



# STATE BOARD OF EQUALIZATION

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Representative Matt Gray  
Designee of  
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Barbara Brewer  
Governor's Appointee

ORGANIZATION: Colorado State Board of Equalization

CONTACT: Adis Orozco  
1313 Sherman Street, Room 419  
Denver, CO 80203  
(303) 864-7770

DATE OF NOTICE: October 2, 2018

DATE OF HEARING: October 17, 2018

## PUBLIC SERVICE ANNOUNCEMENT NOTICE OF PUBLIC HEARING AND AGENDA

The State Board of Equalization (state board) will have a hearing on October 17 at 9:00 A.M. at 1313 Sherman St., Room 318, Denver, Colorado. The issues will be heard in the order listed in this notice unless changed by the Chairperson.

### ISSUES RAISED BEFORE THE BOARD

If any party wishes to submit written documentation to the board on any subject before the board, the party must bring nine copies of such documentation. The copies will be provided to the five state board members, the representative of the Attorney General's Office, the meeting recorder, the auditor, and the Property Tax Administrator.

There may be board members who participate from remote locations. To ensure they have the opportunity to review information presented before the board, it is suggested that parties provide documentation prior to the meeting in an electronic format. Information and communication to board members may be sent to board members at the following e-mail address: [dola\\_stateboardofequalization@state.co.us](mailto:dola_stateboardofequalization@state.co.us)

### EXECUTIVE SESSIONS

Pursuant to section 24-6-402(3)(a)(II), C.R.S., the state board may convene in Executive Session during their meeting for the purposes of receiving legal advice on specific legal questions relating to the topics listed on this Notice of Public Hearing and Agenda.

## **STATE BOARD OF EQUALIZATION ACTIONS**

The state board will conduct a hearing to consider the following:

The findings, conclusions, and recommendations of Wildrose Appraisal, Inc., the annual study auditor, pursuant to § 39-9-103(1) and (4) and § 39-1-105.5, C.R.S.;

The recommendations of the Property Tax Administrator on the county Abstracts of Assessment, pursuant to § 39-9-103(4) and (7) and § 39-9-104, C.R.S.; and

Requests for waiver of deadlines on exempt properties.

The state board will determine:

Whether orders of reappraisal will be issued to any county or counties regarding any class or subclass of property;

Whether adjustments should be made to an Abstract of Assessment of any county or counties;

Whether to grant waiver requests of Exempt properties, and

Various other issues and reports if needed, including any outstanding changes to the Assessors' Reference Library as reviewed and approved by the Statutory Advisory Committee to the Property Tax Administrator.

## **APPROVAL OF MINUTES**

Request for approval of minutes from the October 25, 2017 meeting of the SBOE.

## **PRESENTATION BY THE AUDITOR**

The auditor is recommending that the state board take no action regarding any county at this time. However, the state board will review the reports of the auditor for all counties. Counties are notified of the possibility that the state board could issue orders of reappraisal to any or all of the counties to which this notice is given.

Wildrose Appraisal, Inc. will make introductory remarks regarding audit procedures and the annual study. This will be followed by:

Discussion and questions of audit procedures by state board members;

Presentation by interested parties of questions and discussion of audit procedures.

## **CONSIDERATION OF THE ANNUAL STUDY REPORTS**

Wildrose Appraisal, Inc. submitted sixty-four reports to the State Board of Equalization by the September 15 filing deadline.

The state board will take action to accept or reject the reports as presented.

## **CONSIDERATION OF THE ABSTRACTS OF ASSESSMENT**

### **County Board of Equalization Changes**

Recommendations of the Property Tax Administrator regarding the county board of equalization decisions and potential adjustment to the abstract for the following counties:

- No County Board Changes require review.

### **Consideration of Abstracts of Assessment**

Recommendations regarding sixty county Abstracts of Assessment, as to form after review required under § 39-5-124 (2) C.R.S.

- All abstracts recommended for approval.

§ 39-5-123 C.R.S. requires counties to file their Abstract of Assessment with the Property Tax Administrator by August 25, unless the county has opted to use the alternate protest process.

The state board will take action on the Abstracts of Assessment filed by the sixty counties.

### **Consideration of Remaining Abstracts of Assessment**

Adams, Boulder, Gunnison, and Jefferson Counties opted to use the alternate protest process under § 39-5-122.7, C.R.S. Under this provision, the Abstract of Assessment filing deadline is November 21, 2018.

The state board will set a hearing date to review and accept the Abstracts of Assessment of Adams, Boulder, Gunnison, and Jefferson Counties, after the extended filing deadline of November 21, 2018. Abstracts must be approved no later than December 20, 2018 under § 39-1-105, C.R.S. If no problems exist in these abstracts the state board can elect not to meet and authorize the Chairperson to approve the alternate protest and any late filed abstracts.



## REQUESTS FROM EXEMPT PROPERTIES TO WAIVE FILING DEADLINE

The state board will discuss issues and take actions related to requests by the following organizations to waive their filing deadline as allowed under § 39-9-109 (5) and (6) C.R.S.

Organizations and the public are invited to comment on waiver requests as requests are presented:

### Requests to waive filing deadlines recommended for Consent Agenda

The requests on the following list will be approved by the State Board of Equalization without discussion unless at least one Board member asks that an item be reviewed further by the Board. An organization listed on the Consent Agenda need not appear at the hearing but, may make a statement on behalf of the organization if desired.

Organizations will be notified, if possible, if a request will come off this list after further review of the Division. It may also come off of this list at the meeting if requested by a state board member.

### Consent Agenda

Consent agenda includes these owners with forfeitures in multiple counties:

<u>File Number</u>	<u>Property Owner</u>	<u>County</u>	<u>Year(s) Requested</u>
16-02643-05	Family Homestead	Denver	2015, 2016, 2017
30-02051-01	Family Homestead	Jefferson	2015, 2016, 2017
07-01504-02	Life Choices Pregnancy Center	Boulder	2018
07-01504-03	Life Choices Pregnancy Center	Boulder	2018
35-01734-01	Life Choices Pregnancy Center	Larimer	2018
21-01108-05	Pikes Peak Council, Inc. Boy Scouts of America	El Paso	2017, 2018
21-01108-07	Pikes Peak Council, Inc. Boy Scouts of America	El Paso	2017, 2018
21-01108-08	Pikes Peak Council, Inc. Boy Scouts of America	El Paso	2017, 2018
21-01108-09	Pikes Peak Council, Inc. Boy Scouts of America	El Paso	2017, 2018
47-01029-03	Pikes Peak Council, Inc. Boy Scouts of America	Park	2017, 2018
47-01029-04	Pikes Peak Council, Inc. Boy Scouts of America	Park	2017, 2018
47-01029-05	Pikes Peak Council, Inc. Boy Scouts of America	Park	2017, 2018
60-01132-01	Pikes Peak Council, Inc. Boy Scouts of America	Teller	2017, 2018
02-01109-01	Rocky Mountain SER	Alamosa	2018
16-03504-01	Rocky Mountain SER	Denver	2018
39-01482-02	Rocky Mountain SER	Mesa	2018

**Consent Agenda includes these owners with forfeitures in a single county:**

<u>File Number</u>	<u>Property Owner</u>	<u>County</u>	<u>Year(s) Requested</u>
01-01671-01	Old Landmark Baptist Church	Adams	2016, 2017
01-01738-02	Rocky Mountain Youth and Medical Nursing Consultants, Inc.	Adams	2018
01-01738-03	Rocky Mountain Youth and Medical Nursing Consultants, Inc.	Adams	2018
02-01108-01	Children's Garden Early Learning Center	Alamosa	2018
02-01109-01	Rocky Mountain SER	Alamosa	2018
03-01223-01	Englewood Post 322 Veterans of Foreign Wars of the USA, Inc.	Arapahoe	2016, 2017, 2018
03-02105-01	Mountain Plains District of the Wesleyan Church	Arapahoe	2017, 2018
07-01164-03	American Legion John Harold Buckley Post #32	Boulder	2016, 2017, 2018
07-01314-15	Pilot Trust	Boulder	2018
07-01504-02	Life Choices Pregnancy Center	Boulder	2018
07-01504-03	Life Choices Pregnancy Center	Boulder	2018
07-01748-01	Nederland Area Historical Society	Boulder	2017, 2018
07-01828-01	UNAVCO, Inc.	Boulder	2018
08-01022-05	Temple Baptist Church of Salida	Chaffee	2016, 2017, 2018
08-01022-09	Temple Baptist Church of Salida	Chaffee	2016, 2017, 2018
08-01022-10	Temple Baptist Church of Salida	Chaffee	2016, 2017, 2018
10-01034-04	Easter Seals Colorado	Clear Creek	2018
14-01043-01	Custer 2020, Inc.	Custer	2017, 2018
14-01043-03	Custer 2020, Inc.	Custer	2017, 2018
15-01008-01	Bone Mesa Helping Hand Club	Delta	2018
16-02403-04	Senior Assistance Center	Denver	2018
16-02643-05	Family Homestead	Denver	2015, 2016, 2017
16-03294-01	Housing is Vital, LP	Denver	2018
16-03504-01	Rocky Mountain SER	Denver	2018
16-03508-01	Juan Diego Partnership, LLLP	Denver	2018
16-03545-01	OMNI Institute	Denver	2016, 2017, 2018
16-03599-01	The Lowry Foundation	Denver	2018
16-03661-01	Del Norte's Chesney Kleinjohn, LLC	Denver	2018
16-03699-05	DHHA Southwest Clinic, Inc.	Denver	2018
16-03719-01	Davita Village Trust, Inc.	Denver	2018
21-01108-05	Pikes Peak Council, Inc. Boy Scouts of America	El Paso	2017, 2018
21-01108-07	Pikes Peak Council, Inc. Boy Scouts of America	El Paso	2017, 2018

21-01108-08	Pikes Peak Council, Inc. Boy Scouts of America	El Paso	2017, 2018
21-01108-09	Pikes Peak Council, Inc. Boy Scouts of America	El Paso	2017, 2018
21-01280-01	Trustees of El Paso Lodge #13 AF&AM and Colorado Springs Masonic Building Society	El Paso	2018
21-01280-02	Trustees of El Paso Lodge #13 AF&AM and Colorado Springs Masonic Building Society	El Paso	2018
21-01548-01	Disabled American Veterans Knob Hill Chapter 26	El Paso	2018
21-02372-01	Divine Spirit Baptist Church	El Paso	2016, 2017
21-02372-02	Divine Spirit Baptist Church	El Paso	2016, 2017
21-02536-01	Indigenous Ministries International	El Paso	2016, 2017
29-01010-01	North Park Pioneer Museum	Jackson	2018
30-01006-02	Wesley Bible Church of Lakewood, CO	Jefferson	2014, 2015, 2016
30-01006-03	Wesley Bible Church of Lakewood, CO	Jefferson	2014, 2015, 2016
30-01354-01	American Legion Robert Downing Post 17	Jefferson	2016
30-01354-02	American Legion Robert Downing Post 17	Jefferson	2016
30-02051-01	Family Homestead	Jefferson	2015, 2016, 2017
35-01137-01	Fort Collins Columbus Club Association, Inc.	Larimer	2018
35-01148-01	Estes Park Masonic Building Foundation, Inc.	Larimer	2018
35-01425-03	Openstage Theater and Company	Larimer	2018
35-01461-02	Fort Collins Preschool Association, Inc.	Larimer	2018
35-01552-01	International Church of the Foursquare Gospel	Larimer	2017, 2018
35-01713-01	The Center for Fine Art Photography	Larimer	2017, 2018
35-01734-01	Life Choices Pregnancy Center	Larimer	2018
35-01758-05	Berthoud Habitat for Humanity, Inc.	Larimer	2018
39-01482-02	Rocky Mountain SER	Mesa	2018
42-01098-01	Crow Canyon Archaeological Center	Montezuma	2018
44-01029-03	Associated Veterans Fort Morgan	Morgan	2018
44-01055-01	American Legion Post No. 76	Morgan	2018
46-01007-01	BPO Elks Lodge 492	Ouray	2018
47-01029-03	Pikes Peak Council, Inc. Boy Scouts of America	Park	2017, 2018
47-01029-04	Pikes Peak Council, Inc. Boy Scouts of America	Park	2017, 2018
47-01029-05	Pikes Peak Council, Inc. Boy Scouts of America	Park	2017, 2018



47-01100-01	Colorado's Childhood Cancer and Disabilities Camps, Inc.	Park	2018
49-01004-02	Mountain Rescue Aspen, Inc.	Pitkin	2018
49-01019-01	Aspen Institute, Inc.	Pitkin	2018
49-01117-01	Aspen Winter Sports Foundation	Pitkin	2018
51-01559-03	Sanctuary of Praise	Pueblo	2017, 2018
54-01036-01	Steamboat Hall Association	Routt	2018
60-01046-01	Pikes Peak Community Club	Teller	2018
60-01132-01	Pikes Peak Council, Inc. Boy Scouts of America	El Paso	2017, 2018
62-01168-01	Lions Club of Gill	Weld	2018
62-01308-02	Assistance League of Greeley	Weld	2017, 2018

**Discussion of any requests pulled from the consent agenda by members**

Only necessary if there are any waiver requests removed from the Consent Agenda.

The state board will take action on the Consent Agenda of organizations requesting filing deadline waivers.

**Requests to Waive Filing Deadline Highlighted for Discussion**

The requests on the following list have been highlighted for discussion by the Division of Property Taxation. It is highly recommended that property owners appear at the hearing to make a statement or explanation of failure to file on behalf of the organization.

**Highlighted for Discussion**

<u>File Number</u>	<u>Property Owner</u>	<u>County</u>	<u>Year(s) Requested</u>
01-01656-02	Korean Senior Association of Colorado	Adams	2018
07-01314-13	Pilot Trust	Boulder	2018
07-01314-14	Pilot Trust	Boulder	2018
22-01063-01	Mount Mariah Masonic Building Association	Fremont	2015, 2016, 2017, 2018
23-01027-01	Masonic Holding Association	Garfield	2018
35-01650-03	Friends of Christian Education Foundation	Larimer	2016, 2018
44-01073-01	Clavis Club of Morgan County	Morgan	2018

The state board will take action on organizations' requests for filing deadline waivers.

## **CONSIDERATION OF CHANGES TO THE ASSESSORS' REFERENCE LIBRARY**

Recommendations of the Statutory Advisory Committee to the Property Tax Administrator from its meeting held September 18, 2018.

The following items of change to the Assessors' Reference Library discussed and approved as part of the Statutory Advisory Committee meeting September 18 are recommended by the Property Tax Administrator for approval by the SBOE without further discussion, as there were no objections raised by any party to these changes. Staff is available if there are any questions.

### **ADMINISTRATIVE RESOURCES**

#### **A. ARL, Volume 2, Chapter 1, Assessor's Duties and Relationships**

Items: 1, 2

#### **B. ARL, Volume 2, Chapter 3, Specific Assessment Procedures**

Item: 1

#### **C. ARL, Volume 2, Chapter 4, Assessment Math**

Item: 1

#### **D. ARL, Volume 2, Chapter 6, Property Classification Guidelines and Assessment Percentages**

Items: 1, 2, 3, 4, 5

#### **E. ARL, Volume 2, Chapter 9, Forms**

Items: 1, 2, 3

#### **F. ARL, Volume 2, Chapter 12, Special Topics**

Item: 1

#### **G. ARL, Volume 2, Chapter 5, Administrative Remedies**

Item: 1

### **III. APPRAISAL STANDARDS**

#### **A. ARL, Volume 3, Chapter 2, Appraisal Process, Economic Areas, and the Approaches to Value**

Item: 1

#### **B. ARL, Volume 3, Chapter 3, Sales Confirmation and Stratification**

Item: 1

#### **C. ARL, Volume 5, Chapter 1, Applicable Property Tax Laws**

Item: 1

#### **D. ARL, Volume 5, Chapter 2, Discovery, Listing, and Classification**

Item: 1

#### **E. ARL, Volume 5, Chapter 3, Valuation Procedures**

Item: 1

#### **F. ARL, Volume 5, Chapter 5, Personal Property Reviews**

Item: 1



**G. ARL, Volume 5, Chapter 6, Oil and Gas Equipment Valuation**

Item: 1

**H. ARL, Volume 5, Chapter 7, Special Issues**

Item: 1

**I. Changes to Declaration Schedules**

Schedules: DS 056, DS 056s, DS 058, DS 060, DS 155, DS 618, DS 628, DS 648, DS 654, DS 656,  
DS 658, DS 658s

The state board will take action to approve or disapprove of changes recommended to the Assessors' Reference Library.

**OTHER BUSINESS**

Reasonable accommodations provided upon request for persons with disabilities. If you are a person with a disability who requires special accommodations to participate in this public meeting, please notify Adis Orozco at 303-864-7770 by October 10, 2018.

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