

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: 10/15/2024

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>
A24-089	Aukum Sloans Lake Investors LLC	\$31,080.38
A24-271	Patricia H Canelos	\$638.90
A24-303	Carr Street LLC	\$5,207.57
A24-166	Gary T Elliott	\$11,753.37
A24-312	Chelsea Fredell	\$238.29
A24-295	Gateway Self Storage LLC	\$166,692.13
A24-350	Hart of Lampert LLC	\$1,141.41
A23-306	David F Heon	\$2,333.13
A24-116	Jansson Investments LLC	\$2,568.56
A24-134	Landie Family LLLP	\$5,354.37
A24-114	Kirk McVay	\$18,505.19*
A23-299	MMC Two LLC	\$15,721.83
A24-171	Prall Holdings LLC	\$6,549.48
A24-125	Ritchie Family Living Trust	\$10,720.44*
A24-284	Douglas Rosenbaum	\$8,375.04
A24-100	Robert Sechler	\$624.72
A24-109	Tagawa Greenhouses Inc.	\$3,863.16
A24-215	Timberline LLC	\$80.27
A24-370	Weaver Carpets Inc	\$2,751.39
A24-176	5545 LLC	\$5,054.07
A24-177	5545 LLC	\$4,929.05

*To amend previous Resolution CC24-175, due to clerical error.

*To amend previous Resolution CC24-244, due to clerical error.

Resolution No: CC24-314

Background:

Final Board action on 21 abatement petitions, \$ 304,182.75 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:

A24-089: Assessor recommends approval in part. Adjusted based on filings, audit and agreed adjustments.

A24-166: Assessor recommends approval in part. Comparables support reduction of value.

A24-295: Assessor recommends approval. Inventory corrected and self-storage market and subject information considered.

A24-114: Assessor recommends approval. Used in conjunction with schedule 300148601 as a unit. Valued as if combined at residential assessment rate.

A24-125: Assessor recommends approval. Taxpayer provided photos of foundation installed in 10/2022; improvement valued at 10% complete. Classification changed from vacant land to residential rate.

Fiscal Impact: NA

BCC Briefing Presented on: NA

Originator: Amber Munck, Assistant County Attorney

Distribution: Board of Equalization