

**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:** April 30, 2024

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**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>
A23-266	A Squared Holdings LLC	\$23,940.31
A23-228	Braman Colorado European Imports Inc.	\$4,355.82
A23-262	Briddle Properties LLC	\$14,256.26
A23-235	Garlock Pipeline Technologies Inc.	\$8,610.03
A23-258	James Properties LLC	\$5,848.29
A23-231	J & S Holdings LLC	\$3,766.87
A23-303	MMC Two LLC	\$46,927.84
A23-302	MMC Two LLC	\$54,311.74
A23-261	Phoenix Limited Partnership	\$36,583.01
A23-072	Juri Scott	\$1,807.28
A23-071	Juri Scott	\$3,503.30
A23-260	SS Land Holdings 3 LLC	\$13,911.59
A23-233	Stern Lawrence Holdings LLC	\$8,232.01

**Resolution No. CC24-128**

**Background:**

Final Board action on 13 abatement petitions, \$ 226,054.35 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:

A23-266: Assessor recommends approval in part per base period sale.

A23-262: Assessor recommends approval. Adjusted to 2021 stipulated value.

A23-303: Assessor recommends approval in part. Parcel was under 80% threshold and qualified for present worth.

A23-302: Assessor recommends approval in part. Parcel was under 80% threshold and qualified for present worth.

A23-261: Assessor recommends approval. Market leases and sales data fully support adjustment.

A23-260: Assessor recommends approval. Adjusted to 2021 stipulated value.

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