

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: February 21, 2023

Staff Recommendation:

Resolved, that the Board of County Commissioners 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> |
|------------------------|---------------------------------------|--|
| A22-100 | Julsen Properties No 3 LLC | \$615.37 |
| A22-217 | Ardon Dale Leak | \$3,601.41 |
| A22-148 | Midwest Development & Investment Corp | \$11,686.36 |
| A22-132 | Geneva Moore | \$172.77 |
| A22-233 | Jeff Schroeder | \$1,831.19 |
| A22-238 | Stinker Stores | \$568.75 |
| A22-237 | Stinker Stores | \$604.50 |
| A22-236 | Stinker Stores | \$2,543.27 |
| A22-200 | Pavel Zhuk | \$2,955.11 |
| A22-213 | 655 M LLC | \$6,291.75 |

Resolution No. CC23-042

Background:

Final Board action on 10 abatement petitions, \$ 30,870.48 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:

A22-148: Assessor recommends approval in part. Petitioner's income and cap rate appear reasonable and supported by nearby sales indicating a reduction in value.

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