.M. and 5:00 P.M. Whenever, because of illness, emergency, or for other good reason, the Board considers that it would be in the best interest of justice to order a recess or continuance, the hearing shall be recessed or continued to a specified date, time and place.

RULE 7 Use of Copies as Evidence

Carbon copies, photocopies, photographic copies, or copies made by other similar procedures may be admitted in evidence or substituted in place of the original documents.

RULE 8 Board Decisions

All decisions of the board shall be in writing. A decision of the Board must be agreed to by a majority of the Board members. Any Board member who dissents may state the reason for his dissent. Notice of the decision of the Board shall be mailed to all parties to the proceeding.

RULE 9 Representation Before Board

Any party may appear in person or may be represented by an attorney admitted to practice before the Colorado Supreme Court. Qualified experts in appropriate fields of knowledge may appear before the Board in their capacities as experts and present factual data and qualified opinion testimony.

RULE 10 Record of Proceedings

The record of hearings shall be by electronic recorder or court reporter at the discretion of the Chairman, Transcriptions shall be made as provided by C.R.S. 24-4-105(13). Parties may employ, at their own expense, a court reporter.

RULE 11 Admission of Third Parties

Opportunity shall be afforded any person to appear before the Board to present facts and information for its consideration.

RULE 12 Size of Exhibits and Retention

When oversized exhibits are introduced, the Board may require that the size thereof be reduced to a satisfactory size for the record.

RULE 13 Subpoenas

Upon request by any party to a proceeding before the Board and upon an affirmative vote by a majority of the members of the Board, the Chairman of the Board, or in his absence, the Vice-Chairman, may issue subpoenas, including subpoenas for production of records.

Whenever a subpoena is issued by the Board, such subpoena shall: State the name of the issuing body, the authority under which the subpoena is issued, and the subject of the inquiry and command each person to whom it is issued to attend and give testimony at a time and place specified in such subpoena. A subpoena may also command the person to whom it is directed to produce such books, records, documents, or other tangible evidence as the Board may require.

Service of a subpoena may be made by a sheriff, his deputy, or any other person who is at least eighteen years of age and not interested in the proceeding. Service shall be made by delivering a copy of the subpoena to the person named not later than forty-eight hours before the time specified for appearance in such subpoena unless, for good cause shown, a majority of the Board authorizes service within such forty-eight-hour period. The amount of fees for attendance and mileage shall be the same as that allowed by law for witness in civil cases and shall be paid after the witness is discharged from further attendance.

If any person issued a subpoena pursuant to this rule believes such subpoena to be unreasonable or oppressive, relief therefrom shall be requested in writing from the issuing body, accompanied by a statement of the reasons for such belief.

Any witness subpoenaed to give testimony or produce evidence may have legal counsel present to advise him.

The Board has the authority to issue subpoenas upon its own initiative. Witness fees and mileage for subpoenas issued under this paragraph shall be paid from the State Board line item contained in the Division of Property Taxation's budget.

Effective Date

These rules adopted this 2nd day of April, 1984, shall become effective May 31, 1984.

RULES GOVERNING HEARINGS ON ABSTRACTS OF ASSESSMENT

BASIS AND PURPOSE:

In accordance with C.R.S. 24-4-103(4) and C.R.S. 39-9-103(8), the State Board of Equalization makes these findings and adopts this statement of basis and purpose.

Article X Section 15 Colorado Constitution describes the duties of Boards of Equalization. County Boards of Equalization have the authority to raise, lower, adjust, and equalize valuations for assessment of taxes upon real and personal property, subject to review and revision by the State Board of Equalization. These County Board duties are restated in C.R.S. 39-8-102.

C.R.S. 39-2-115(2) requires the Property Tax Administrator to review each Abstract of Assessment; and when it is found that any class or subclass of property has not been properly valued, the Property Tax Administrator is required to file a complaint with the State Board of Equalization.

C.R.S. 39-2-115(3) requires the Property Tax Administrator to make recommendations to the State Board of Equalization when the Abstracts are submitted to them.

The State Board of Equalization is charged to review the valuations for assessment of taxes for the various classes of real and personal property located in the counties, and has the authority to raise, lower, and adjust the same to the end that all valuations shall be just and equalized. However, the State Board has no power of original assessment, these State Board duties are restated in C.R.S. 39-9-103(7), (4), and C.R.S. 39-9-104 respectively.

"These rules are adopted and promulgated by the State Board of Equalization to implement rules of procedure for hearings on Abstract of Assessment pursuant to C.R.S. 39-9-103(4), C.R.S. 39-9-103(7), and C.R.S. 39-9-104."

Rule - 39-9-103(4):

(A) Definitions

The definitions of terms as set forth in C.R.S. 39-1-102, as amended, are adopted in these rules by reference, except that "Board" shall mean the State Board of Equalization.

(B) Conduct of Hearings

All hearings shall be conducted by at least a majority of the Board, and all final decisions shall be rendered by a majority of the Board.

(C) Service of Documents

Any documents filed by a party in an action before the Board, subsequent to the original notice of hearing, shall be served by such party on every other party to the action. Mailing a copy to the party at his last known address or to his attorney at such person's last known address, shall constitute such service.

(D) Testimony Under Oath

All testimony in Board proceedings shall be given under oath, administered by the person conducting the hearing.

(E) Rules of Evidence

Every party to the proceeding shall have the right to present his case or defense by oral and documentary evidence.

(F) Continuances and Recesses

Hearings shall ordinarily be conducted between the hours of 9:00 A.M. and 5:00 P.M. Whenever, because of illness, emergency, or for other good reason, the Board considers that it would be in the best interest of justice to order a recess or continuance, the hearing shall be recessed or continued to a specified date, time and place.

(G) Use of Copies as Evidence

Carbon copies, photocopies, photographic copies, or copies made by other similar procedures may be admitted in evidence or substituted in place of the original documents.

(H) Board Decisions

All decisions of the board shall be in writing. A decision of the Board must be agreed to by a majority of the Board members. Any Board member who dissents may state the reason for his dissent. Notice of the decision of the Board shall be mailed to all parties to the proceeding.

(I) Representation Before Board

Any party may appear in person or may be represented by an attorney admitted to practice before the Colorado Supreme Court. Qualified experts in appropriate fields of knowledge may appear before the Board in their capacities as experts and present factual data and qualified opinion testimony.

(J) Record of Proceedings

The record of hearings shall be by electronic recorder or court reporter at the discretion of the Chairman. Transcriptions shall be made as provided by C.R.S. 24-4-105(13). Parties may employ, at their own expense, a court reporter.

(K) Admission of Third Parties

Opportunity shall be afforded any person to appear before the Board to present facts and information for its consideration.

(L) Size of Exhibits and Retention

When oversized exhibits are introduced, the Board may require that the size thereof be reduced to a satisfactory size for the record.

(M) Subpoenas

Upon request by any party to a proceeding before the Board and upon an affirmative vote by a majority of the members of the Board, the Chairman of the Board, or in his absence, the Vice-Chairman, may issue subpoenas, including subpoenas for production of records.

Whenever a subpoena is issued by the Board, such subpoena shall: State the name of the issuing body, the authority under which the subpoena is issued, and the subject of the inquiry and command each person to whom it is issued to attend and give testimony at a time and place specified in such subpoena. A subpoena may also command the person to whom it is directed to produce such books, records, documents, or other tangible evidence as the Board may require.

Service of a subpoena may be made by a sheriff, his deputy, or any other person who is at least eighteen years of age and not interested in the proceeding. Service shall be made by delivering a copy of the subpoena to the person named not later than forty-eight hours before the time specified for appearance in such subpoena unless, for good cause

shown, a majority of the Board authorizes service within such forty-eight-hour period. The amount of fees for attendance and mileage shall be the same as that allowed by law for witness in civil cases and shall be paid after the witness is discharged from further attendance.

If any person issued a subpoena pursuant to this rule believes such subpoena to be unreasonable or oppressive, relief therefrom shall be requested in writing from the issuing body, accompanied by a statement of the reasons for such belief.

Any witness subpoenaed to give testimony or produce evidence may have legal counsel present to advise him.

The Board has the authority to issue subpoenas upon its own initiative. Witness fees and mileage for subpoenas issued under this paragraph shall be paid from the State Board line item contained in the Division of Property Taxation's budget.

Effective Date

These rules adopted this 20th day of February, 1984, shall become effective March 31, 1984.