

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: 7/22/2025

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> |
|------------------------|----------------------------------|---|
| A25-075 | Arvada Well LLC | \$8,848.94 |
| A25-119 | Daniel Arkin | \$143.02 |
| A25-082 | Ayrin Cunningham | \$290.35 |
| A24-453 | Dianna L May | \$686.43 |
| A25-106 | Becky E Osborne | \$2,417.99* |
| A25-148 | Pascal Construction Co. | \$1,529.41 |
| A25-155 | Steelcase Financial Services LLC | \$30,006.78 |
| A25-104 | Tagawa Greenhouses Inc. | \$16,531.04 |
| A25-105 | Tagawa Greenhouses Inc. | \$21,810.18 |
| A25-002 | Robert Tiff | \$3,653.34 |
| A25-001 | Robert Tiff | \$3,649.17 |

*To amend previous Resolution CC25-142 due to clerical error.

Resolution No: CC25-186**Background:**

Final Board action on 11 abatement petitions, \$ 89,566.65 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:

A25-155: Assessor recommends approval. Adjustment granted based on additional information provided by agent.

A25-104: Assessor recommends approval. Stipulated to the 2025 Board of Assessment Appeals value.

A25-105: Assessor recommends approval. Stipulated to the 2025 Board of Assessment Appeals value.

Fiscal Impact: None

BCC Briefing Presented on: N/A

Originator: Amber Munck, Assistant County Attorney

Distribution: Board of Equalization