



# STATE BOARD OF EQUALIZATION

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**Dickey Lee Hullinghorst**  
Designee of  
Governor Polis

**Senator Lois Court**  
Designee of  
Senate President Garcia

**Representative  
Cathy Kipp**  
Designee of House Speaker  
Becker

**Marty Flaum**  
Governor's Appointee

**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:** September 20, 2019

**DATE OF HEARING:** October 8, 2019

## **PUBLIC SERVICE ANNOUNCEMENT NOTICE OF PUBLIC HEARING AND AGENDA**

**The State Board of Equalization (state board) will have a hearing on October 8 at 9:00 A.M. at 1313 Sherman St., Room 315, BAA- Conference Room B, 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.

Changes to the Assessors' Reference Library discussed and approved as part of the Statutory Advisory Committee meeting September 19, 2019.

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 or reject 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.

## **ELECTION OF OFFICERS**

The State Board will elect a Chairperson and Vice-Chairperson.

## **APPROVAL OF MINUTES**

Request for approval of minutes from the October 17, 2018 meeting of the SBOE.

## **PRESENTATION BY THE AUDITOR**

### **Presentation of the Audit and results**

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.

The Division of Property Taxation will give a brief history of the audit and contract changes that influenced the 2019 audit findings to be presented.

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 county reports and other reports as required by their contract to the State Board of Equalization in a manner timely for review prior to the meeting.

The state board will determine whether to accept 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 fifty-eight 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 fifty-eight counties.

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

Adams, Boulder, Denver, Douglas, 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, 2019.

The state board will set a hearing date to review and accept the Abstracts of Assessment of Adams, Boulder, Denver, Douglas, Gunnison, and Jefferson Counties, after the extended filing deadline of November 21, 2019. Abstracts must be approved no later than December 20, 2019 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 PROPERTY OWNERS TO WAIVE FILING DEADLINE**

The State Board of Equalization will discuss and take action relating to requests by the following organization to waive their filing deadline as allowed under § 39-9-109(5) and (6), C.R.S.

#### **Consent Agenda**

The State Board of Equalization without discussion will approve the requests on the following list unless at least one Board member asks that the Board review a request in further detail. 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 includes these owners with forfeitures in multiple counties:**

*(All are recommended for the consent agenda and are listed there as well)*

<b><u>File Number</u></b>	<b><u>Property Owner</u></b>	<b><u>County</u></b>	<b><u>Year(s) Requested</u></b>
08-01144-01	Fellowship of Catholic University Students	Chaffee	2018
19-01153-01	Fellowship of Catholic University Students	Eagle	2018
03-01872-01	Jefferson Hills Corp	Arapahoe	2019
30-01859-01	Jefferson Hills Corp	Jefferson	2019
35-01442-02	Turning Point Center for Youth and Family Development	Larimer	2019
35-01442-04	Turning Point Center for Youth and Family Development	Larimer	2019
35-01442-05	Turning Point Center for Youth and Family Development	Larimer	2019
35-01442-07	Turning Point Center for Youth and Family Development	Larimer	2019

62-01582-03	Turning Point Center for Youth and Family Development	Weld	2019
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**Consent Agenda, in full (including properties in multiple counties outlined previously):**

<u>File Number</u>	<u>Property Owner</u>	<u>County</u>	<u>Year(s) Requested</u>
01-01372-23	Community Reach Center Foundation	Adams	2019
01-01380-07	Access Housing Inc.	Adams	2019
01-01792-01	Life Choices Pregnancy Center	Adams	2018 2019
01-01838-01	Vistas at Panorama Pointe Apartments LP	Adams	2019
02-01100-01	San Luis Valley Development Resources Group	Alamosa	2019
03-01872-01	Jefferson Hills Corp	Arapahoe	2019
03-01952-01	Angel Eyes	Arapahoe	2019
07-01082-01	Columbian Home of Boulder	Boulder	2019
07-01618-01	AF & AM Grand Lodge	Boulder	2018 2019
08-01144-01	Fellowship of Catholic University Students	Chaffee	2018
10-01077-01	Georgetown Trust for Conservation and Preservation, Inc.	Clear Creek	2019
10-01077-03	Georgetown Trust for Conservation and Preservation, Inc.	Clear Creek	2019
10-01077-04	Georgetown Trust for Conservation and Preservation, Inc.	Clear Creek	2019
11-01010-01	First Presbyterian Church	Conejos	2018
11-01043-01	Antonito Senior Citizens Association	Conejos	2019
11-01070-01	Manassa Saddle Club Inc.	Conejos	2019
14-01009-01	Wet Mountain Valley Saddle Club	Custer	2019
15-01170-01	High Country News	Delta	2019
16-01313-03	American Legion Department of Colorado	Denver	2019
16-01977-01	The Mountain Plains District of the Wesleyan Church	Denver	2016 2017 2018
16-01977-02	The Mountain Plains District of the Wesleyan Church	Denver	2016 2017 2018
16-01977-03	The Mountain Plains District of the Wesleyan Church	Denver	2016 2017 2018
16-02753-01	Continuing Legal Education in Colorado, Inc.	Denver	2019
16-03404-01	Alliance Center, LLC	Denver	2019
16-03517-01	Year One, Inc	Denver	2019
16-03517-02	Year One, Inc	Denver	2019
16-03524-01	Open Media Foundation	Denver	2019

16-03535-01	Colorado League of Charter Schools	Denver	2019
16-03570-01	Foundation Fighting Blindness, Inc.	Denver	2019
16-03678-01	Bible Way Christian Training Center	Denver	2018
16-03702-01	1536 Wynkoop LLC	Denver	2019
16-03745-01	RAFT Colorado	Denver	2019
19-01081-02	Vail Community Television Corp	Eagle	2019
19-01114-01	Bravo! Vail Valley Music Festival	Eagle	2019
19-01153-01	Fellowship of Catholic University Students	Eagle	2018
21-01449-02	Pipe Industry Education and Training Fund	El Paso	2019
21-01719-04	Life Network dba Colorado Springs Pregnancy Center	El Paso	2019
21-01719-05	Life Network dba Colorado Springs Pregnancy Center	El Paso	2019
21-01931-01	Pikes Peak Chapter 34 Izaak Walton League of America, Inc.	El Paso	2018 2019
21-02079-01	Military Order of the Purple Heart Chapter 423	El Paso	2017 2018 2019
21-02192-01	Pioneers Museum Foundation of Colorado Springs	El Paso	2019
21-02378-01	Hi-Plains Sertoma	El Paso	2019
22-01108-15	Developmental Opportunities DBA Starpoint	Fremont	2019
22-01108-16	Developmental Opportunities DBA Starpoint	Fremont	2019
22-01108-19	Developmental Opportunities DBA Starpoint	Fremont	2019
22-01140-01	University of Kansas	Fremont	2019
22-01141-01	Miller Kitto Post 25 American Legion Inc	Fremont	2017 2018 2019
23-01209-01	Roaring Fork River Investments LLC	Garfield	2019
24-01030-01	Central City Masonic Building Association	Gilpin	2019
26-01001-01	Colorado Outward Bound School	Gunnison	2019
29-01012-01	Veterans of Foreign Wars North Park Post 2371	Jackson	2019
30-01328-01	Wheat Ridge Grange No. 155	Jefferson	2019
30-01859-01	Jefferson Hills Corp	Jefferson	2019
30-01893-01	Colorado State Foster Parent Association	Jefferson	2019
30-02068-01	Shannon's Hope Inc.	Jefferson	2019
30-02186-01	Westgate Temple Association	Jefferson	2018 2019
33-01027-02	Colorado Outward Bound School	Lake	2019
33-01027-03	Colorado Outward Bound School	Lake	2019
34-01019-05	BPOE Lodge 507	La Plata	2019

35-01442-02	Turning Point Center for Youth and Family Development	Larimer	2019
35-01442-04	Turning Point Center for Youth and Family Development	Larimer	2019
35-01442-05	Turning Point Center for Youth and Family Development	Larimer	2019
35-01442-07	Turning Point Center for Youth and Family Development	Larimer	2019
35-01558-01	Longs Peak Masonic Temple Association	Larimer	2019
35-01604-01	Theta Lambda House Corporation of Delta Delta Delta	Larimer	2018 2019
35-01627-21	Fort Collins Habitat for Humanity	Larimer	2019
35-01645-01	Voices Carry Child Advocacy Center	Larimer	2019
35-01758-05	Berthoud Habitat for Humanity, Inc.	Larimer	2018
37-01086-01	Your Community Foundation	Lincoln	2018 2019
39-01432-01	Homeward Bound of the Grand Valley	Mesa	2019
39-01483-03	Rocky Mountain SER	Mesa	2019
39-01499-01	Harmony Acres Equestrian Center	Mesa	2019
45-01159-02	Arkansas Valley Hospice Inc.	Otero	2014 2015 2016 2017 2018 2019
46-01006-02	Ouray Lodge AF and AM Masonic Lodge	Ouray	2019
51-01558-03	Center for Disabilities	Pueblo	2019
51-01560-01	Pueblo Railway Foundation	Pueblo	2019
55-01092-01	Namo Buddha Seminar	Saguache	2018
57-01036-02	Telluride Historical Museum	San Miguel	2019
62-01582-03	Turning Point Center for Youth and Family Development	Weld	2019
62-01658-01	Keene Clinic	Weld	2019
80-01029-01	Broomfield Post 9565 VFW of the US, Inc.	Broomfield	2019

Discussion of any waiver requests removed from the Consent Agenda at the request of a Board member. Otherwise, the Board will take action on waiver requests on the consent agenda in total.

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

The Division of Property Taxation has highlighted the waiver requests on the following list for discussion. 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.

**Requests 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	2019
01-01758-01	Solid Rock Baptist Church	Adams	2015 2016 2017 2018
01-01783-01	Al Mustafa Islamic Center	Adams	2015 2016 2017 2018
16-03294-01	Housing is Vital, LP	Denver	2018 2019
16-03508-01	Juan Diego Partnership, LLLP	Denver	2018 2019
16-03661-01	Del Norte's Chesney Kleinjohn, LLC	Denver	2018 2019
21-01477-02	New Jerusalem Missionary Baptist Church	El Paso	2014 2015 2016 2017 2018
21-01477-03	New Jerusalem Missionary Baptist Church	El Paso	2014 2015 2016 2017 2018
22-01129-01	Canon City Rodeo Assn	Fremont	2019
60-01121-01	Gateway of Praise Worship Center	Teller	2014 2015 2016 2017 2018
60-01121-02	Gateway of Praise Worship Center	Teller	2016 2017 2018
60-01121-03	Gateway of Praise Worship Center	Teller	2016 2017 2018
07-01494-10	Naropa University - Alaya Preschool	Boulder	2016 2017 2018 2019

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

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

Recommendations of the Statutory Advisory Committee to the Property Tax Administrator from its meeting held September 19, 2019.

**The following items of change to the Assessors' Reference Library discussed and approved as part of the Statutory Advisory Committee meeting September 19, 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 Volumes 2, 3, and 5, Cover Page, Preface, Contents Checklist, Certification, Glossary of Abbreviations, and Table of Contents**

Items: 1,2,3,4,5,6,7,8,9

### **B. ARL Volume 2, Various Chapters**

Items: 1,2,3

### **C. ARL Volume 2, Chapter 1, Assessor's Duties**

Item: 1

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

Items: 1,2

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

Item: 1

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

Item: 1

## **APPRAISAL STANDARDS**

### **A. ARL Volume 5, Chapter 7, Special Issues**

Items: 1,2,3

### **B. Changes to Declaration Schedules**

Items: 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 2, 2019.