

AGENDA ITEM SUMMARY

Agenda Item No: 7.d.

Date: November 5, 2009

To: Board of County Commissioners

From: Andrew Gorgey - First Asst. County Attorney

Subject: Resolution Declaring that the Recommendations of Hearing Referees on behalf of the El Paso County Board of Equalization are the Final Action of the Board.

SUMMARY (including information on budgeted matters):

The El Paso County Board of Equalization ("BOE") appoints independent referees who conduct property valuation appeal hearings, and these referees make findings and submit recommendations to the BOE for its final action. The BOE historically relies on the expertise of its referees and generally adopts their recommendations. The BOE recommends that the recommendations of the referees are the final action of the BOE as required by §39-8-102(2)(i) C.R.S. because in doing so duplication of effort is eliminated, taxpayers' rights are protected, and every appellate remedy is expedited.

BACKGROUND (including information on budgeted matters):

N/A

FINANCIAL IMPLICATIONS (completed only if not currently budgeted, and is an emergency, mandated or grant/unanticipated revenue funding request before the Board for consideration):

Revenue/Funding Sources:	<u>NA</u>
Revenue/Funding Amount:	<u>NA</u>
Subject to TABOR?	NA
Increase to Original Adopted Budget:	NA
Net Cost to El Paso County:	NA
Total Project Cost:	NA

RESOLUTION NO. _____

**BOARD OF COUNTY COMMISSIONERS
COUNTY OF EL PASO, STATE OF COLORADO**

RESOLUTION DECLARING THAT THE RECOMMENDATIONS OF HEARING REFEREES ON BEHALF OF THE EL PASO COUNTY BOARD OF EQUALIZATION ARE THE FINAL ACTION OF THE BOARD.

WHEREAS, pursuant to §39-8-102(2)(i) C.R.S. the Board of County Commissioners of El Paso County, Colorado in its capacity as the El Paso County Board of Equalization ("BOE"), appoints independent referees who are experienced in property valuation to conduct property valuation appeal hearings on behalf of the BOE, and these referees make findings and submit recommendations to the BOE for its final action; and

WHEREAS, in appointing referees annually the BOE has set in place adequate safeguards to ensure referees meet statutory qualifications and receive an annual training orientation; and

WHEREAS, the rights of every taxpayer seeking an appeal hearing are protected because the referee, on behalf of the BOE, hears and considers all evidence and testimony and examines all exhibits introduced either by the taxpayer or the assessor as required by §39-8-107(1) C.R.S.; and

WHEREAS, the BOE historically relies on the expertise of its referees and generally adopts their recommendations, and thereafter every taxpayer has three statutory options (Board of Assessment Appeals, District Court, or binding arbitration) to appeal the referees' recommendations and to have a full, new consideration of the evidence; and

WHEREAS, because the BOE fully affords every taxpayer the right to a county-level hearing, and upon BOE final action every taxpayer has three options for appeal, the citizens of El Paso County would be best served by declaring the recommendations of the referees to be the final action of the BOE as required by §39-8-102(2)(i) C.R.S. because duplication of effort is eliminated and every appellate remedy is expedited.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of El Paso County, Colorado, in its capacity as the El Paso County Board of Equalization, that hereafter the recommendations of the referees hearing property valuation appeals are the final action of the BOE pursuant to §39-8-102(2)(i) C.R.S.

BE IT FURTHER RESOLVED, that Jim Bensberg, duly elected, qualified member and Chairman of the Board of County Commissioners, or Sallie Clark, duly elected, qualified member and Vice Chair of the Board of County Commissioners be and is hereby authorized on behalf of the Board to execute any and all documents necessary to carry out the intent of the Board as described herein.

DONE THIS _____ day of _____, 2009, at Colorado Springs,
Colorado.

ATTEST:

**BOARD OF COUNTY COMMISSIONERS
OF EL PASO COUNTY, COLORADO**

By: _____
County Clerk and Recorder

By: _____
Jim Bensberg, Chairman

