

## **BOARD OF EQUALIZATION**

### **General Rules of Procedure and Abstract of Assessment Hearings**

## **GENERAL RULES OF PROCEDURE AND ABSTRACT OF ASSESSMENT HEARINGS**

### **8 CCR 1506-1**

*[Editor's Notes follow the text of the rules at the end of this CCR Document.]*

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## **GENERAL RULES OF PROCEDURE**

### LEGAL AUTHORITY

Article X, Section 15 creates the State Board of Equalization and gives it the power to review the valuations determined for assessment of taxes upon the various classes of real and personal property located in the several counties of the state and shall, upon a majority vote, raise, lower, and adjust the same to the end that all valuations for assessment of taxes shall be just and equalized. The State Board shall also perform other duties as may be prescribed by law.

Under the authority of Section 39-9-103(8), C.R.S. the State Board of Equalization adopts these rules and the following statement of basis and purpose.

### Statement of Basis and Purpose

The State Board of Equalization adopts these rules to insure all hearings conducted by the Board are fair, just and efficient. Hearings of the Board are conducted to carry out its duties which include:

Review of recommendations for orders of reappraisal that arise as a result of the valuation for assessment study, (§39-9-103(1), C.R.S.),

Review of recommendations for orders of reappraisal made by the Property Tax Administrator, (§39-9-103(2), C.R.S.),

Review of decisions by the Board of Assessment Appeals that affect the valuation of a class or subclass of property, (§39-9-103(5), C.R.S.),

The conduct of hearings regarding complaints of dereliction of duty on the part of an assessor, (§39-9-103(6), C.R.S.),

Review of the annual abstracts of assessment, (§39-9-103(7), C.R.S.),

Review of decisions made by the advisory committee to the Property Tax Administrator, (§39-9-103(10), C.R.S.) and

Review of matters regarding exemptions under the authority of the Property Tax Administrator, (§39-9-109, C.R.S.).

## **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 in writing and must be agreed to by a majority of the Board. Any Board member who dissents may state the reason for the dissent. Notice of the decision of the Board shall be mailed to all parties to the proceeding.

**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 the last known address or to the attorney at such person's last known address, shall constitute such service.

**RULE 4            Testimony Under Oath [Repealed eff. 03/02/2017]**

**RULE 5            Rules of Evidence**

All parties to the proceeding shall have the right to present their 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 [Repealed eff. 03/02/2017]**

**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 Chairperson. 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 Chairperson of the Board, or in the absence of the Chairperson, the Vice-Chairperson, 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, a deputy sheriff, 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 witnesses subpoenaed to give testimony or produce evidence may have legal counsel present to advise them.

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.

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**Editor's Notes**

**History**

Legal Authority, Statement of Basis and Purpose, Rules 2, 3, 5, 10, 13 eff. 03/02/2017. Rules 4, 8 repealed eff. 03/02/2017.