

## MEMORANDUM

**TO:** Board of County Commissioners, acting in its capacity as the Summit County Board of Equalization  
**FROM:** April Paige, Deputy Clerk  
**DATE:** Meeting of September 1, 2020  
**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.

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### **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 2020 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  
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 2020.

### **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 licensed or certified as an appraiser pursuant to Title 12, Article 10, Part 6, C.R.S.. 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 2020 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 2020 CBOE appellants requesting the Binding Arbitration appeal option are:

Patrick Gleason, Certified General Appraiser  
Jeb Marsh, MAI Appraiser  
Willem Van Der Hoeven, 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 2020 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 2020 CBOE hearings:

April Paige  
Lori Dwyer  
Sara R. Lopez

**B. Staff Recommendation:** Staff recommends that the BOCC approve and appoint the above-listed persons to serve as CBOE Clerks to assist with the 2020 CBOE process.