

**M E M O R A N D U M**

**TO:** Honorable Chairman and Members of the Board of County Commissioners

**FROM:** Board of Equalization

**CC:** Kimberly S. Sorrells, County Attorney

**RE:** Abatement/Refund of Property Taxes

**DATE:** December 6, 2022

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**Staff Recommendation:**

Resolved, that the Board of County Commissioners approves the findings and recommendations of the board-appointed referee denoted in the corresponding abatement resolutions and adopts those findings and recommendations as its final action on these abatement appeals.

<b><u>CASE NO.</u></b>	<b><u>PETITIONER</u></b>	<b><u>TAXES ABATED/ REFUNDED</u></b>
A22-123	Sharon Biere	\$1,876.82
A22-121	Granite Commercial Properties LLC	\$768.49
A22-180	David Hudnall	\$340.09
A22-147	Veragnes LLC	\$12,388.94

**Resolution No. CC22-310**

**Background:**

Final Board action on 4 abatement petitions, \$15,374.34 to be refunded. Taxpayers have filed abatement petitions alleging that their property has been overvalued or that their tax levy is illegal. The Assessor recommended that the petitions be denied and a hearing was held before a board-appointed referee. The referee recommends approval of these petitions in the amounts indicated in the corresponding resolutions. The Board is taking final action on said petitions by accepting or rejecting the referee's recommendations.

If an abatement petition 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:

A22-147: Hearing Officer recommends approval in part. Assessor's comparable sales and income and expense information support an adjustment to value.

Prepared by: Amber Munck, Assistant County Attorney  
Distribution: Board of Equalization