## Resolution No. R-017-05

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

## RESOLUTION APPROVING THE ABATEMENT SETTLEMENT RECOMMENDATION OF THE ASSESSOR'S OFFICE.

WHEREAS, the Board of County Commissioners ("Board") is responsible for hearing petitions for refunds or abatement of property taxes pursuant to §§ 39-1-113 and 39-10-114, C.R.S.; and

WHEREAS, in those instances where a taxpayer's petition for refund or abatement of property taxes to the Board has been reviewed by the Assessor for the County of Douglas ("Assessor") and recommended for approval or partial approval, the Board has the authority to settle all such appeals and accept the recommendations of the Assessor; and

WHEREAS, the Assessor has reviewed the following petitions for refund or abatement of property taxes and has determined that an adjustment to value is appropriate:

### Abatement No.

<u>Petitioner</u>

17-036

Education Capital Solutions, LLC

and

WHEREAS, the Assessor has conferred with the taxpayers petitioning for refund or abatement of property taxes and the taxpayers have agreed with the Assessor's recommendation; and

WHEREAS, the Assessor wishes to submit the recommendations for adjustment to value for approval by the Board; 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 the Assessor to partially exempt the subject parcel for the 2015 tax year due to the confirmation of an existing lease for a Douglas County Charter School (Global Village), as further described in Exhibit A, and orders the Clerk to the Board to prepare the required documents to notify the petitioner of this decision.

PASSED AND ADOPTED this 13<sup>th</sup> day of June, 2017, in Castle Rock, Douglas County, Colorado.

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

ROGER A. PARTRIDGE, Chair

EMILY WRENN, Deputy Clerk





RECEIVED

man A thh

301 WI cox Bire founty Castle Rock; 00:301040/fice

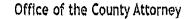
Office of the County Assessor Lisa Frizell, Assessor Phone 303-660-7460 Fax 303-479-9751 17-036

PETITION FOR ABATEMENT OR REFUND OF TAXES

County <u>Dougla</u>	8.	Marin Marin - Marin Marin - Angelowa Barbarana		Date Received	<b>i</b>	
				Use Assessor's	s or Commissioners'	Date Stamp
Section I: Petit	loner, please con	nplete Section I only	<i>l</i> .			
Date:	March 7, 2017					
Mont	h Day	Year				
Petitioner's Name	Educ	ation Capital Solution	s LLC			
		Valnut Street, Suite 2		ورفي والمراجعة والمرا		
	Kans	as City, MO 64106				
	City or Town		State	Zlp Code		<del></del>
SCHEDULE OR P	ARCEL NUMBER	₹(9)	PROPERTY	Address or Legal Descri	PTION OF PROPER	ŤV
				151 Ponderosa Drive		
	not the tayon area		JO WENNIGHT CO.			Takara and the state of the same
describe the circur	nstances surround	ding the incorrect valu	re property for pr re or tax. Attach	operty tax year <u>2015</u> is incorrect additional sheets if necessary.)	for the following reas	sons: (Briefly
School Exempt				••		
Petitloner's estim	nate of actual val	ue \$	ı	) and \$	1	
		Value	Year	) and \$ (	Year	
Petitioner requests	an abatement or	refund of the appropr	iato taxes.			
I declare, under pe	inally of periury in	the second dearen, t	hat this petition.	together with any accompanying	exhibits or statemen	is has baan
prepared or examin	ned by me, and to	the best of my knowl	lodge, informatio	n and belief, is true, correct and	complete.	IN LISTA ARAIT
		·		Daytime Phone Number ()		
	Petitioner's Sig	nature				-
Ву				Daylime Phone Number ()		
	Agent's Signa	tur <b>e"</b> n petiilon is aubmitted.			4444	
		•		s file on a second and a second at the first		
the petition for refu	na or abatement (	of taxes in Whole of in	bart, the betilion	the property tax administrator, p for may appeal to the board of as scision, §39-10-114.5(1), C.R.S.	orsuant to section 35 sessment appeals p	1-2-116, denies ursvant to the
Section II:		Asse	ssor's Recor	nmendation		
pagerija dalim dari pi da interpretarije		7.00		or's Use Only)		
	Tax Year			Tax Year		
	Actual	Assessed	<u>Tax</u>	Actual	Assessed	Tax
Original				<del>Circles and Controls</del>	Constant	750
Corrected	Charles					1:11
Abate/Refund						
dis		pproval as outlined				
No prote	est was filed for t	he year:	or(If i	ı protest was filed, please attach a c	copy of the NOD.)	1
Assesso	r recommends d	enial for the following	ng reason(s):	1	ا ياسي	1
					y Dans	n. ( )
				- Wy	1 Mm	
				манения	r Deputy Assessor	e algnature

### EXHIBIT A

					<del></del>												
							-										
Internal				Abatement #	17-036					Ass	essor Findings	:					
Petitioner:		EDUCATION CAPIT.	AL SOLU	TIONS LLC	Tax Year	2015	Assessor	's Recon	nmendation:				•				
Agent:					Protested?	N	The subje	ect parce	l was partially (sub)le	ased to a	Douglas Count	y Charter Sc	hool (Global Villa	ge) in 2015.			
Petitioner's Re	eauest:	School Exempt			Tax District	3074	The char	ter schoo	l is considered a pub	lic school	entity for prope	ny tax purpo	ses, even in a lea	sehold			
							scenario such as this. As a result, per C.R.S. 22-32-127, the actual value must be exempted for Tax Year 2016 and part of 2015. This is an internal abatement processed as a result of being informed of, and										
							receiving	the leas	se agreements betwe	na abalen en the priv	ate-nariv reel e	as a result	oi Deing Intomed s and the chader	or, and			
						1	ownershi	p entity a	and confirming a quali	fied exem	ot use.	Julie Office	S and the grader	Sortoot banang			
Petitioner's R	equested '	Value		<b></b>	Tax Rate	15.2968%			· · · · · · · · · · · · · · · · · · ·								
Original \	/alues		,				Abate	ment F	Results	}		_					
Parcel			Assmt	Assd						Assmt	Assd						
Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refund			
												0.00009					
R0466170	0200	\$1,181,455	29.00%	\$342,620	15.2968%	\$52,409.90		0200	\$817,463		\$237,060		\$36,262.59	\$16,147.31			
								9142	\$363,992		\$105,560	0.00009		\$-			
	<del></del>	\$1,181,455		\$342,620		\$52,409.90	Approve	<u></u>	\$1,181,455		\$342,620		\$36,262.59	\$16,147.31			
	ļ						<u> </u>	ļ				ļ					
	-							<u> </u>	1				1				
	<del> </del>				<del> </del>		<del></del>	Differen	ce Actual Value	Difference	Assd Value	Tax Rate		Refund			
							<del> </del>	i	S-	Direction	S-	15.29689	i i	\$16,147.31			
	<del> </del>								T			-		720,2			
	<u></u>																
		<u> </u>											<u> </u>				
	ļ												ļ	ļ			
										<b> </b>							
	<del> </del> -											<del></del>					
													-				
	<del>                                     </del>		<del> </del>				<b> </b>										
					<u> </u>												
	ŀ						<u> </u>						<u> </u>				
	<u> </u>				ļ												
ļ	1			<del> </del>					1			<del> </del>	<del>  -  </del>				
Last Known Ph	veiral Inche	ction By:	<del></del>	<del></del>		<del></del>		-	<del> </del>		~	<del>  -</del>	-				
Staff Appraiser		ouon wy-		Date			<b> </b>				<u></u>						
Review Apprais	ser:		TBD	Date	3/24/17				1								
Assessed Values a	rs rounded to ti	a nearest pollar. Tax dollar ref	ejence Cale a	restrate only	<b>经政分中</b> 。	CENTER EN	(1) THE THE TOTAL	MIT AND	TANKS OF COLUMN	Town of the	STATE OF	BHREELLY.	ali de la color	2002230			





www.douglas.co.us

April 26, 2017

Education-Capital-Solutions, LLC 909 Walnut Street, Suite 200 Kansas City, MO 64106

Reference Log Number: 17-036 Account Number: R0466170

Owner: Education Capital Solutions LLC

Address of Property: 18451 Ponderosa Drive, Parker, CO

#### Dear Greetings:

The Douglas County Assessor's Office has reviewed the abatement petition filed for the above referenced Log Number 17-036 and is recommending approval of the petition for tax year 2015. The enclosed Transmittal Sheet provides details of the Assessor's decision and recommended adjusted values. Please note that the tax dollar references are an estimate only, the actual tax dollar amounts will be determined by the Douglas County Treasurer. Please review the following options below and indicate your choice by initialing on the appropriate line.

· Oa.	
<u> </u>	I accept the Assessor's recommended reduction in value.
	I wish to withdraw my petition thus ending any further appeal.
and the second	I wish to take an Administrative Denial which allows me to proceed to a higher level of appeal.
<del></del>	I wish to have a hearing of my petition before a referee appointed by the County Board of Commissioners. The hearing will be held on May 11, 2017 at 10:00 a.m.
Dated	this 5 day of May, 2017.

This office must receive this form, completed and initialed by you, at least three (3) calendar days prior to the scheduled date of the hearing. You may scan and e-mail, fax or mail your request to me at:

Office of the County Attorney 100 Third Street Castle Rock, CO 80104 Fax No.: 303-484-0399

E-mail: chancock@douglas.co.us

\$ \$ 15.2963% \$16.147.31	\$- \$- \$- 15.296896 \$16,147.31		+					<del></del>		Differenc	e Actual Value	Difference	Assd Value	Tax Rate		Refund
Known Physical Inspection By:																
Known Physical Inspection By:																
Known Physical Inspection By:			<b></b>						<b></b>	<u>.                                    </u>					·····	
Known Physical Inspection By:			+						<b>}</b>							
Known Physical Inspection By:			-													
Known Physical Inspection By:			<u> </u>			·										
Known Physical Inspection By:			<del> </del>	<del> </del>					Ē							
Known Physical Inspection By:									2							
Known Physical Inspection By:			<del> </del>									<u> </u>				
Known Physical Inspection By:								<del></del>								
Known Physical Inspection By:																
Known Physical Inspection By:								<del></del>								
Known Physical Inspection By:																
Known Physical Inspection By:			1						1							
Known Physical Inspection By:			T						ĺ					ii		
Known Physical Inspection By:			1	Ì	İ			·····		<del></del>				<del></del>		i
Known Physical Inspection By:			+		<del>  </del>		<del></del>		B	<del></del>				<del></del>		
Known Physical Inspection By:			t ·	1					<u> </u>			-				
Known Physical Inspection By:			<u> </u>	<u> </u>					[							
Known Physical Inspection By:			!						l							
Known Physical Inspection By:			1	1								1	•	<del> </del>		
Known Physical Inspection By:		/ TA	1	<u></u>	ļÌ				<b></b>			ļļ.				
		sef Knoven Ob	ysical Inspe	ection By:					]	1	·			1		
Deta			ıysıcal inspe	ection By:					I I	1			ł	1 1		1
Appraiser: Date Date			<del></del>													
ew Appraiser: TBD Date 3/24/17	Appreigner		<del></del>			Date			,	1·						
Known Physical Inspection By:			!													
Known Physical Inspection By:			<u> </u>													
Known Physical Inspection By:			1							·			<del></del>			
Known Physical Inspection By:			†	<u> </u>												
Known Physical Inspection By:					[I											
Known Physical Inspection By:								· · · · · · · · · · · · · · · · · · ·								
Known Physical Inspection By:			<del> </del>			<u>`</u>	_	<del></del>				ļ <b>.</b>				
Known Physical Inspection By:		<del></del>		-				<del></del>	<del></del>					1 1	· · · · · · · · · · · · · · · · · · ·	
Known Physical Inspection By:			1				<u> </u>		<b></b>	+						<del> </del>
Known Physical Inspection By:									,							
Known Physical Inspection By:			1													
Known Physical Inspection By:			<del> </del>	<del> </del>					<b>-</b>			<del></del>				
Known Physical Inspection By:																
Known Physical Inspection By:														1		
Known Physical Inspection By:			<del> </del>	<b> </b>							*			1		
Known Physical Inspection By:			<del> </del>					***	l							
Known Physical Inspection By:			1			***************************************										
Known Physical Inspection By:									1							
Known Physical Inspection By:																
Known Physical Inspection By:			+				<b></b>		<b>!</b>			<b></b>				
Known Physical Inspection By:			<del> </del>		<del>                                     </del>				<b>[</b>	· · · · · · · · · · · · · · · · · · ·					· · · · · · · · · · · · · · · · · · ·	
Known Physical Inspection By:			1		<del> </del>					<del>  </del>		<del>    -</del>		1		
Known Physical Inspection By:																
Known Physical Inspection By:									i		\$-		\$-	15.2968%		\$16,147.31
	\$- \$- 15.296% \$16,147.31								i	Differenc		Difference				
\$ \$ 15.2968% \$16,147.31			<u> </u>					<del></del>	I			1				
\$ \$ 15.2968% \$16,147.31			1		<u> </u>				<b></b>	- !		ļ <u>!</u>		<b>1</b>		
\$ \$ 15.2968% \$16,147.31			<del> </del>		····	- <del></del>					<del> </del>	ļ <u>ļ</u>				
\$ \$ 15.2968% \$16,147.31			+	42,102,433	<del>  </del>	Ψ3-72,020		Ψυζ, συσ. συ	Sphrove	<del></del>	<b>41,101,400</b>		Φ34Z,0Z0		\$30,202.59	\$10,141.31
Difference Actual Value Difference Assd Value Tax Rate Refund S- \$- 15.296896 \$16,147.31	Difference Actual Value Difference Assd Value Tax Rate Refund		<del>                                     </del>	\$1 181 455	<del>                                     </del>	\$342,620		\$52.409.90	Annrove			23.0090		0.0000		
\$1,181,455 \$342,620 \$52,409.90 Approve \$1,181,455 \$342,620 \$36,262.59 \$16,147.31    Difference Actual Value   Difference Assd Value   Tax Rate   Refund   \$5.000 \$16,147.31   \$1.000 \$1.	\$1,181,455 \$342,620 \$52,409.90 Approve \$1,181,455 \$342,620 \$36,262.59 \$16,147.31 Difference Actual Value Difference Assd Value Tax Rate Refund		1			,										
\$1,181,455 \$342,620 \$52,409.90 Approve \$1,181,455 \$303,992 29.00% \$105,560 0.0000% \$-\$ \$-\$ \$-\$ \$-\$ \$-\$ \$-\$ \$-\$ \$-\$ \$-\$ \$-	9142 \$363,992 29.00% \$105,560 0.0000% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	R0466170	0200	\$1,181.455	29.00%	\$342,620	15.2968%	\$52,409.90		0200	\$817.463	29.00%	\$237,060		\$36,262,59	\$16,147,31
\$1,181,455 \$342,620 \$52,409.90 Approve \$1,181,455 \$303,992 29.00% \$105,560 0.0000% \$-\$ \$-\$ \$-\$ \$-\$ \$-\$ \$-\$ \$-\$ \$-\$ \$-\$ \$-	9142 \$363,992 29.00% \$105,560 0.0000% \$ \$ \$ \$1,181,455 \$342,620 \$52,409.90 Approve \$1,181,455 \$342,620 \$36,262.59 \$16,147.31  Difference Actual Value Difference Assd Value Tax Rate Refund							<del></del>			***************************************			0.0000%		
Mage	A466170   O200   \$1,181,455   29.00%   \$342,620   15.2968%   \$52,409.90   O200   \$817,463   29.00%   \$237,060   15.2968%   \$36,262.59   \$16,147.31   \$1,181,455   \$342,620   \$342,620   \$36,262.59   \$16,147.31   \$1,181,455   \$342,620   \$36,262.59   \$16,147.31   \$1,181,455   \$342,620   \$36,262.59   \$16,147.31   \$1,181,455   \$342,620   \$36,262.59   \$16,147.31   \$1,181,455   \$1,181,	Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refund
15.296896   15.2	Medel   Mede	Parcel			Assmt	Assd	<u> </u>	· · · · · · · · · · · · · · · · · · ·				Assmt	Assd			
Tark   Class   Actual Value   Tark   Tark   Tark   Tark   Tark   Class   Actual Value   Tark   Tar	umber         Class         Actual Val         Rate         Value         Tax Rate         Tax Amount         Decision         Class         Actual Val         Rate         Value         Tax Amount         Refund           466170         0200         \$1,181,455         29.00%         \$342,620         15.2968%         \$52,409.90         0200         \$817,463         29.00%         \$237,060         15.2968%         \$36,262.59         \$16,147.31           \$1,181,455         \$1,181,455         \$342,620         \$52,409.90         Approve         \$1,181,455         \$342,620         \$36,262.59         \$16,147.31           \$1,181,455         \$1,181,455         \$342,620         \$52,409.90         Approve         \$1,181,455         \$342,620         \$36,262.59         \$16,147.31           \$1,181,455		aues	<u> </u>					Apalei	nem R	esuits					
Assmt   Assd   Rate   Value   Tax Rate   Tax Amount   Decision   Class   Actual Val   Rate   Value   Tax Rate   Tax Amount   Decision   Class   Actual Val   Rate   Value   Tax Rate   Tax Amount   Refund   Class   Actual Val   Rate   Value   Tax Rate   Tax Amount   Refund   Class   Actual Val   Rate   Value   Tax Rate   Tax Amount   Refund   Class   Actual Val   Rate   Value   Tax Rate   Tax Amount   Refund   Class   Actual Val   Rate   Value   Tax Rate   Tax Amount   Refund   Class   Cla	Assmt   Assm	Swinning A	/alusa					<del></del>	A L				······································			
Tark   Class   Actual Value   Tark   Tark   Tark   Tark   Tark   Class   Actual Value   Tark   Tar	Assmt   Assm	etitioner's R	Requested '	Value			Tax Rate	15.2968%		<b></b>						
Close's Requested Value	Tax Rate   15.2968%   Abatement Results   Assmt   As								ownership	entity ar	d confirming a guali	fied exemp	t use.		and one enactor	Sortos, Danamig
Tax Rate	Second   S								receiving.	the lease	agreements between	en the priva	ate-party real e	state owners	and the charter	school building
Tax Rate	receiving, the lease agreements between the private-party real estate owners and the charter school building ownership entity and confirming a qualified exempt use.    Continue								2016 and	part of 20	015. This is an inten	nal abatem	ent processed	as a result of	being informed	of, and
2016 and part of 2015. This is an internal abstement processed as a result of being informed of, and providing in the lease agreements between the private-party real estate owners and the charter school building ownership entity and confirming a qualified exempt use.    Asset	2016 and part of 2015. This is an internal abatement processed as a result of being informed of, and receiving, the lease agreements between the private-party real estate owners and the charter school building ownership entity and confirming a qualified exempt use.    3	eutioners Re	equest:	School Exempt			1 ax District	3074	scenario s	such as th	is. As a result, per	C.R.S. 22-	32-127, the act	ual value mu	st be exempted	for Tax Year
2016 and part of 2015. This is an internal abstement processed as a result of being informed of, and providing in the lease agreements between the private-party real estate owners and the charter school building ownership entity and confirming a qualified exempt use.    Asset	2016 and part of 2015. This is an internal abatement processed as a result of being informed of, and receiving, the lease agreements between the private-party real estate owners and the charter school building ownership entity and confirming a qualified exempt use.    3			<u> </u>					The chart	er school	is considered a pub	ic school e	entity for proper	ty fax primos	es, even in a lea	sehold
School Exempt   School Exemp	School Exempt  Tax District  T			1	, <del> 0020</del> 1	10:40 110						acad to a F	Soundes Count	· Charter Cab	ant (Clabal Villa	> i- 2015
Profested   Profested   N   The subject parcel laws partially (sub) eased to a Douglas County Charter School (Global Village) in 2015.	The subject parcel was partially (sub)leased to a Douglas County Charter School (Global Village) in 2015.  The subject parcel was partially (sub)leased to a Douglas County Charter School (Global Village) in 2015.  The charter school is considered a public school entity for property tax purposes, even in a leasehold scenario such as this. As a result, per C.R.S. 22-32-127, the actual value must be exempted for Tax Year 2016 and part of 2015. This is an internal abatement processed as a result of being informed of, and receiving, the lease agreements between the private-party real estate owners and the charter school building ownership entity and confirming a qualified exempt use.    Abatement Results	etitioner-						2015	Acceccor	'e Becom	mondation:	7330	SSOL FINANTIGS			
School Exempt   School Exemp	Interest   EDUCATION CAPITAL SOLUTIONS LLC   Tax Year   2015   Assessor's Recommendation:   Interest   Protested?   NThe subject parcel was partially (sub)leased to a Douglas Country Charter School (Global Village) in 2015.   School Exempt   Tax District   3074   The charter school is considered a public school entity for property tax purposes, even in a leasehold scenario such as this. As a result, per C.R.S., 22-32-127, the actual value must be exempted for Tax Year   2016 and part of 2015. This is an internal abatement processed as a result of being informed of, and receiving, the lease agreements between the private-party real estate owners and the charter school building ownership entity and confirming a qualified exempt use.    School Exempt   Tax Rate   Tax Rate   Tax Rate   Tax Amount   Tax Rate   Tax A															