

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

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

**FROM:** Kimberly Sorrells, County Attorney

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

**Date:** 7/30/2024

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**Staff Recommendation:**

Whereas, the Board of County Commissioners hereby 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>
A24-121	Mark A Cullen	\$0.00
A24-189	Dean Carson Grape St LLC	\$0.00
A23-284	FNBC LLC	\$0.00
A23-197	John Fresquez	\$0.00
A23-286	How Cow LLC	\$0.00
A24-194	Ivarsson LLC	\$0.00
A24-235	Light Storm Properties LLC	\$0.00
A24-075	Christopher Merola	\$0.00
A24-006	Molly Brown Apartments LLC	\$0.00
A24-206	NGO Fam Investment LLC	\$0.00
A23-288	On Tap Credit Union	\$0.00
A23-274	Overseas Holdings Resources Inc	\$0.00
A24-017	Levent Ozdemir	\$0.00
A24-066	Kelli Potthoff	\$0.00
A24-025	Sheila F Sims	\$0.00
A23-287	Total Longterm Care Inc	\$0.00
A24-002	Richard S Trujillo	\$0.00
A24-226	1208 Quail St LLC	\$0.00

**Resolution: CC24-219**

**Background:**

Final Board action on 18 abatement petitions, \$0.00 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 also recommended denial of the petitions. The Board is taking final action on said petitions by accepting or rejecting the referee's recommendations. If unsatisfied with this Board's action, a taxpayer may appeal further to the State Board of Assessment Appeals.

**Fiscal Impact:** NA

**BCC Briefing Presented on:** NA

**Originator:** Amber Munck, Assistant County Attorney

**Distribution:** Board of Equalization