



BOARD OF EQUALIZATION

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MEMORANDUM

TO: County Board of Equalization

FROM: April Paige, Deputy Clerk

RE: CONSENT AGENDA; Setting of Hearing Officers/Referees and Arbitrators Fees for Tax Year 2020

DATE: Meeting of September 1, 2020

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 2019 be approved again in tax year 2020, 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.