

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

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>
A23-290	Blue Oak Properties LLC	\$676.36
A23-240	CFC Investments LLC	\$7,937.53
A23-242	Clay & Imes Inc.	\$3,744.15
A23-243	Creekside West Partnership LLP	\$14,228.21
A23-222	Domenico Real Estate Partnership II LLP	\$4,354.06
A23-247	High Plains Marketplace LLC	\$10,223.53
A23-225	Kastin Company LLC	\$4,127.15
A23-245	KDD CO LLC	\$9,625.04
A23-220	Lee Doud Inc.	\$6,372.28
A23-226	LHI Group LLC	\$5,832.23
A23-221	Lifeloc Technologies Inc.	\$6,976.84
A23-300	MMC Two LLC	\$38,271.20
A23-301	MMC Two LLC	\$27,899.97
A23-298	MMC Two LLC	\$17,609.31
A23-249	Peterson Company	\$5,114.14
A23-246	Shak LLC	\$4,423.45
A23-227	Simms LLC	\$5,987.63

A23-252	Sno White Linen & Uniform Rental Inc	\$5,476.47
A23-229	6833 Joyce Street LLC	\$8,787.05
A23-241	55 West LLC	\$12,683.77

Resolution No. CC24-129

Background:

Final Board action on 20 abatement petitions, \$ 200,350.37 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:

A23-243: Assessor recommends approval. Adjusted to 2021 stipulated value.

A23-247: Assessor recommends approval. Market leases and sales data fully support adjustment.

A23-300: Assessor recommends approval. Parcel was under 80% threshold and qualified for present worth.

A23-301: Assessor recommends approval. Parcel was under 80% threshold and qualified for present worth.

A23-298: Assessor recommends approval. Parcel was under 80% threshold and qualified for present worth.

A23-241: Assessor recommends approval. Market leases and sales data fully support adjustment.

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