

**RESOLUTION NO. 2023-094**

**THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS,  
COLORADO ACTING AS THE DOUGLAS COUNTY BOARD OF EQUALIZATION**

**A RESOLUTION FOR THE REDUCTION OF RESIDENTIAL PROPERTY VALUATION**

***WHEREAS***, pursuant to C.R.S. §39-8-101, the Douglas County Board of County Commissioners shall comprise the Board of Equalization for Douglas County.

***WHEREAS***, pursuant to C.R.S. §39-8-102(1):

The county board of equalization shall review the valuations for assessment of all taxable property appearing in the assessment roll of the county, directing the assessor to supply any omissions which may come to its attention. It shall correct any errors made by the assessor, and, whenever in its judgment justice and right so require, it shall raise, lower, or adjust any valuation for assessment appearing in the assessment roll to the end that all valuations for assessment of property are just and equalized within the county.

***WHEREAS***, the Douglas County Board of Equalization finds no omission or error in the work, calculations, or valuations performed by the Douglas County Assessor, who performed in a manner consistent with Colorado law and the Assessors Reference Library (ARL).

***WHEREAS***, the Douglas County Board of Equalization finds the increases in Actual Value on the Residential Property class resulting from the 2023 Reappraisal across counties of the State of Colorado to be unjust and likely to result in an incredible burden to homeowners.

***WHEREAS***, the Douglas County Board of Equalization finds the increases in Actual Value on the Residential Property class resulting from the 2023 Reappraisal to be unjust and not equalized among counties.

***WHEREAS***, the Douglas County Board of Equalization directed the Douglas County Assessor to review the assessment roll of the county and recommend any changes that he determined were necessary or possible while remaining within the confines of Title 39 and the annual assessment audit.

***WHEREAS***, the Douglas County Assessor found significant cause to reduce the Actual Value of residential unit properties by 4.0% and recommended the change to the Douglas County Board of Equalization.

**WHEREAS**, the Douglas County Board of Equalization finds residential unit property valuations in Douglas County in the assessment roll as provided to the Board of Equalization on September 12, 2023, as not right or just.

**WHEREAS**, the Douglas County Board of Equalization exercises its authority here where in its judgment justice and right so require the property value assessments appearing in the Douglas County assessment roll be adjusted as stated in this Resolution to that end all valuations for assessment of property are just and equalized within the county.

**WHEREAS**, pursuant to C.R.S. §39-1-102, "residential units" for the purpose of property valuation include condominium units, single-family residences, and townhomes. Title 39 of the Colorado Revised Statutes shall be used to define and identify those classifications of property subject to this Resolution.

**WHEREAS**, the Douglas County Board of Equalization reduces the residential unit property valuations as such valuations appear in the Douglas County assessment roll as provided to the Board of Equalization on September 12, 2023 by 4.0%.

**WHEREAS**, this Resolution effects no property valuation not expressly described in this Resolution. This Resolution has no effect on future property valuations and is limited to those valuations appearing on the assessment roll as provided to the Board of Equalization on September 12, 2023. The application of this Resolution shall be narrowly construed.

**BE IT RESOLVED**, by the Board of County Commissioners of the County of Douglas, State of Colorado, acting as the Douglas County Board of Equalization reduce the residential unit property valuations as such valuations appear in the Douglas County assessment roll as provided to the Board of Equalization on September 12, 2023, by 4.0% and that this Resolution shall take effect upon adoption.

**PASSED AND ADOPTED** this 19th day of September 2023, in Castle Rock, Douglas County, Colorado.

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

**BY:**

DocuSigned by:



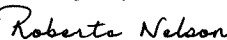
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**ABE LAYDON, Chair**

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**ATTEST:**

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**ROBERTA NELSON, Clerk to the Board**

