

M E M O R A N D U M

TO: Honorable Chair and Members of the Board of County Commissioners

FROM: Kimberly S. Sorrells, County Attorney

RE: Abatement Refund of Property Taxes

Date: 5/20/2025

Staff Recommendation:

Whereas, the Board of County Commissioners hereby approves the findings and recommendations of the Jefferson County Assessor denoted in the corresponding abatement resolutions and adopts those findings and recommendations as its final action on these abatement petitions.

<u>CASE NO.</u>	<u>PETITIONER</u>	<u>TAXES ABATED REFUNDED</u>
A25-003	Adler Point LLC	\$34,956.97
A25-023	April Bailey	\$4,182.52
A25-031	BEL Westwood LLC	\$23,406.31
A24-452	Joel Booth	\$1,450.82*
A25-032	Club at Rolling Hills	\$48,343.06
A25-030	CPVF III Westmoor 10 LLC	\$123,391.93
A25-038	Dajus Enterprises	\$5,374.48
A24-448	Golden Valley Vaults LLC	\$38,961.28
A25-045	Goldpanner Group LLC	\$862.32*
A25-011	Lakeside Partners LLC	\$7,434.17
A25-115	John Lewis McGowan	\$1,775.35
A25-014	MLG Trust Giambrocco Greenhouse	\$2,698.73
A25-039	TBW Investments LLC	\$2,029.72
A25-033	T and K Holdings LLC	\$10,960.06
A25-009	Kenneth R Wright	\$480,035.29
A25-012	5545 LLC	\$3,553.51

*To amend previous Resolution CC25-085 due to clerical errors.

Resolution No: CC25-132

Background:

Final Board action on 16 abatement petitions, \$789,416.52 to be refunded. Taxpayers have filed abatement petitions alleging that their property has been overvalued or that their tax levy is illegal. The Assessor recommends approval of these petitions in the amounts indicated in the corresponding resolutions. The Board is taking action on these abatement petitions by accepting or rejecting the Assessor's recommendations.

If an abatement appeal is approved by the Board, the Treasurer's Office will calculate interest owed and send payment to the taxpayer. The Property Tax Administrator must approve all refunds in excess of \$10,000.00. If unsatisfied with this Board's action, a taxpayer may appeal further to the State Board of Assessment Appeals. Abatement refunds over \$10,000.00 are recommended for the following reasons:

A25-003: Assessor recommends approval. Adjusted to equalize the 2024 adjusted value.

A25-031: Assessor recommends approval. Matching the 2023 stipulated value with the 2024 value.

A25-032: Assessor recommends approval. Value reduced to the 2023 Board of Assessment Appeals stipulated value based on changes to inventory.

A25-030: Assessor recommends approval. Equalized to 2024 adjusted value.

A24-448: Assessor recommends approval. Equalized to the 2024 Board of Equalization value.

A25-033: Assessor recommends approval. Equalized to the 2024 appeal.

A25-009: Assessor recommends approval. There was a decimal error inputting multi factor. Had fire damage to 4 units making them uninhabitable. Percentage good equals 56 percent.

Fiscal Impact: N/A

BCC Briefing Presented on: N/A

Originator: Amber Munck, Assistant County Attorney

Distribution: Board of Equalization