

THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO

RESOLUTION APPROVING THE RECOMMENDATIONS OF THE ABATEMENT
HEARINGS REFEREE.

WHEREAS, pursuant to Resolution No. R-008-083, A Resolution Appointing Independent Referees to Conduct Abatement Hearings on Behalf of the Board of County Commissioners Beginning July 1, 2008, the Board finds as follows:

1. Referee Karen Smith heard abatement petitions on November 5, 2015; and
2. After hearing all the evidence, Referee Smith makes the recommendations contained in the attached Referee Worksheets for the following Abatement Numbers:

<u>Abatement No.</u>	<u>Petitioner(s)</u>
15-088	Robert and Crystal Kennah
15-097	Donald D. Gregory
15-098	James S. Thomas Separate Property Revocable Trust, et al.

3. Having reviewed the recommendations of Referee Smith, the Board of County Commissioners ("Board") approves her findings and recommendations.

NOW, THEREFORE, be it resolved by the Board of County Commissioners of the County of Douglas, State of Colorado, that the Board accepts the recommendations of Referee Smith and orders the Clerk to the Board to prepare a separate resolution for each abatement petition contained in the attached worksheets and to notify the petitioners of this decision.

PASSED AND ADOPTED this 8th day of December, 2015 in Castle Rock, Douglas County, Colorado.

THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO

BY: _____

JILL E REPELLA, Chair

ATTEST: _____

CODIE BRENNER, Deputy Clerk



DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Robert and Crystal Kennah

Agent:

Property Address: 7120 Sagebrush Drive

Abatement Number: 15-088

tax year 2014

Assessor's Original Value: \$1,021,942

Hearing Date: November 5, 2015

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Chris Morley

2. The Petitioner was:

- a. ☐ present
- b. ☒ not present
- c. ☐ present/represented by _____
- d. ☐ not present/represented by _____

3. Assessor's Recommended Value: \$925,000

Petitioner's Requested Value: \$950,000

4. Petitioner presented the following testimony and documents in support of the claim:

Petitioner submitted a written statement: subject was previously
abated; an independent appraisal dated 9/24/13 valued the subject at \$840,000
as of 6/30/12; at time of purchase, subject was in poor condition with
extensive deferred maintenance and in a distressed market state; during a
2014 abatement hearing, the referee lowered the value and costs to cure were
\$110,000

5. The Assessor presented the following testimony and documents in support of the Assessor's position:

- a. ☒ data from sales of comparable properties which sold during the applicable time period; and /or
- b. ☐ valuation using the cost approach; and/or
- c. ☐ a valuation using the income approach; and/or
- f. ☒ other Abatement hearing decision for tax year 2013 should be carried forward to tax year 2014.

THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:

Classification: Residential

Total Actual Value: \$925,000

Reasons are as follows: C.R.S. 39-1-104 provides that actual values should be the same for both years of a reassessment cycle absent unusual conditions. Therefore, the subject's actual value for tax year 2014 should be reduced to the actual value for 2013.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

- a. ☒ Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein
- b. ☐ Approved in part as set forth in the Findings and Recommendations herein
- c. ☐ Denied after abatement hearing
- d. ☐ Administrative Denial is Granted

REFEREE:

KAdmich

Name

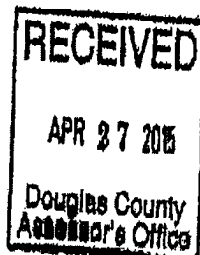
11/5/15

Date



Office of the County Assessor
Lisa Frizell, Assessor
Phone 303-880-7460 Fax 303-479-8751

15-088



301 Wilcox Street
Castle Rock, CO 80104

PETITION FOR ABATEMENT OR REFUND OF TAXES

County Douglas

Date _____

Received _____

Use Assessor's or Commissioners' Date Stamp

Section I: Petitioner, please complete Section I only.

Date: April 15 2015
Month Day Year

E-mail robert.kennah@gmail.com

Petitioner's Name: Robert E. Kennah

Petitioner's mailing address: 7120 Sagebrush Drive

Parker CO 80138
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)

0436727

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

7120 Sagebrush Drive

Lot 12 Centennial Ranch

Petitioner states that the taxes assessed against the above property for property tax year 2014 are incorrect for the following reasons:
(Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

SEE ATTACHMENT

Petitioner's estimate of actual value \$ 950,000

Value

2014
Year

Petitioner requests an abatement or refund of the appropriate taxes.

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct and complete.

Robert E. Kennah
Petitioner's Signature

Daytime Phone Number (303) 243 4619

By _____
Agent's Signature*

Daytime Phone Number ()

*Letter of agency must be attached when petition is submitted.

If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-115, denies the petition for refund or abatement of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of section 39-2-125 within thirty days of the entry of any such decision. §39-10-114.8(1), C.R.S.

Section II:		Assessor's	Recommendation
(For			Assessor's Use Only)
Tax	Year		
	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____
☐ Assessor recommends approval as outlined above.			
No protest was filed for the year: _____ (If a protest was filed, please attach a copy of the NOD.)			
☐ Assessor recommends denial for the following reason(s):			
<u>John Pannisch</u> Assessor's or Deputy Assessor's Signature			

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III:**Written Mutual Agreement of Assessor and Petitioner**

(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of \$10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

Petitioner's Signature _____

Date _____

Assessor's or Deputy Assessor's Signature _____

Date _____

Section IV:**Decision of the County Commissioners**

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____ at which meeting there were present the following members:

Month Day Year

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ (being present-not present) and

Name

Petitioner _____ (being present-not present), and WHEREAS, the said

Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto,

NOW BE IT RESOLVED, that the Board (agrees-does not agree) with the recommendation of the Assessor and the petition be (approved-approved in part-denied) with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund
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Chairperson of the Board of County Commissioners' Signature _____

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County

this _____ day of _____

Month

Year

County Clerk's or Deputy County Clerk's Signature _____

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V:**Action of the Property Tax Administrator**

(For all abatements greater than \$10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby

☐ Approved ☐ Approved in part \$ _____ ☐ Denied for the following reason(s):

Secretary's Signature _____

Property Tax Administrator's Signature _____

Date _____

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Donald D. Gregory

Agent:

Property Address: 12481 N. Lost Canyon Trail

Abatement Number: 15-097

tax year 2013

Assessor's Original Value: R0365329 \$170,028 + vacant land
R0365328 \$808,951 + residential
R0352900 \$820,598 + residential

Hearing Date: November 5, 2015

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Greta Gilman

2. The Petitioner was:

- a. ☐ present
- b. ☒ not present
- c. ☐ present/represented by _____
- d. ☐ not present/represented by _____

3. Assessor's Recommended Value: R0365329 \$141,690 + residential
R0365328 \$768,104 + residential
R0352900 \$820,598 + residential

Petitioner's Requested Value: classification change of vacant land,
to residential

4. Petitioner presented the following testimony and documents in support of the claim:

No testimony or documents were submitted.

5. The Assessor presented the following testimony and documents in support of the Assessor's position:

- a. ☒ data from sales of comparable properties which sold during the applicable time period; and /or
- b. ☐ valuation using the cost approach; and/or
- c. ☐ a valuation using the income approach; and/or
- d. ☒ other classification change should be granted for R0365329 from vacant land to residential. land values for R0365329 + R0365328 should be reduced to \$10,000 per acre. No change for R0352900 because sales support value.

THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:

Classification: Residential for all 3 parcels

Total Actual Value: R0365329 \$141,690 R0365328 \$768,104
R0352900 \$820,598

Reasons are as follows: Assessor recommended that the classification change

requested by Petitioner for R0365329 be approved. Assessor also

recommended reductions in actual values for R0365329 + R0352900.

Actual Comparable sales support the recommended reductions

in actual value + the existing value on R0352900. No change should be made to R0352900. Change in classification for R0365329 is supported because

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is: it is adjacent to R036328.

- a. ☐ Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein
- b. ☒ Approved in part as set forth in the Findings and Recommendations herein
- c. ☐ Denied after abatement hearing
- d. ☐ Administrative Denial is Granted

REFEREE:

K.A. Smith

Name

11/5/15

Date

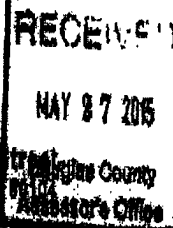
Transmittal Sheet				Assessor Findings:			
Petitioner: DONALD GREGORY		Abatement #		15-097		2014	
Agent:				Tax Year		2014	
Petitioner's Request: Vacant Land to Residential				Protested?		N	
Petitioner's Requested Value \$0				Tax District		0324 & 0325	
				Tax Rate		9.0836%	
Original Values				Abatement Results			
Parcel							PG 2 OF 2
Number	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund
R0365329	0540	\$170,028	29.00%	\$49,310	9.0836%	\$4,479.12	\$3,454.49
R03652900	1112	\$240,000	7.96%	\$19,100	9.0836%	\$1,734.97	\$-
Bag 1	1212	\$491,344	7.96%	\$39,110	9.0836%	\$3,552.60	\$-
Bag 2	1279	\$65,192	7.96%	\$5,190	9.0836%	\$471.44	\$-
Bag 3	1279	\$24,062	7.96%	\$1,920	9.0836%	\$174.41	\$-
		\$820,598		\$65,320		\$5,933.42	\$-
Less Senior Exemption		\$(100,000)	7.96%	\$(7,960)	9.0836%	\$(723.05)	\$-
Ending Value		\$720,598		\$57,360		\$5,210.37	\$-
R0366328	1112	\$446,050	7.96%	\$35,510	9.0836%	\$3,225.59	\$293.40
Bag 1	1212	\$362,604	7.96%	\$28,860	9.0836%	\$2,621.53	\$-
Bag 2	1279	\$297	7.96%	\$20	9.0836%	\$1.82	\$1.82
		\$808,951		\$64,390		\$5,848.94	\$295.22
TOTALS		\$1,699,577		\$171,060		\$15,538.43	\$3,749.71
Last Known Physical Inspection By:			GLG	Date	8/18/15		
Staff Appraiser:			GLG	Date	8/20/15		
Review Appraiser:				Date			
		Previous Study Period				Assessment Date	
		July 1, 2008 - June 30, 2010				1/1/14	
CURRENT SALES STUDY PERIOD							
July 1, 2010 - June 30, 2012							
Appraisal Date 6/30/12							
Tax Rate 9.0836%							
Difference Actual Value \$69,185							
Difference Assd Value \$41,280							
Tax Rate 9.0836%							
Refund \$3,749.71							



Office of the County Assessor
Lisa Fritzell, Assessor
Phone 303-460-7460
Fax 303-479-9751

15-097

301 Wilcox
Castle Rock, CO 80107
Douglas County
Assessor's Office



PETITION FOR ABATEMENT OR REFUND OF TAXES

County Douglas

Date Received _____
Use Assessor's or Commissioners' Date Stamp

Section I: Petitioner, please complete Section I only.

Date: 5 31 15 E-MAIL _____
Month Day Year

Petitioner's Name: DONALD D GREGORY

Petitioner's mailing address: 12481 N. Lost Canyon Trail
PARKER Co. 80138
City or Town State Zip Code

0365329 223311000019
0352900 223311000009
0365328 223311000018

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
12481 N. Lost Canyon Trail
Parker Co. 80138

Petitioner states that the taxes assessed against the above property for property tax year 2013-2014 are incorrect for the following reasons:
(Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

VACANT LAND to RESIDENTIAL

Petitioner's estimate of actual value \$ _____ 2013 and \$ _____ 2014
Value Year Value Year

Petitioner requests an abatement or refund of the appropriate taxes.

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or submitted by me, and to the best of my knowledge, information and belief, is true, correct and complete.

[Signature] Daytime Phone Number 303-460-7460
Petitioner's Signature

By _____ Daytime Phone Number () _____
Agent's Signature

*Letter of agency must be attached when petition is submitted.

If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-116, denies the petition for abatement or refund of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of section 39-2-136 within thirty days of the entry of any such decision. 39-10-114.6(1), C.R.S.

Section II:		Assessor's Recommendation (For Assessor's Use Only)					
Tax Year _____			Tax Year _____				
	Actual	Assessed	Tax	Actual	Assessed	Tax	
Original	_____	_____	_____	_____	_____	_____	
Corrected	_____	_____	_____	_____	_____	_____	
Abate/Refund	_____	_____	_____	_____	_____	_____	
☐	Assessor recommends approval as outlined above.						
	No protest was filed for the year: _____ or _____ (If a protest was filed, please attach a copy of the HSD.)						
☐	Assessor recommends denial for the following reason(s): _____						
<u>[Signature]</u> Assessor's or Deputy Assessor's Signature							

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-1-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III:**Written Mutual Agreement of Assessor and Petitioner**

(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of \$10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.6), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

Petitioner's Signature _____

Date _____

Assessor's or Deputy Assessor's Signature _____

Date _____

Section IV:**Decision of the County Commissioners**

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____, at which meeting there were present the following members:

Month Day Year

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ (being present-not present) and

Name

Petitioner _____ (being present-not present), and WHEREAS, the said

Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto,

NOW BE IT RESOLVED, that the Board (agrees--does not agree) with the recommendation of the Assessor and the petition be (approved--approved in part--denied) with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund
------	----------------	--------------------	------	----------------	--------------------

Chairperson of the Board of County Commissioners' Signature _____

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County

this _____ day of _____

Month

Year

County Clerk's or Deputy County Clerk's Signature _____

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V:**Action of the Property Tax Administrator**

(For all abatements greater than \$10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby

☐ Approved ☐ Approved in part \$ _____ ☐ Denied for the following reason(s): _____

Secretary's Signature _____

Property Tax Administrator's Signature _____ Date _____

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: James S. Thomas Separate Property Revocable Trust et al. Agent: Heath Stuard

Property Address: 9000 Park Meadows Drive, Lone Tree, CO 80124 Abatement Number: 15-098

Assessor's Original Value: \$1,310,600 for 2013 & 2014

Hearing Date: November 5, 2015

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Becky Dockery

2. The Petitioner was:

- a. ☐ present
- b. ☒ not present
- c. ☐ present/represented by _____
- d. ☐ not present/represented by _____

3. Assessor's Recommended Value: \$1,310,600 for 2013 & 2014

Petitioner's Requested Value: \$1,100,000 for 2013 & 2014

4. Petitioner presented the following testimony and documents in support of the claim:

Petitioner requested an administrative denial.

5. The Assessor presented the following testimony and documents in support of the Assessor's position:

- a. ☐ data from sales of comparable properties which sold during the applicable time period; and /or
- b. ☐ valuation using the cost approach; and/or
- c. ☐ a valuation using the income approach; and/or
- d. ☒ other Petitioner requested an administrative denial.

THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:

Classification: Commercial

Total Actual Value: \$ 1,310,600 for 2013 & 2014

Reasons are as follows: Petitioner requested an administrative denial.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

- a. ☐ Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein
- b. ☐ Approved in part as set forth in the Findings and Recommendations herein
- c. ☐ Denied after abatement hearing
- d. ☒ Administrative Denial is Granted

REFEREE:

KA Amair
Name

11/5/15
Date

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: DouglasDate Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 5 12 2015
Month Day Year

15-098

Petitioner's Name: JAMES S. Thomas Separate Property Partnership Trust CTR
 Petitioner's Mailing Address: 535 Morgan Turn & Auto Dr
Nashville TN 37214
 City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)
R 0428695

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
9000 PARK MEADOWS DRIVE

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2013 and 2014 are incorrect for the following reasons: (Briefly describe why the taxes have been levied incorrectly or inequity, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

RECEIVED
 MAY 13 2015
 COUNTY
 CLERK

Petitioner's estimate of value: \$ 1,100,000 (2013) and \$ 1,100,000 (2014)
 Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

Petitioner's Signature

Daytime Phone Number ()

By: HEATH STUART
Agent's SignatureDaytime Phone Number (615) 484-8536

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 35-10-114(1), O.R.B., or the Property Tax Administration, pursuant to § 35-1-110, O.R.B., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 35-2-120, O.R.B., within sixty days of the entry of any such decision, § 35-10-114(1), O.R.B.

Section II: Assessor's Recommendation (For Assessor's Use Only)					
Tax Year _____			Tax Year _____		
Actual	Assessed	Tax	Actual	Assessed	Tax
Original	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____
Abate/Refund _____					
☐ Assessor recommends approval as outlined above.					
If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Denial/Refund has been mailed to the taxpayer. § 35-10-114(1)(D), O.R.B.					
Tax year _____ Protest?		☐ No	☐ Yes (If a protest was filed, please attach a copy of the NOB.)		
Tax year _____ Protest?		☐ No	☐ Yes (If a protest was filed, please attach a copy of the NOB.)		
☐ Assessor recommends denial for the following reason(s):					
<u>John Damisch</u> Assessor's Signature					

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of \$10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.6), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

Petitioner's Signature _____ Date _____

Assessor's or Deputy Assessor's Signature _____ Date _____

Section IV: Decision of the County Commissioners
(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:

_____ with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ (being present-not present) and

Petitioner _____ (being present-not present), and WHEREAS, the said

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board (agree-does not agree) with the recommendation of the Assessor and the petition be (approved-approved in part-denied) with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____	_____	_____	_____

Chairperson of the Board of County Commissioners' Signature _____

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____

County Clerk's or Deputy County Clerk's Signature _____

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator
(For all abatements greater than \$10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby

☐ Approved ☐ Approved in part \$ _____ ☐ Denied for the following reason(s): _____

Secretary's Signature _____ Property Tax Administrator's Signature _____ Date _____