

**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 – Board of Equalization

**Date:** 9/10/2024

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**Staff Recommendation:**

Whereas, the Board of County Commissioners (BCC) 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>
A24-016	James Bridgeman	\$1,243.63
A24-005	Merle Colvin	\$2,413.98
A23-214	Merle Colvin	\$2,201.58
A23-212	Nicholas J Coy	\$718.32
A24-032	Richard Espinoza	\$325.23
A23-127	Four Girls LLC	\$23,085.90*
A24-306	Harold E. Klinkefus	\$2,392.83
A24-159	Kathleen A Lawson	\$2,657.39
A24-154	Elaine J McFerrin	\$412.12
A24-149	Cherish Nortje	\$5,599.72
A24-181	Denine Perry	\$936.26
A24-300	Gregory Peterson	\$1,022.28
A24-099	Dennis J Shaver	\$422.86
A24-088	Barry Tagart	\$379.26
A24-182	Shelley White	\$237.23

\*To amend previous Resolution CC24-176 due to clerical errors.

**Resolution No: CC24-268**

**Background:**

Final Board action on 15 abatement petitions, \$ 44,048.59 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 BCC 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:

A23-127: Assessor recommends approval in part. Owner provided leases. Property changed from commercial to residential for 2022.

**Fiscal Impact:** NA

**BCC Briefing Presented on:** NA

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

**Distribution:** Board of Equalization