

**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:** 6/10/2025

---

**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.

<b><u>CASE NO.</u></b>	<b><u>PETITIONER</u></b>	<b><u>TAXES ABATED REFUNDED</u></b>
A25-135	Stephen Price Brereton	\$6,003.50
A25-037	Tim Fohn	\$4,093.02
A25-134	Gerber Family Trust	\$4,610.86
A24-449	Alisa Arifovna Gezalova	\$216.20
A25-076	GV OCC ARV Owner II LLC	\$168,080.78
A25-098	Barbara Kirk	\$1,583.92
A25-016	Enedina Lopez	\$5,368.20
A25-106	Becky E Osborne	\$2,066.35
A25-136	Mary Kathleen Rolsch	\$12,575.54
A25-071	Bart Sperry	\$3,192.84
A25-122	Spirit Ranch LLC	\$11,927.65
A25-108	Braden Wehr	\$1,110.01
A25-063	Michael W. Wilkinson	\$7,380.25
A25-044	Coby Young	\$18,957.76

**Resolution No: CC25-142**

**Background:** Final Board action on 14 abatement petitions, \$247,166.88 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:

A25-076: Assessor recommends approval. Per rancher, parcel was grazed in 2024 and qualifies for agricultural classification.

A25-136: Assessor recommends approval. Parcel used in conjunction with schedule 300154762 and qualifies for the residential assessment rate.

A25-122: Assessor recommends approval. Per United States Forest Service, this parcel was admitted to the forestry plan with the adjacent parcel number 300208467 for a total of 60 acres which would qualify as forest agriculture.

A25-044: Assessor recommends approval. Classification changed from vacant land to residential land.

**Fiscal Impact:** N/A

**BCC Briefing Presented on:** N/A

**Originator:** Amber Munck, Assistant County Attorney

**Distribution:** Board of Equalization