

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

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.

<u>CASE NO.</u>	<u>PETITIONER</u>	<u>TAXES ABATED/ REFUNDED</u>
A23-192	Advantage V. Incorporated LLC	\$101,662.58
A24-057	Carol Peck Living Trust	\$7,002.17
A24-018	Sherry Spake	\$238.29
A24-065	5669 Alkire LLC	\$98,439.49

Resolution: CC24-220

Background:

Final Board action on 4 abatement petitions, \$207,342.53 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:

A23-192: Hearing Officer recommends approved in part. Assessor's comparable sales support Assessor's recommended value.

A24-065: Hearing Officer recommends approval in part. Assessor's personal property analysis support Assessor's recommended value.

Fiscal Impact: NA

BCC Briefing Presented on: NA

Originator: Amber Munck, Assistant County Attorney

Distribution: Board of Equalization