SPECIAL MEETING AGENDA
Wednesday, February 10, 2021

Join a Meeting, Zoom.us, Meeting Id # 534.180.495, Password 014764, audio 1-301-715-8592 or 1-253-215-8782
Telluride, Colorado

1. **9:30 AM CALL TO ORDER - ZOOM Special Daily Meeting/Work Session - Zoom.us - Join a Meeting, Meeting Id # 534.180.495, Password 014764, audio 1-301-715-8592 or 1-253-215-8782**

2. **REVIEW OF AGENDA/CALENDAR REVIEW**

3. **ADMINISTRATIVE MATTERS**

   a. Discussion regarding the recent letter from BLM concerning the Black Snag Pit and the Disappointment Pit (gravel pits).

      Ryan Righetti, County Road and Bridge Superintendent; Kaye Simonson, Planning Director

   b. Consideration of an in-kind donation and associated costs with the Applebaugh bridge. /MOTION

      Ryan Righetti, County Road and Bridge Superintendent

   c. 10:00 am Approval of a request by the Assessor to approve Petition #2020-13 for Abatement or Refund of Taxes TY2017-18 107 ER LLC A DE LLC, c/o Duff & Phelps, Lot 116 3, Fil. #30 TMV R1080093955. Over $10,000/MOTION

      Peggy Kanter, Assessor

   d. Approval of a request by the Assessor to approve Petition #2020-7 for abatement or refund of taxes, TY 2017-18, 236 Pandora LLC A CO LLC c/o Duff & Phelps, Lot P18 Idarado Subdivision , R1030050037, Over $10,000/MOTION

      Peggy Kanter, Assessor

   e. Approval of a request by the Assessor to approve Petition #2020-8 for abatement or refund of taxes, TY 2017, Lot 416B Inc A CO CORP c/o Duff & Phelps, Lot 416A, Fil #6B, TMV, R1080087415. Over $10,000/MOTION

      Peggy Kanter, Assessor

f. Approval of a request by the Assessor to approve Petition 2020-26 for Abatement or Refund of Taxes for tax year 2017-2018, P7 Holdings LLC A CO LLC, c/o Duff &Phelps, Lot P8 Idarado Sub, Schedule #R1030050026, over $10,000/MOTION

Peggy Kanter, County Assessor

g. Approval of a request by the Assessor to approve Petition #2020-20 for abatement or refund of taxes, TY2017 Strome, Mark E TTE, Lot 98, Fil #1, TMV R1080000098, Over $10,0000/MOTION

Peggy Kanter, Assessor

h. Approval of a request by the Assessor to approve Petition #2020-10 for Abatement or refund of taxes, TY2017-18, Tice/Gulick Trust, c/o Duff & Phelps, Lot 5A, Blk 13, East Telluride, R1010100046, TY2018 over $10,000/MOTION

Peggy Kanter, Assessor

i. WITHDRAWN (Late Addition) Consideration of a request by the Assessor to Deny Petition 2020-17 for abatement or refund of taxes for TY2017-18, AARIS, INC. A CO LLC, Lot 23D F1 + Open Space, TMV, R1080030050./MOTION

Peggy Kanter, Assessor

j. WITHDRAWN (Late Addition) Consideration of a request by the Assessor to deny petition #2021-6 for Abatement or Refund of Taxes for TY2018-19 Holbrooke, David & Sarah c/o Duff & Phelps, Lot A ACC to Replat Blk A Halls Telluride Cont3146 sq. ft., R1010001865 /MOTION

Peggy Kanter, Assessor

k. HEARING: Consideration of a request by the Assessor to Deny Petition 2021-11 for abatement or refund of taxes, TY2018-19, Hutcheson, James Olan c/o Duff & Phelps, R1080088623/MOTION

Peggy Kanter, Assessor

l. WITHDRAWN (Late Addition) Consideration of a request by the Assessor to deny petition #2021-5 for Abatement or Refund of Taxes for the tax year 2018-19, Miller TM Family Trust c/o Duff & Phelps Lot 13C Hastings Mesa R1040010479 /MOTION

Peggy Kanter, Assessor

m. WITHDRAWN (Late Addition) Consideration of a request by the Assessor to Deny petition #2021-21 for Abatement or Refund of Taxes for the tax year 2018-19 Nordstrand Barry & Carmen c/o Duff & Phelps, Lot P16 Idarado Subdivision, R1030050034/MOTION

Peggy Kanter, Assessor

n. WITHDRAWN (Late Addition) Consideration of a request by the Assessor to Deny Petition #2020-12 and 2021-22 for Abatement or Refund of Taxes for the Tax Year 2017-18, Rosenberg, Paul, c/o Duff & Phelps, Lot 264A, FII #6, Phase 2, TMV, R1080095264/MOTION

Peggy Kanter, Assessor

o. WITHDRAWN (Late Addition) HEARING Consideration of a request by the

Assessor to Deny Petitions #2020-18 & TY2017 #2021-20 TY2018,for abatement or refund of taxes, Smith Siblings LLC c/o Duff & Phelps Lot 3 Blk 4 Filing 2 Telluride Ski Ranches, R1030802901./MOTION

Peggy Kanter, Assessor

p. HEARING: Consideration of a request by the Assessor to Deny Petition 2020-21 for abatement or refund of taxes, TY2017-18, Steinberg, Joseph S & Diane H JT, Lot 13 Boulder Village, R1010000194, R1010000193, R1010000192./MOTION

Peggy Kanter, Assessor

q. WITHDRAWN (Late Addition) HEARING Consideration of a request by the Assessor to deny Petition #2020-9 for abatement or refund of taxes, TY 2017, Tiedeken, Frank J., c/o Duff & Phelps, SW4NE4 14-44-13 40AC, R2040098484./MOTION

Peggy Kanter, Assessor

r. WITHDRAWN (Late Addition) Consideration of a request by the Assessor to deny petition 2020-11 for abatement or refund of taxes, TY2017-18, Zug, Elizabeth & Graham JT, c/o Duff & Phelps, Unit 3, Knoll Estates, TMV, R1080090130/MOTION

Peggy Kanter, Assessor

s. HEARING: Consideration of a request by the Assessor to Deny Petitions 2020-5 & 2020-6, for abatement or refund of taxes,TY20171978 Trust LLC, Lot 37 & 36, BLK5 West Telluride R1010020008 R1010020007

Peggy Kanter, Assessor

t. Other, as needed.

4. **Recess for agenda-setting with the Board and Staff (No decisions will be made).**

5. **PUBLIC HEALTH AND ENVIRONMENT**

(Board of Commissioners sitting as the San Miguel County Board of Public Health and Environment.)

a. 12:45 pm Discussion and update with the San Miguel County Stakeholders concerning the COVID 19 outbreak.

90 mins Grace Franklin, Public Health Director

b. Potential Executive Session: Concerning Public Health, Meeting with an Attorney, citation (4)(b).

c. Other, as needed.

6. **2:30 pm GOVERNMENT AFFAIRS/NATURAL RESOURCES**

a. Discussion regarding the participation in the Hard Rock Rulemaking process.

Lynn Padgett, Government Affairs/Natural Resource Director

b. Other, as needed.

7. **UPDATE WITH THE COUNTY MANAGER**

   a. Best and Brightest Program Opportunity.

      Mike Bordogna, County Manager

   b. Approval of a letter of support partnering with Western State University for Matching Scholarship Grant. /MOTION

      Mike Bordogna, County Manager

   c. Updates and Other, as needed.

8. **Commissioner Updates**

   a. Kris Holstrom - Update on Outside Meetings

   b. Hilary Cooper - Outside Meetings, Updates on Legislation.

   c. Lance Waring - Update on Outside Meetings.

   d. Other, as needed.

9. **Public Comment**

10. **ATTORNEY MATTERS**

    (Any of these items may involve an Executive Session C.R.S 24-6-402)

    a. Potential Executive Session: Consideration of a letter to request a Performance Audit to the Legislative Audit Committee to audit Colorado Department of Local Affairs, Division of Property Taxation on questionable unethical behavior between a Tax Agent and a Deputy Director of the DPT., citation (4)(b)./MOTION

       Amy Markwell, County Attorney

    b. Update on Litigation

    c. Other, as needed

11. **ADJOURNMENT**

NOTE: This agenda is subject to change, including the addition of items up to 24 hours in advance or the deletion of items at any time. All times are approximate. The County Manager reports may include administrative items not listed. Regular Meetings, Public Hearings, and Special Meetings are recorded, and ACTION MAY BE TAKEN ON ANY ITEM. Formal Action cannot be taken at Work Sessions. For further information, contact the County Administration office at 970-728-3174. If special accommodations are necessary per ADA, contact 970-728-3174 prior to the meeting.

The official, designated posting place for all BOCC notices will be online at https://www.sanmiguelcountyco.gov/liveagenda. Use this link to view the live agenda with any last-minute changes. To be automatically notified, please sign up at www.sanmiguelcountyco.gov, sign up for alerts, and follow the prompts.

AGENDA ITEM - 3.a.

TITLE:

Discussion regarding the recent letter from BLM concerning the Black Snag Pit and the Disappointment Pit (gravel pits).

Presented by: Ryan Righetti, County Road and Bridge Superintendent; Kaye Simonson, Planning Director
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

INTRODUCTION/BACKGROUND:

Ryan Righetti 2:19 PM (2 hours ago)

tome,Mike,Phyllis,Kaye,Amy

Mike, Carmen,

Here is the letter discussing the recent request and communication between BLM, Dolores County and San Miguel County. I have highlighted the estimated dates of completingstages of approval and also information related to both Counties ability to use the Disappointment site.

I will be available to discuss the progress and what we need to expect moving forward with the approval, permitting or any other authorization (I request Planning be present to discuss what Land Use, Special Use or Conditional Use Permit requirements or processes) that may be required or needed for the site locatedwithin San Miguel County.

Dolores County will hold the permits for operation and will be responsible for reclamation, however SMC will be able to share use of the site through agreement.

If you want to include this letter as backup for the discussion, I will use it to discuss the progress and agreements we will be proposing with Dolores County.

Thank you,

Ryan Righetti
Director, Road and Bridge

970.327.4835Office
970.327.4090Fax

Attachments
area

Received, thank you.

Looks good to me.

Thank you!

Reply Reply all Forward

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner
Description:			

ATTACHMENTS:

Description	Upload Date
Letter from BLM - concerning Gravel Pits	2/4/2021
Planning Dept Information	2/4/2021

United States Department of the Interior

BUREAU OF LAND MANAGEMENT
Tres Rios Field Office
29211 Highway 184
Dolores, Colorado 81323

In Reply Refer To:
COS01000/3600
COC-76096, COC-68439(17)

JAN 2 1 2021

Dolores County Board of County Commissioners
409 Main Street
Dove Creek, Colorado 81324

Dear Commissioners:

Thank you for the opportunity to speak with you during a BOCC Zoom meeting last month. During this meeting, we discussed present and future activities at Dolores County's existing free use permit at the Black Snag Pit, located in Dolores County (COC-68439(17), as well as the future issuance of a free use permit at another BLM gravel pit known as the Disappointment Pit, located in San Miguel County. The purpose of this letter is to summarize the content of the meeting and give Dolores County guidance on how to proceed with future activities at each site.

The Mineral Materials act of 1947 allows the United States to dispose of Federally owned common varieties of mineral materials through sales and permits (30 U.S.C. 601, *et seq.*) from public domain lands. BLM's regulations implementing mineral material disposals are found at 43 CFR § 3600. Under these regulations, BLM is authorized to sell mineral materials to commercial entities at fair market value through either negotiated or competitive sales. The regulations also allow BLM to provide free use permits to Federal, State, and local government subdivisions and to non-profit agencies from areas where such activities are allowable under the local BLM Resource Management Plan (RMP).

Disposal of mineral materials through sales or free use permits is at the discretion of the BLM. Negotiated sales are issued for terms of up to five years, while competitive sales and free use permits may be issued for terms of up to 10 years. The regulations covering issuance of free use permits to government entities are found at 43 CFR § 3604.12(a), which states:

> *BLM may issue free use permits to a government entity without limitation as to the number of permits or as to the value of the mineral materials to be extracted or removed, provided that the government entity shows that it will not use these materials for commercial or industrial purposes.*

Black Snag Pit

The Dolores County Black Snag Free Use Permit is permitted for 8 acres, and 80,0000 cubic yards total volume on the most recent permit issued in 2017. The permit is valid through November 20, 2027. So far, about 6.1 of 8 acres have been disturbed. Unfortunately, it appears as though the deposit itself may pinch out to nothing on the remaining acreage. This could result in the available material being mined out

before the term of the permit expires. In order to keep producing gravel out of this pit, the permit acreage would need to be expanded. To do this, Dolores County would have to submit a proposed action to the BLM showing their proposed expansion area.

Upon receipt of the proposed action, BLM would work with the County to refine the proposal, which would then become the proposed action for the preparation of an Environmental Assessment (EA) to be prepared by BLM Staff. If the EA indicates that the proposed action, or alternatives can be completed without significant impacts to the environment, a decision could be signed by the BLM Field Manager to approve the mine plan and expand the free use permit area. Note that during our call with the BOCC, BLM had indicated that we would like the county to dig some additional test pits prior to evaluating the mine plan. Upon further discussion, we have decided that we could process the EA to include excavation of test pits (if needed) and mine expansion at the same time.

Disappointment Pit

The Disappointment Pit, located in San Miguel County, dates back to 1980 and it was developed in association with the now defunct Centennial Mine in the nearby Joe Davis Hill area. Ebberts Construction was the permitted operator under a series of commercial negotiated mineral materials contracts. The most recent permit expired in June of 2019, having had little if any production in the previous five years. When the contract expired, ownership of all stockpiled materials reverted to the BLM. When BLM issued the last Ebberts contract in 2014, BLM used a NEPA permitting tool called a "Categorical Exclusion" (CX) which requires less analysis than an Environmental Assessment so is normally less extensive. However, to qualify for a (CX) a mineral materials site cannot result in more than 5 acres of disturbance, BLM can quickly issue a free use permit to Dolores County to access existing stockpiles within the approved area identified in the 2014 CX. To approve the removal of additional materials even in the current boundary of the pit and expand the area of the pit, an EA would need to be prepared. The process for expanding the Disappointment Valley Pit would be very similar to the process outlined for an expansion of the Black Snag Pit.

Currently, Ebberts Construction holds the mine permit from the Colorado Division of Reclamation, Mining and Safety (CDRMS). The county would need to contact the CDRMS and Ebberts construction to accept the reclamation liability for the site and have the CDRMS permit transferred over to the county. BLM and DRMS do not require reclamation bonds from local governments for free use permit pits, however the county can still be held liable for the cost of reclamation if the mine is left un-reclaimed. Once the CDRMS permit has been assigned to Dolores County, Ebberts construction could request the CDRMS release their bond. This letter serves as concurrence from the BLM for the CDRMS to transfer the permit and release Ebberts construction from reclamation liability once the permit and reclamation liability has been transferred to Dolores County. Transfer of the CDRMS permit would occur according to applicable State of Colorado rules and regulations and may require permits from San Miguel County as well.

In the meantime, BLM would process a new free use permit to Dolores County for the existing stockpiled material. It is BLM's understanding that San Miguel County has requested that they be able to purchase gravel from Dolores County at cost of production, on an as-needed basis since the pit itself is located in San Miguel County. This is allowable because both Dolores and San Miguel Counties are local governments, however any purchase or exchange would need to be done strictly at cost, without a profit being accrued by either party, or any commercial sales. The exact arrangements of such an agreement would need to be worked out between the counties and would not be part of the permit.

The following is a draft schedule and further clarification for the Permit and NEPA Processes for both pits:

- January 2021 – Dolores County works with Ebberts Construction, CDRMS and San Miguel County to transfer the necessary permits, assume reclamation liability, and get the Ebberts bond released. BLM will issue free use permit for existing stockpiled material once the CDRMS permit and any reclamation liability has been transferred to Dolores County. Operations within the pit during would be subject to seasonal wildlife limitations (deer and elk critical winter range) identified in the 2015 Tres Rios Resource Management Plan.
- April 2021 – Dolores County works with BLM to develop proposed actions for expanding the Black Snag and Disappointment Valley Pits.
- May 2021 – BLM begins preparation of the EAs for both pits with input from both Dolores and San Miguel Counties as needed.
- December 2021 – BLM finishes EAs and issues Decision Records for Black Snag and Disappointment Valley Pits.

If you have any further questions about the process of transferring the Disappointment Valley Pit, or the expansion of either the Disappointment or Black Snag Pits, please contact James Blair, the geologist for the Tres Rios Field Office at 970-882-1135, or via email at jblair@blm.gov.

Sincerely,

Connie Clementson
Field Manager

cc: San Miguel Board of County Commissioners
333 West Colorado Avenue, 3rd Floor - PO Box 1170
Telluride, CO 81453

Linda L. Beaman-Sublette, Office Manager
Ebberts Construction
PO Box 250
Egnar, CO 81325

Lucas West, CDRMS

Carmen Warfield <carmenw@sanmiguelcountyco.gov>

Re: Gravel Pits Disappointment Valley Pit and Black Snag Pits

1 message

Kaye Simonson <kayes@sanmiguelcountyco.gov> Wed, Feb 3, 2021 at 11:40 AM
To: John Huebner <johnh@sanmiguelcountyco.gov>
Cc: Mike Bordogna <mikeb@sanmiguelcountyco.gov>, Ryan Righetti <ryanr@sanmiguelcountyco.gov>, Amy Markwell <amym@sanmiguelcountyco.gov>, Carmen Warfield <carmenw@sanmiguelcountyco.gov>

Thank you, John.

Mike, Ryan and Amy, please see below.

Kaye

On Wed, Feb 3, 2021 at 11:39 AM John Huebner <johnh@sanmiguelcountyco.gov> wrote:

> Kaye,
>
> The Eberts Mining SUP on BLM lands (Disappointment Pit) was approved by the Planning Commission in 1980 and amended in 1996 by Administrative Review. As of 2019 the pit is no longer active and the Ebert lease (2014-2019) with BLM has lapsed. I assume that maintaining an active lease with BLM would have been a condition of the Planning Commission SUP approval. At a minimum since the use has been discontinued or abandoned for twelve consecutive months the SUP should be subject to review by the County wished to transfer the SUP to Dolores County for it to access the existing stockpiles within the approved mining area. If Dolores wishes to expand the gravel mining operation and the BLM performs a new Environmental Assessment then a new SUP should be required.
>
> John
>
> **John Huebner**
> Senior Planner
> San Miguel County
> P:970-728-3083
> 333 W Colorado Ave, 3rd Flr
> Telluride, CO 81435
>
> www.sanmiguelcountyco.gov
>
>
>
> For information about San Miguel County's response to COVID-19 (Coronavirus), please visit https://www.sanmiguelcountyco.gov/590/Coronavirus
>
> On Mon, Feb 1, 2021 at 3:38 PM Kaye Simonson <kayes@sanmiguelcountyco.gov> wrote:

John, I believe you had pulled info on the Ebberts pit. Take a look at the attached and see if there would be a need to modify the current SUP. Thanks.

Kaye

---------- Forwarded message ---------
From: **Carmen Warfield** <carmenw@sanmiguelcountyco.gov>
Date: Mon, Feb 1, 2021 at 3:20 PM
Subject: Gravel Pits Disappointment Valley Pit and Black Snag Pits
To: Ryan Righetti <ryanr@sanmiguelcountyco.gov>, Road and Bridge <roadbridge@sanmiguelcountyco.gov>, Mike Bordogna <mikeb@sanmiguelcountyco.gov>, SMC Planning <planning@sanmiguelcountyco.gov>, Amy Markwell <amym@sanmiguelcountyco.gov>

FYI, Commissioners Bcc'd
See attached.

Carmen L. Warfield

Chief Deputy Clerk - BOCC

San Miguel County

333 W. Colorado Ave, 3rd Floor

PO Box 1170

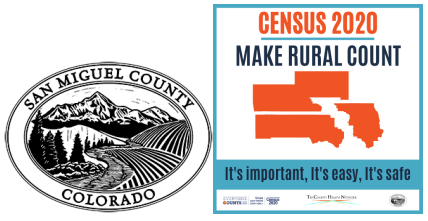
Telluride, CO 81435

970-369-5429

970-708-8399 cell

E:carmenw@sanmiguelcountyco.gov

W:www.sanmiguelcountyco.gov



Census 2020

--
For information about San Miguel County's response to COVID-19 (Coronavirus), please visit https://www.sanmiguelcountyco.gov/590/Coronavirus

Kaye Simonson, AICP
Planning Director
San Miguel County Planning Department
Office: (970)369-5436
Cell: (970)729-9929

> www.sanmiguelcountyco.gov
>
>
>

--
For information about San Miguel County's response to COVID-19 (Coronavirus), please visit https://www.sanmiguelcountyco.gov/590/Coronavirus

Kaye Simonson, AICP
Planning Director
San Miguel County Planning Department
Office: (970)369-5436
Cell: (970)729-9929
www.sanmiguelcountyco.gov

AGENDA ITEM - 3.b.

TITLE:

Consideration of an in-kind donation and associated costs with the Applebaugh bridge. /MOTION

Presented by: Ryan Righetti, County Road and Bridge Superintendent
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

INTRODUCTION/BACKGROUND:

Backup memo to follow.

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

AGENDA ITEM - 3.c.

TITLE:

10:00 am Approval of a request by the Assessor to approve Petition #2020-13 for Abatement or Refund of Taxes TY2017-18 107 ER LLC A DE LLC, c/o Duff & Phelps, Lot 116 3, Fil. #30 TMV R1080093955. Over $10,000/MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Sample motion: Move to approve Petition #'s, # ____ . . . for Abatement or Refund of Taxes as presented on the agenda.

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
Assessor Recommendation Abtmnt 2020-13 TY2017	2/2/2021

Date: 1-28-21
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # 2020-13

Petitioner: 107 ER LLC A DE LLC
Agent: Duff & Phelps
Account Number: 100093955
Petitioner: ☐ **Did Protest** ☒ **Did Not Protest**
Year(s): 2017
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $1,750,000.00

Assessor's Office:

☑ Reviewed documentation and assessors' records for errors
☑ Attached documentation for recommendation of value
☐ Illegal/erroneous/clerical errors
☐ Illegal application of Mill Levy
☐ Taxable to Exempt
☐ Double assessment
☐ Taxpayer made reporting error on Personal Property Declaration
☐ Overvaluation: No protest filed for that year
☐ BAA or Court order
☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
☐ Field inspection was requested and conducted
☑ Applied for and confirmed contiguous classification
☐ Applied for contiguous classification, but did not meet all of the following requirements to qualify:
  ☑ Parcels are touching, not separated by roads or common elements
  ☑ Parcels are under common ownership
  ☐ Unimproved parcel is used as a unit in conjunction with residential parcel
☐ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the June 30, 2020 market value
☑ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value: $1,750,000.00 **for the year(s)** 2017

RECEIVED
2020 - 13
JAN 09 2020

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year)

Petitioner's Name: 107 ER LLC A DE LLC c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code)

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1080093955	Lot 1163, F.1 #30, TMV

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2017 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residential account number.

Petitioner's estimate of value: $ 1,750,000 (Value) (2017) (Year)

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

_____ Daytime Phone Number ( ) _____
Petitioner's Signature

Email: _____

By Brad Baugh Daytime Phone Number (303) 749 - 9007
Agent's Signature*

Printed Name: Brad Baugh Email: Brad.Baugh@duffandphelps.com

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

Tax Year 2017

	Actual	Assessed	Tax
Original	1,750,000	507,500	$23,814.95
Corrected	1,750,000	126,000	$ 5,912.68
Abate/Refund	0	381,500	$17,902.27

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2017 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**
Does not meet the necessary and essential criteria to be classified as contiguous property
*Prior to Court Cases Decision

Peggy Kanta
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/17

1-27-21 Assessor recommends approval

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ ***(being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent **107 ER LLC A DE LLC** for the property known as **R1080093955** regarding the real property assessment matters in **San Miguel County, Colorado.** Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on our behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the above referenced parcel. This agent is delegated full authority to handle real property matters relative to assessments and to represent us, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to **R1080093955** and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2014 - 2016** or until revoked in writing by **107 ER LLC A DE LLC** or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC

ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

SIGNED NAME: _____

PRINTED NAME: C. PARK SHAFER

TITLE (in Relationship to Owner Entities) OWNER

DATE EFFECTIVE: 11/16/16

Name _____ Date 11.10.16

PATTY DEVINE
Notary Public, State of Texas
My Commission Expires
February 23, 2019

Notarize

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080093955 **Local #:** **Parcel #:** 477910100004

Tax Year:	2017	**Levy:**	46.926000	**# of Imps:**		**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	844001	**Active On:**	12/31/2017
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

107 ER LLC A DE LLC
5005 GREEN TREE
HOUSTON, TX 77056

Property Address

MOUNTAIN VILLAGE

Business Name

LOT 1163 TELLURIDE MOUNTAINVILLAGE FILING 30 SAN

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
12/27/2012	$1,520,000	Warranty Deed	426379			MOORE PAYTON C TTEE OF PAYTON C MOORE REV TST DTD 12 19 11 AND HALEIGH R ETC
12/25/2011	$0	Warranty Deed	422772			MOORE YOLANDA AS CUSTODIAN FOR PAYTON C MOORE UNDER INDIANA UNIFORM TRANSFERS
12/25/2011	$0	Warranty Deed	422773			MOORE YOLANDA AS CUSTODIAN FOR HALEIGH R MOORE UNDER INDIANA UNIFORM TRANSFERS
12/19/2011	$0	Warranty Deed	422771			MOORE DOUG
12/10/2004	$950,000	Warranty Deed	371036			PAINTED TURTLE GANG CAMP FDN A CA NP CORP AND WEXLER SUSAN M
12/30/2003	$450,000	Warranty Deed	363255			WEXLER SUSAN M
12/29/1994	$0	Warranty Deed	B541895	541	895	TANYA & SUSAN WEXLER

Legal

LOT 1163 TELLURIDE MOUNTAIN VILLAGE FILING 30 SAN JOAQUIN VILLAGE ACC TO PLAT BK 1 PG 1463 THRU 1465 REC 3 23 93 CONT 0.808 AC

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
10	42	09	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
SAN JOAQUIN VILLAGE		1163	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
PUD	0400	Market	35,284	Site	1.000000	$1,750,000.00	$1,750,000	29.00%	$507,500
Class				**Sub Class**					
Land Subtotal:					**0.81**		**$1,750,000**		**$507,500**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080093956 **Local #:** **Parcel #:** 477910100005

Tax Year:	2017	**Levy:**	46.926000	**# of Imps:**	1	**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	844001	**Active On:**	01/01/2005
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

107 ER LLC A DE LLC
5005 GREEN TREE
HOUSTON, TX 77056

Property Address

107 EAGLES REST CIR, MOUNTAIN VILLAGE

Business Name

LOT 1164 TELLURIDE MOUNTAINVILLAGE FILING 30 SAN

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
12/03/2012	$11,300,000	Warranty Deed	425817			EBERSOL SAINT JAMES FAMILY TRUST DATED NOVEMBER 14 2007
06/27/2008	$0	Quit Claim	402384			EBERSOL DUNCAN D
02/03/2004	$10,395,500	Warranty Deed	363819			ULLMAN MYRON E III AND CATHY E JT
02/01/1999	$1,200,000	Warranty Deed	324013			ABBERDON DEVELOPMENT GROUP, LLC.
01/08/1997	$612,000	Warranty Deed	B574567	574	567	WEXLER, SUSAN M
12/29/1994	$0	Warranty Deed	B541895	541	895	TANYA & SUSAN WEXLER

Legal

LOT 1164 TELLURIDE MOUNTAIN VILLAGE FILING 30 SAN JOAQUIN VILLAGE ACC TO PLAT BK 1 PG 1463 THRU 1465 REC 3 23 93 CONT 1.721 AC

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
10	42	09	NE			

Subdivision Information

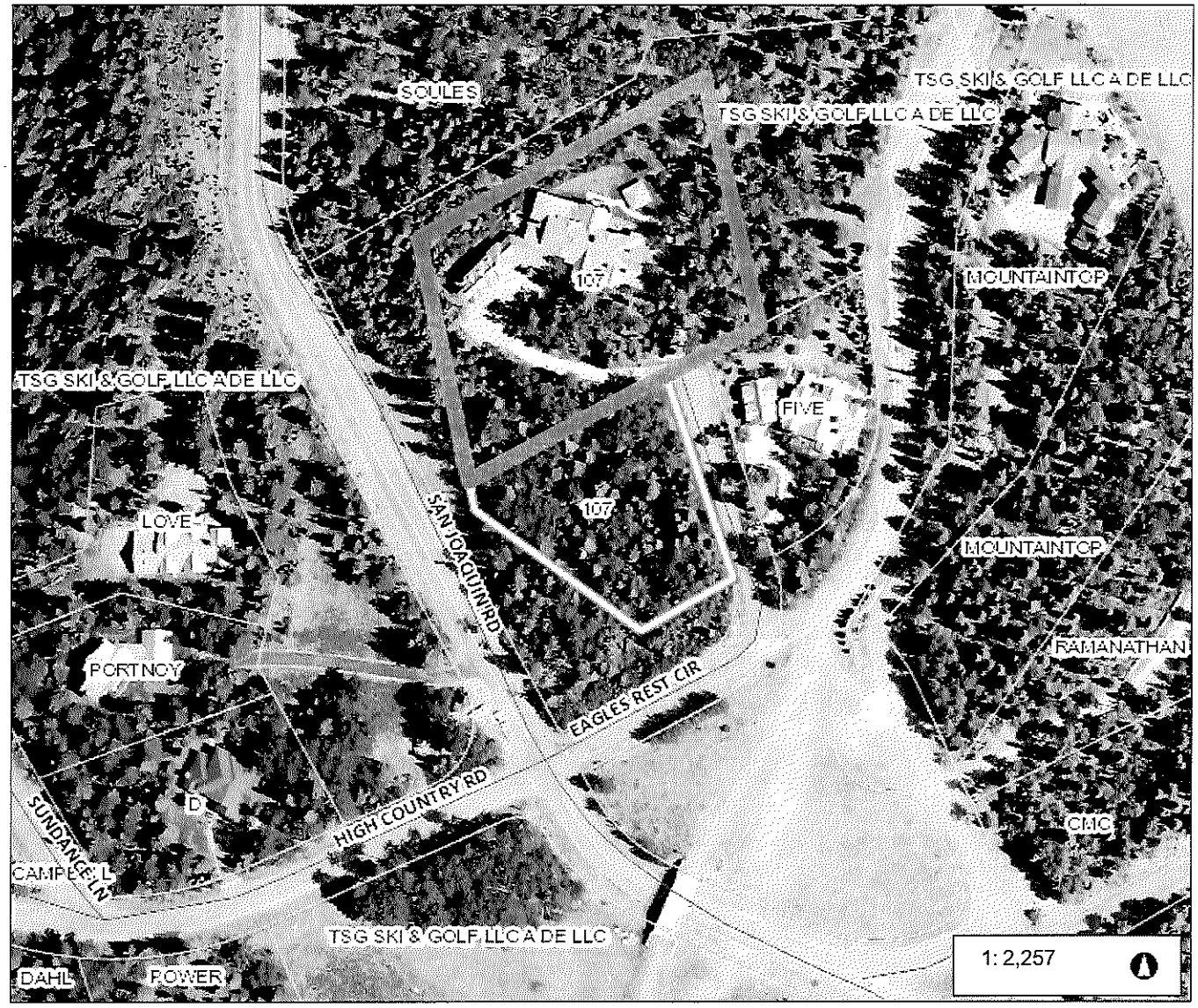
Sub Name	Block	Lot	Tract
SAN JOAQUIN VILLAGE		1164	

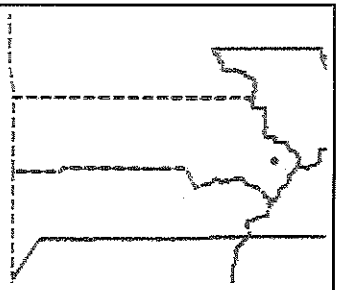
Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	74,923	Site	1.000000	$1,750,000.00	$1,750,000	7.20%	$126,000
Class				**Sub Class**					
Land Subtotal:					**1.72**		**$1,750,000**		**$126,000**

San Miguel County, Colorado
Map Viewer

107 ER LLC





Legend

- Road
- County Boundary
- Town Boundary
- Tax Parcels cache

Map Generated
1/28/21 10:37 AM

Notes

0.1 0 0.04 0.1 Miles

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

www.sanmiguelcountyco.gov

AGENDA ITEM - 3.d.

TITLE:

Approval of a request by the Assessor to approve Petition #2020-7 for abatement or refund of taxes, TY 2017-18, 236 Pandora LLC A CO LLC c/o Duff & Phelps, Lot P18 Idarado Subdivision , R1030050037, Over $10,000/MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Recommendation by the Assessor to approve the abatement.
Over $10,000

INTRODUCTION/BACKGROUND:

Due to the value of the abatement, it must be approved by the Board of County Commissioners

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Attorney
Description:			

ATTACHMENTS:

Description	Upload Date
Assessor Recommendation 236 Pandora TY2017-18	2/3/2021

Date: Jan 26 2021
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # 2020-7

Petitioner: 236 Pandora LLC A Co LLC
Agent: Duff + Phelps
Account Number: 103005003L
Petitioner: ☐ **Did Protest** ☒ **Did Not Protest**
Year(s): 2017 & 2018
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $1,890,000. for 2017 & 2018

Assessor's Office:

☑ Reviewed documentation and assessors' records for errors
☑ Attached documentation for recommendation of value
☐ Illegal/erroneous/clerical errors
☐ Illegal application of Mill Levy
☐ Taxable to Exempt
☐ Double assessment
☐ Taxpayer made reporting error on Personal Property Declaration
☐ Overvaluation: No protest filed for that year
☐ BAA or Court order
☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
☐ Field inspection was requested and conducted
☑ Applied for and confirmed contiguous classification
☐ Applied for contiguous classification, but did not meet all of the following requirements to qualify:
  ☐ Parcels are touching, not separated by roads or common elements
  ☐ Parcels are under common ownership
  ☐ Unimproved parcel is used as a unit in conjunction with residential parcel
☐ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the June 30, 2020 market value
☐ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value: $1,890,000.00 **for the year(s)** 2017 & 2018
Assessor Approves Contiguous Classification

2020 - 7

RECEIVED

JAN 09 2020

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year).

Petitioner's Name 236 PANDORA LLC A CO LLC c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code).

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1030050036	Lot P18 Idarado Sub.
103005003J	C.O'd 12-26-17 Lot P19

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) **2017** and **2018** are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Petitioner's estimate of value: $ 1,890,000 (Value) (2017 (Year)) and $ 1,890,000 (Value) (2018 (Year))

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____
Petitioner's Signature

Daytime Phone Number (_____)_____

Email: _____.

By _____ Daytime Phone Number (303) 749-9007
Agent's Signature*

Printed Name: **Brad Baugh** Email: **brad.baugh@duffandphelps.com**

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114. 5(1), C.R. S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

	Tax Year 2017 31.497 mills			Tax Year 2018 36.183		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	1,890,000	548,100	$ 17,268.57	1,890,000	548,100	$ 19,831.90
Corrected	1,890,000	136,080	$ 4286.11	1,890,000	136,080	$ 4923.78
Abate/Refund	0	412,020	$ 12,977.40	0	412,020	$ 14,908.12

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2017 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: 2018 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**

Does not meet the necessary and essential criteria to be classified as contiguous property (Prior to Court Cases)

Peggy Kanter
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/16

OK

1/26/21 Assessor recommends approval for 2017 & 2018: Common Ownership & Lot lines touch

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ ***(being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent petitioner owned vacant property contiguous to petitioner's residential dwelling. Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on petitioner's behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the below referenced parcel. Duff & Phelps is delegated full authority to handle real property matters relative to assessments and to represent petitioner, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the parcel number(s) listed below and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2016 - 2020** or until revoked in writing by petitioner or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC

ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

COUNTY: San Miguel

VACANT LAND PARCEL # R1030050036

PETITIONER'S SIGNED NAME: [signature]

PETITIONER'S PRINTED NAME: Allen B Cutler

TITLE (in Relationship to Owner Entities) Manager

DATE EFFECTIVE: 10/19/19

Notarize

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1030050037 **Local #:** **Parcel #:** 477706105016

Tax Year:	2017	**Levy:**	31.497000	**# of Imps:**	1	**Created On:**	
Tax Dist:	103	**Map #:**	4777	**LEA:**	820300	**Active On:**	01/01/2008
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

236 PANDORA LLC A CO LLC
534 HUDSON ST APT 6B
NEW YORK, NY 10014

Property Address

236 PANDORA LN, TELLURIDE

Business Name

LOT P19 IDARADO SUBDIVISION

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
05/21/2013	$4,175,000	Warranty Deed	428185			CONOVITZ FAMILY TRUST DATED JULY 15 1993
04/17/2009	$0	Quit Claim	406776			CONOVITZ FAMILY TRUST DATED 07 15 93
04/17/2009	$0	Quit Claim	409990			CONOVITZ ROY AND DIANA
12/06/2004	$1,050,000	Special Warranty Deed	370872			IDARADO LEGACY LLC A CO LLC

Legal

LOT P19 IDARADO SUBDIVISION EXEMPTION PLAT AND PLAN FOR CLUSTER DEVELOPMENT LOTS SUB EXEMPTION PLAT FOR EMPLOYEE HOUSING PARCEL AND SUB EXEMPTION PLAT FOR ASSOCIATION PARCEL LOCATED WITHIN SEC 5 AND

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
06	42	08				

Subdivision Information

Sub Name	Block	Lot	Tract
IDARADO SUBDIVISION		P19	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	114,127	Site	1.000000	$1,890,000.00	$1,890,000	7.20%	$136,080
Class				**Sub Class**					
Land Subtotal:					**2.62**		**$1,890,000**		**$136,080**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1030050036 **Local #:** **Parcel #:** 477706105015

Tax Year:	2017	**Levy:**	31.497000	**# of Imps:**		**Created On:**	
Tax Dist:	103	**Map #:**	4777	**LEA:**	820300	**Active On:**	12/31/2017
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

236 PANDORA LLC A CO LLC
534 HUDSON ST APT 6B
NEW YORK, NY 10014

Property Address

Business Name

LOT P18 IDARADO SUBDIVISION

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
08/14/2013	$1,350,000	Warranty Deed	429368			LOT P18 LLC A CO LLC
07/01/2013	$0	Special Warranty Deed	429030			GAHAN THOMAS
01/20/2005	$1,200,000	Special Warranty Deed	372007			IDARADO LEGACY LLC A CO LLC

Legal

LOT P18 IDARADO SUBDIVISION EXEMPTION PLAT AND PLAN FOR CLUSTER DEVELOPMENT LOTS SUB EXEMPTION PLAT FOR EMPLOYEE HOUSING PARCEL AND SUB EXEMPTION PLAT FOR ASSOCIATION PARCEL LOCATED WITHIN SEC 5 AND

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
06	42	08				

Subdivision Information

Sub Name	Block	Lot	Tract
IDARADO SUBDIVISION		P18	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0100	Market	102,366	Site	1.000000	$1,890,000.00	$1,890,000	29.00%	$548,100
Class				**Sub Class**					
Land Subtotal:					**2.35**		**$1,890,000**		**$548,100**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1030050037 **Local #:** **Parcel #:** 477706105016

Tax Year:	2018	**Levy:**	36.183000	**# of Imps:**	1	**Created On:**	
Tax Dist:	103	**Map #:**	4777	**LEA:**	820300	**Active On:**	01/01/2008
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

236 PANDORA LLC A CO LLC
534 HUDSON ST APT 6B
NEW YORK, NY 10014

Property Address

236 PANDORA LN, TELLURIDE

Business Name

LOT P19 IDARADO SUBDIVISION

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
05/21/2013	$4,175,000	Warranty Deed	428185			CONOVITZ FAMILY TRUST DATED JULY 15 1993
04/17/2009	$0	Quit Claim	406776			CONOVITZ FAMILY TRUST DATED 07 15 93
04/17/2009	$0	Quit Claim	409990			CONOVITZ ROY AND DIANA
12/06/2004	$1,050,000	Special Warranty Deed	370872			IDARADO LEGACY LLC A CO LLC

Legal

LOT P19 IDARADO SUBDIVISION EXEMPTION PLAT AND PLAN FOR CLUSTER DEVELOPMENT LOTS SUB EXEMPTION PLAT FOR EMPLOYEE HOUSING PARCEL AND SUB EXEMPTION PLAT FOR ASSOCIATION PARCEL LOCATED WITHIN SEC 5 AND

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
06	42	08				

Subdivision Information

Sub Name	Block	Lot	Tract
IDARADO SUBDIVISION		P19	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	114,127	Site	1.000000	$1,890,000.00	$1,890,000	7.20%	$136,080
Class				**Sub Class**					
Land Subtotal:					**2.62**		**$1,890,000**		**$136,080**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1030050036 **Local #:** **Parcel #:** 477706105015

Tax Year:	2018	**Levy:**	36.183000	**# of Imps:**		**Created On:**	
Tax Dist:	103	**Map #:**	4777	**LEA:**	820300	**Active On:**	12/31/2016
PUC:		**Initials:**		**Acct Type:**	Contiguous	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

236 PANDORA LLC A CO LLC
534 HUDSON ST APT 6B
NEW YORK, NY 10014

Property Address

Business Name

LOT P18 IDARADO SUBDIVISION

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
08/14/2013	$1,350,000	Warranty Deed	429368			LOT P18 LLC A CO LLC
07/01/2013	$0	Special Warranty Deed	429030			GAHAN THOMAS
01/20/2005	$1,200,000	Special Warranty Deed	372007			IDARADO LEGACY LLC A CO LLC

Legal

LOT P18 IDARADO SUBDIVISION EXEMPTION PLAT AND PLAN FOR CLUSTER DEVELOPMENT LOTS SUB EXEMPTION PLAT FOR EMPLOYEE HOUSING PARCEL AND SUB EXEMPTION PLAT FOR ASSOCIATION PARCEL LOCATED WITHIN SEC 5 AND

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
06	42	08				

Subdivision Information

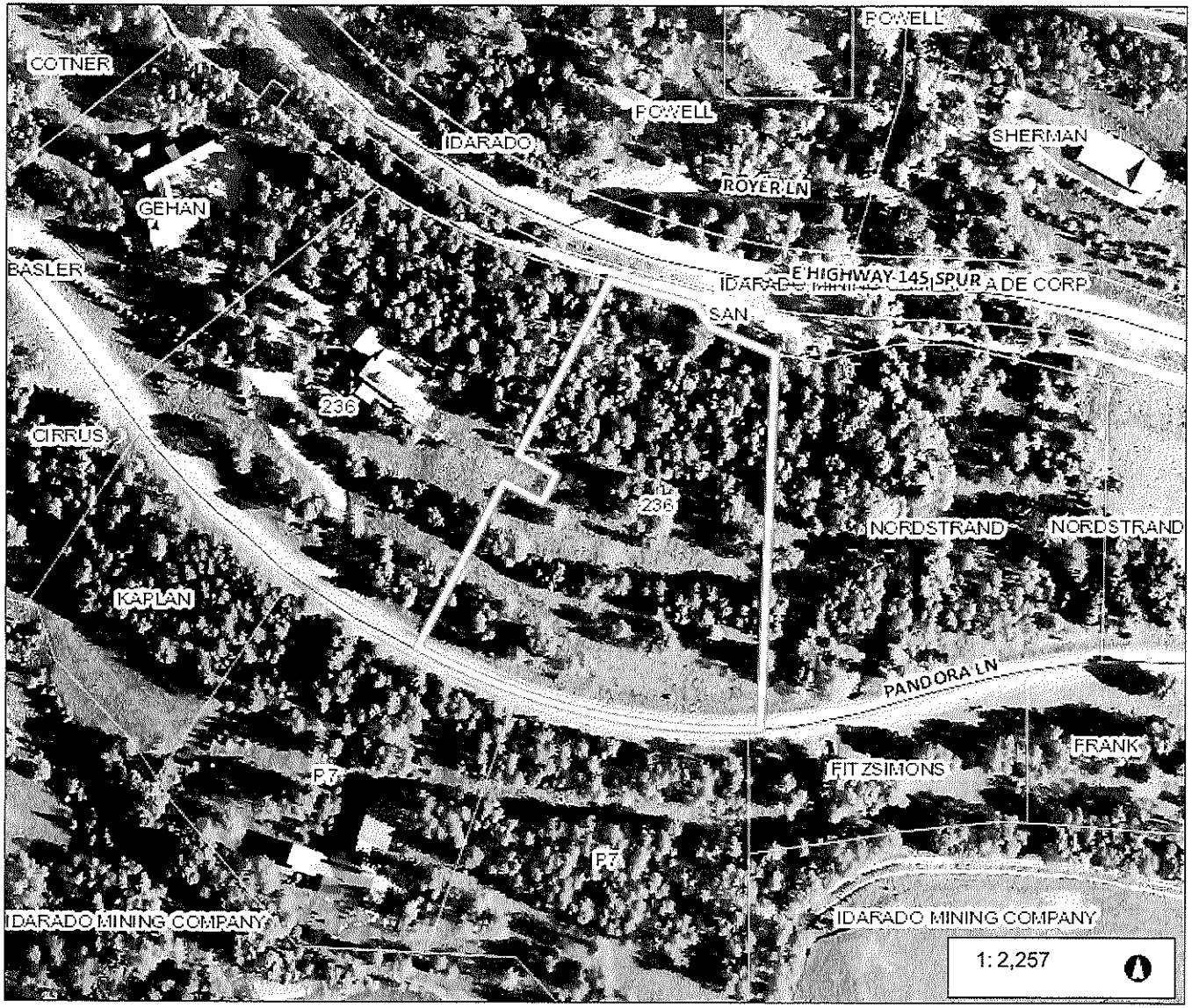
Sub Name	Block	Lot	Tract
IDARADO SUBDIVISION		P18	

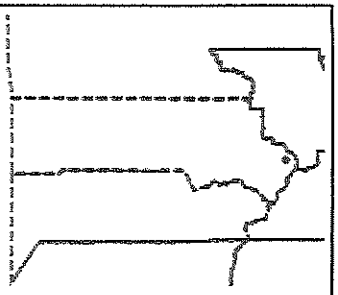
Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0100	Market	102,366	Site	1.000000	$1,890,000.00	$1,890,000	29.00%	$548,100
Class				**Sub Class**					
Land Subtotal:					**2.35**		**$1,890,000**		**$548,100**

San Miguel County, Colorado
Map Viewer

236 Pandora LLC





Legend

- Road
- County Boundary
- Town Boundary
- Tax Parcels cache

Map Generated
1/26/21 3:42 PM

Notes

0.1 0 0.04 0.1 Miles

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

www.sanmiguelcountyco.gov

AGENDA ITEM - 3.e.

TITLE:

Approval of a request by the Assessor to approve Petition #2020-8 for abatement or refund of taxes, TY 2017, Lot 416B Inc A CO CORP c/o Duff & Phelps, Lot 416A, Fil #6B, TMV, R1080087415. Over $10,000/MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Recommendation by the Assessor to approve the abatement.

INTRODUCTION/BACKGROUND:

Due to the value of the abatement it must be approved by the Board of County Commissioners.

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Attorney
Description:			

ATTACHMENTS:

Description	Upload Date
Assessor recommendation Lot 416B Ty2017	2/3/2021

Date: 1-27-21
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # 2020-8

Petitioner: Lot 416 Inc A Co Corp
Agent: Duft + Phelps
Account Number: 108008415
Petitioner: ☐ **Did Protest** ☒ **Did Not Protest**
Year(s): 2017
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $1,000,000.00

Assessor's Office:

☑ Reviewed documentation and assessors' records for errors
☑ Attached documentation for recommendation of value
☐ Illegal/erroneous/clerical errors
☐ Illegal application of Mill Levy
☐ Taxable to Exempt
☐ Double assessment
☐ Taxpayer made reporting error on Personal Property Declaration
☐ Overvaluation: No protest filed for that year
☐ BAA or Court order
☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
☐ Field inspection was requested and conducted
☑ Applied for and confirmed contiguous classification
☐ Applied for contiguous classification, but did not meet all of the following requirements to qualify:
  ☑ Parcels are touching, not separated by roads or common elements
  ☑ Parcels are under common ownership
  ☑ Unimproved parcel is used as a unit in conjunction with residential parcel
☐ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the June 30, 2020 market value
☑ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value: $1,000,000.00 **for the year(s)** 2017
classification to residential

2020-8

PETITION FOR ABATEMENT OR REFUND OF TAXES

RECEIVED
JAN 09 2020

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year)

Petitioner's Name: LOT 416B INC A COLO CORP c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver	CO	80202
City or Town	State	Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1080087415	Lot 416A, Filt 6B, TMV

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2017 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residential account number.

Petitioner's estimate of value: $ 1,000,000 (Value) (2017) (Year)

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

_____
Petitioner's Signature

Daytime Phone Number (_____) _____

Email: _____

By _____ Daytime Phone Number (303) 749 - 9007
Agent's Signature*

Printed Name: Brad Baugh Email: Brad.Baugh@duffandphelps.com

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

Tax Year 2017 46.926 mills

	Actual	Assessed	Tax
Original	1,000,000	290,000	$13,608.54
Corrected	1,000,000	72,000	$ 3,378.67
Abate/Refund		218,000	$ 10,229.87

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2017 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**
Does not meet the necessary and essential criteria to be classified as contiguous Prior to Court Cases

Peggy Kanta
Assessor's or Deputy Assessor's Signature

DPT-AR No. 920-66/17

1/21 Assessor recommends approval as outlined above

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ ***(being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

_____	_____	_____
Year	Assessed Value	Taxes Abate/Refund

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent **LOT 416B INC A COLO CORP** for the property known by account number **R1080087415** regarding the real property assessment matters in **San Miguel County, Colorado.** Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on our behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the above referenced parcel. This agent is delegated full authority to handle real property matters relative to assessments and to represent us, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the account number **R1080087415** and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2014** - **2016** or until revoked in writing by **LOT 416B INC A COLO CORP** or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC
ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

SIGNED NAME: Leonard T. Conway
PRINTED NAME: LEONARD T CONWAY
TITLE (in Relationship to Owner Entities) President
DATE EFFECTIVE: 2/26/16

SUSAN HEISKARI
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 19994017267
MY COMMISSION EXPIRES 08/08/2019

Susan Heiskari
Notarize

WITNESS MY HAND AND OFFICIAL SEAL THIS 26TH DAY OF FEBRUARY, 2016 BY LEONARD T. CONWAY.

PAID: $15.00

292964

292964 06/21/1994 11:44A B: 531 P: 226
Gay Cappis, County Clerk, San Miguel County, CO

WARRANTY DEED

THIS DEED, Made this 21ST day of JUNE, 1994, between SUZANNE HONIGMAN AND RONALD D. WHITE, AS JOINT TENANTS of the County of _____ and State of MICHIGAN, grantor, and LOT 416B, INC., A COLORADO CORPORATION whose legal address is P.O. BOX 744, WEST HAMPTON BEACH, NY 11978 of the County of _____ and State of NEW YORK, grantee:

WITNESSETH, That the grantor for and in consideration of the sum of FOUR HUNDRED FORTY THOUSAND AND 00/100 ***($440,000.00)*** DOLLARS, the receipt and sufficiency of which is hereby acknowledged, has granted, bargained, sold and conveyed, and by these presents does grant, bargain, sell, convey and confirm, unto the grantee, his heirs and assigns forever, all the real property together with improvements, if any, situate, lying and being in the County of SAN MIGUEL and State of Colorado described as follows:

Lot 416A, Telluride Mountain Village, Filing 6B, a subdivision located in a portion of the SE/4 of the NE/4 and a portion of the SW/4 of the NE/4 and a portion of the NE/4 of the SE/4 of Section 4, Township 42 North, Range 9 West, N.M.P.M., according to the plat recorded in the office of the Clerk and Recorder in Plat Book 1 at page 763, County of San Miguel, State of Colorado.

as known by street and number as: LOT 416A, TMV, F6B

TOGETHER with all and singular the hereditaments and appurtenances thereto belonging, or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof, and all the estate, right, title, interest, claim and demand whatsoever of the grantor, either in law or equity, of, in and to the above bargained premises, with the hereditaments and appurtenances.

TO HAVE AND TO HOLD the said premises above bargained and described, with the appurtenances, unto the grantee, his heirs and assigns forever. And the grantor, for himself, his heirs, and personal representatives, does covenant, grant bargain, and agree to and with the grantee, his heirs and assigns, that at the time of the ensealing and delivery of these presents, he is well seized of the premises above conveyed, has good, sure, perfect, absolute and indefeasible estate of inheritance, in law, in fee simple, and has good right, full power and lawful authority to grant, bargain, sell and convey the same in manner and form as aforesaid, and that the same are free and clear from all former and other grants, bargains, sales, liens, taxes, assessments, encumbrances and restrictions of whatever kind or nature soever, except

THOSE ATTACHED HERETO AS EXHIBIT WD-WHI-1, AND BY THIS REFERENCE INCORPORATED HEREIN

The grantor shall and will WARRANT AND FOREVER DEFEND the above-bargained premises in the quiet and peaceable possession of the grantee, his heirs and assigns, against all and every person or persons lawfully claiming the whole or any part thereof. The singular number shall include the plural, the plural the singular, and the use of any gender shall be applicable to all genders.

IN WITNESS WHEREOF, the grantor has executed this deed on the date set forth above.

SUZANNE HONIGMAN

RONALD D. WHITE

State Documentary Fee
Date JUNE 21, 1994
$44.00 RJG

STATE OF)
)s.s.
COUNTY OF)

The foregoing instrument was acknowledged before me this 16th day of JUNE, 1994 by SUZANNE HONIGMAN AND RONALD D. WHITE

Witness my hand and official seal.
My Commission expires: 5/6/97

Notary Public
THERESA M. ANGOTT
Notary Public, Oakland County, MI
My Commission Expires May 6, 1997

Telluride Mountain Title - 94040029
(For Photographic Record)

PAID:$25.00
289760

289760 01/10/1994 03:02P B: 523 P: 471
Gay Cappis, County Clerk, San Miguel County, CO

WARRANTY DEED

THIS DEED, Made this 10TH day of JANUARY, 1994, between DONALD KUSHNER AND REBECCA HIGHT, AS JOINT TENANTS of the County of _____ and State of CALIFORNIA, grantor, and LOT 416B, INC., A COLORADO CORPORATION whose legal address is 57 SEAFIELD LANE, WEST HAMPTON BEACH, NY 11978 of the County of _____ and State of NEW YORK, grantee:

WITNESSETH, That the grantor for and in consideration of the sum of TEN DOLLARS AND OTHER GOOD AND VALUABLE CONSIDERATIONS DOLLARS, the receipt and sufficiency of which is hereby acknowledged, has granted, bargained, sold and conveyed, and by these presents does grant, bargain, sell, convey and confirm, unto the grantee, his heirs and assigns forever, all the real property together with improvements, if any, situate, lying and being in the County of SAN MIGUEL and State of Colorado described as follows:

Lot 416-B, Telluride Mountain Village, Filing 6, Phase B, a subdivision located in the SE/4 NE/4 and a portion of the SW/4 NE/4 of Section 4, Township 42 North, Range 9 West, N.M.P.M., according to the plat recorded in the office of the Clerk and Recorder in Plat Book 1 at page 763, County of San Miguel, State of Colorado.

as known by street and number as: LOT 416B, TMV

TOGETHER with all and singular the hereditaments and appurtenances thereto belonging, or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof, and all the estate, right, title, interest, claim and demand whatsoever of the grantor, either in law or equity, of, in and to the above bargained premises, with the hereditaments and appurtenances.

TO HAVE AND TO HOLD the said premises above bargained and described, with the appurtenances, unto the grantee, his heirs and assigns forever. And the grantor, for himself, his heirs, and personal representatives, does covenant, grant bargain, and agree to and with the grantee, his heirs and assigns, that at the time of the ensealing and delivery of these presents, he is well seized of the premises above conveyed, has good, sure, perfect, absolute and indefeasible estate of inheritance, in law, in fee simple, and has good right, full power and lawful authority to grant, bargain, sell and convey the same in manner and form as aforesaid, and that the same are free and clear from all former and other grants, bargains, sales, liens, taxes, assessments, encumbrances and restrictions of whatever kind or nature soever, except

THOSE CONTAINED IN EXHIBIT WD-LOT-1, WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN BY THIS REFERENCE.

The grantor shall and will WARRANT AND FOREVER DEFEND the above-bargained premises in the quiet and peaceable possession of the grantee, his heirs and assigns, against all and every person or persons lawfully claiming the whole or any part thereof. The singular number shall include the plural, the plural the singular, and the use of any gender shall be applicable to all genders.

IN WITNESS WHEREOF, the grantor has executed this deed on the date set forth above.

Donald Kushner Rebecca Hight

DONALD KUSHNER REBECCA HIGHT

State Documentary Fee
Date JAN. 10, 1994
$ 126.50 RJG

STATE OF)
)s.s.
COUNTY OF)

The foregoing instrument was acknowledged before me this 7th day of JANUARY, 1994 by DONALD KUSHNER

Witness my hand and official seal.
My Commission expires:

See attached
Notary Public

Telluride Mountain Title - 93120035
(For Photographic Record)

448858
Page 1 of 2
SAN MIGUEL COUNTY, CO
M. KATHLEEN ERIE, CLERK-RECORDER
06-06-2017 02:18 PM Recording Fee $18.00
Documentary Fee: $257.00

State Documentary Fee
Date: ~~May 23, 2017~~ June 2, 2017
$ 257.00 Doc Fee

Warranty Deed

(Pursuant to 38-30-113 C.R.S.)

June 2,

THIS DEED, made on ~~May 23~~, 2017 by **LOT 416B, INC., A COLORADO CORPORATION** Grantor(s), of the County of **SAN MIGUEL** and State of **COLORADO** for the consideration of **($2,570,000.00) *** Two Million Five Hundred Seventy Thousand and 00/100 ***** dollars in hand paid, hereby sells and conveys to **LROC PROPERTIES SOUTHWEST, L.P.** Grantee(s), whose street address is **204 WILSON PEAK DRIVE MOUNTAIN VILLAGE, CO 81435**, County of **SAN MIGUEL**, and State of **COLORADO**, the following real property in the County of **San Miguel**, and State of Colorado, to wit:

LOT 416-B, TELLURIDE MOUNTAIN VILLAGE, FILING 6-B, ACCORDING TO THE PLAT RECORDED OCTOBER 30, 1987 IN PLAT BOOK 1 AT PAGE 763, COUNTY OF SAN MIGUEL, STATE OF COLORADO.

also known by street and number as: **204 WILSON PEAK DRIVE MOUNTAIN VILLAGE CO 81435**

with all its appurtenances and warrants the title to the same, subject to *general taxes for the year 2017 and those specific Exceptions described by reference to recorded documents as reflected in the Title Documents accepted by Grantee(s) in accordance with Record Title Matters (Section 8.2) of the Contract to Buy and Sell Real Estate relating to the above described real property; distribution utility easements, (including cable TV); those specifically described rights of third parties not shown by the public records of which Grantee(s) has actual knowledge and which were accepted by Grantee(s) in accordance with Off-Record Title Matters (Section 8.3) and Current Survey Review (Section 9) of the Contract to Buy and Sell Real Estate relating to the above described real property; inclusions of the Property within any special tax district; Any special assessment if the improvements were not installed as of the date of Buyer's signature on the Contract to Buy and Sell Real Estate, whether assessed prior to or after Closing; and other* **NONE**

LOT 416B, INC., A COLORADO CORPORATION

Leonard T. Conway

LEONARD T. CONWAY, PRESIDENT

State of Hawaii)
) ss.
County of Kauai)

The foregoing instrument was acknowledged before me on this day of May 4, 2017
by **LEONARD T. CONWAY AS PRESIDENT OF LOT 416B, INC., A COLORADO CORPORATION**

SALLY J. PSAILA NOTARY 96-697 PUBLIC STATE OF HAWAII

Sally J. Psaila

Notary Public
My commission expires 12/30/2020

When Recorded Return to: **LROC PROPERTIES SOUTHWEST, L.P.**
204 WILSON PEAK DRIVE MOUNTAIN VILLAGE, CO 81435

Land Title Guarantee Company

448243
Page 1 of 1
SAN MIGUEL COUNTY, CO
M. KATHLEEN ERIE, CLERK-RECORDER
04-27-2017 08:15 AM Recording Fee $13.00
Documentary Fee: $130.00

State Documentary Fee
Date: April 25, 2017
$ 130.00

Warranty Deed
(Pursuant to 38-30-113 C.R.S.)

THIS DEED, made on April 25, 2017 by **LOT 416B, INC., A COLORADO CORPORATION** Grantor(s), of the County of **SAN MIGUEL** and State of **COLORADO** for the consideration of **($1,300,000.00) *** One Million Three Hundred Thousand and 00/100 ***** dollars in hand paid, hereby sells and conveys to **TERESA CARR** Grantee(s), whose street address is **8 BAMBOO LANE JUPITER, FL 33458**, County of **PALM BEACH**, and State of **FLORIDA**, the following real property in the County of **San Miguel**, and State of Colorado, to wit:

LOT 416-A, TELLURIDE MOUNTAIN VILLAGE, FILING 6-B, ACCORDING TO THE PLAT RECORDED OCTOBER 30, 1987 IN PLAT BOOK 1 AT PAGE 763, COUNTY OF SAN MIGUEL, STATE OF COLORADO.

also known by street and number as: **(VACANT) WILSON PEAK DRIVE MOUNTAIN VILLAGE CO 81435**

with all its appurtenances and warrants the title to the same, subject to *general taxes for the year 2017 and those specific Exceptions described by reference to recorded documents as reflected in the Title Documents accepted by Grantee(s) in accordance with Record Title Matters (Section 8.2) of the Contract to Buy and Sell Real Estate relating to the above described real property; distribution utility easements, (including cable TV); those specifically described rights of third parties not shown by the public records of which Grantee(s) has actual knowledge and which were accepted by Grantee(s) in accordance with Off-Record Title Matters (Section 8.3) and Current Survey Review (Section 9) of the Contract to Buy and Sell Real Estate relating to the above described real property; inclusions of the Property within any special tax district; Any special assessment if the improvements were not installed as of the date of Buyer's signature on the Contract to Buy and Sell Real Estate, whether assessed prior to or after Closing; and other* **NONE**

LOT 416B, INC., A COLORADO CORPORATION

X _____
LEONARD T. CONWAY, PRESIDENT

State of CALIFORNIA)
) ss.
County of SAN FRANCISCO)

The foregoing instrument was acknowledged before me on this day of **April 20 2017**
by **LEONARD T. CONWAY AS PRESIDENT OF LOT 416B, INC., A COLORADO CORPORATION.**

_____
Notary Public
My commission expires NOV 25, 2020

REBECCA SARINELLI
COMM. # 2170695
NOTARY PUBLIC - CALIFORNIA
SAN FRANCISCO COUNTY
COMM. EXPIRES NOV. 25, 2020

When Recorded Return to: **TERESA CARR**
8 BAMBOO LANE JUPITER, FL 33458

Land Title

AGENDA ITEM - 3.f.

TITLE:

Approval of a request by the Assessor to approve Petition 2020-26 for Abatement or Refund of Taxes for tax year 2017-2018, P7 Holdings LLC A CO LLC, c/o Duff &Phelps, Lot P8 Idarado Sub, Schedule #R1030050026, over $10,000/MOTION

Presented by: Peggy Kanter, County Assessor
Time needed:

PREPARED BY:

Peggy Kanter, County Assessor

RECOMMENDED ACTION/MOTION:

Recommendation by the Assessor is to approve the abatement.

INTRODUCTION/BACKGROUND:

Due to the value of the abatement it must be approved by the Board of County Commissioners.

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
Signed Abatement P7 LLC TY2017-2018	1/8/2021
Assessor backup P7 Holding LLC	2/2/2021

RECEIVED
2020-26
JAN 09 2020

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year).

Petitioner's Name P7 HOLDINGS LLC A CO LLC c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code)

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1030050026	Lot P8 Idarado Sub

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2017 and 2018 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Petitioner's estimate of value: $ 1,890,000 (Value) (2017) (Year) and $ 1,890,000 (Value) (2018) (Year)

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____
Petitioner's Signature

Daytime Phone Number ( )

Email: _____

By _____ (Agent's Signature*)

Daytime Phone Number (303) 749-9007

Printed Name: **Brad Baugh**

Email: **brad.baugh@duffandphelps.com**

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114. 5(1), C.R. S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

	Tax Year 2017			Tax Year 2018		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	1,890,000	548,100	$ 17,263.51	1,890,000	548,100	$ 19,831.90
Corrected		136,080	$ 4,286.11		136,080	$ 4923.78
Abate/Refund		412,020	$ 12,977.40		412,020	$ 14,908.12

☒ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2017 **Protest?** ☒ **No** ☐ **Yes (If a protest was filed, please attach a copy of the NOD.)**

Tax year: 2018 **Protest?** ☒ **No** ☐ **Yes (If a protest was filed, please attach a copy of the NOD.)**

☐ **Assessor recommends denial for the following reason(s):**

Peggy Kanta
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/16

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: **Written Mutual Agreement of Assessor and Petitioner**
(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: **Decision of the County Commissioners**
(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ (***being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: **Action of the Property Tax Administrator**
(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent petitioner owned vacant property contiguous to petitioner's residential dwelling. Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on petitioner's behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the below referenced parcel. Duff & Phelps is delegated full authority to handle real property matters relative to assessments and to represent petitioner, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the parcel number(s) listed below and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2016** - **2020** or until revoked in writing by petitioner or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC

ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

COUNTY: SAN MIGUEL

VACANT LAND PARCEL # R1030050026

PETITIONER'S SIGNED NAME: T Thurston

PETITIONER'S PRINTED NAME: THRUSTON MORTON

TITLE (in Relationship to Owner Entities) MANAGER

DATE EFFECTIVE: Oct 25, 2019

Notarize

Date: 1-6-21
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # 2020-26

Petitioner: PT Holdings LLC
Agent: Duft + Phelps
Account Number: 103005026
Petitioner: ☐ **Did Protest** ☒ **Did Not Protest**
Year(s): 2017 + 2018
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $ 1,890,000.00 2017 + 2018

Assessor's Office:

- ☑ Reviewed documentation and assessors' records for errors
- ☐ Attached documentation for recommendation of value
- ☐ Illegal/erroneous/clerical errors
- ☐ Illegal application of Mill Levy
- ☐ Taxable to Exempt
- ☐ Double assessment
- ☐ Taxpayer made reporting error on Personal Property Declaration
- ☐ Overvaluation: No protest filed for that year
- ☐ BAA or Court order
- ☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
- ☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
- ☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
- ☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
- ☐ Field inspection was requested and conducted
- ☑ Applied for and confirmed contiguous classification
- ☐ Applied for contiguous classification, but did not meet all of the following requirements to qualify:
  - ☑ Parcels are touching, not separated by roads or common elements
  - ☑ Parcels are under common ownership
  - ☐ Unimproved parcel is used as a unit in conjunction with residential parcel
- ☐ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the June 30, 2020 market value
- ☑ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value: $ 1,890,000.00 **for the year(s)** 2017 + 2018

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1030050025 **Local #:** **Parcel #:** 477706105004

Tax Year:	2018	**Levy:**	36.183000	**# of Imps:**	1	**Created On:**	
Tax Dist:	103	**Map #:**	4777	**LEA:**	820300	**Active On:**	01/01/2009
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

P7 HOLDINGS LLC A CO LLC
700 HEMPSTEAD PL
CHARLOTTE, NC 28207

Property Address

225 PANDORA LN, TELLURIDE

Business Name

LOT P7 IDARADO SUBDIVISION

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
10/05/2005	$1,700,000	Special Warranty Deed	378559			IDARADO LEGACY LLC A CO LLC

Legal

LOT P7 IDARADO SUBDIVISION EXEMPTION PLAT AND PLAN FOR CLUSTER DEVELOPMENT LOTS SUB EXEMPTION PLAT FOR EMPLOYEE HOUSING PARCEL AND SUB EXEMPTION PLAT FOR ASSOCIATION PARCEL LOCATED WITHIN SEC 5 AND 6

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
06	42	08				

Subdivision Information

Sub Name	Block	Lot	Tract
IDARADO SUBDIVISION		P7	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	79,715	Site	1.000000	$1,890,000.00	$1,890,000	7.20%	$136,080
Class				**Sub Class**					
Land Subtotal:					**1.83**		**$1,890,000**		**$136,080**

Land Attributes

Attribute	Description	Adjustment
Size	General	0.400000

Improvement Valuation Summary

Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
1.00	Residential	1212	Single Family Residential		$1,843,628	7.20%	$132,741
Improvement Subtotal:					**$1,843,628**		**$132,741**

Total Property Value

Total Value:	**$3,733,628**	**$268,820**

*Approximate Assessed Value

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1030050026 **Local #:** **Parcel #:** 477706105005

Tax Year:	2018	**Levy:**	36.183000	**# of Imps:**		**Created On:**	
Tax Dist:	103	**Map #:**	4777	**LEA:**	820300	**Active On:**	12/31/2016
PUC:		**Initials:**		**Acct Type:**	Contiguous	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

P7 HOLDINGS LLC A CO LLC
700 HEMPSTEAD PL
CHARLOTTE, NC 28207

Property Address

Business Name

LOT P8 IDARADO SUBDIVISION

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
02/29/2012	$0	Quit Claim	421931			DUROVSIK THOMAS E AND JILL HOLLER
02/29/2012	$1,415,000	Warranty Deed	421930			DUROVSIK THOMAS E AND JILL HOLLER
10/29/2004	$1,300,000	Special Warranty Deed	370184			IDARADO LEGACY LLC A CO LLC

Legal

LOT P8 IDARADO SUBDIVISION EXEMPTION PLAT AND PLAN FOR CLUSTER DEVELOPMENT LOTS SUB EXEMPTION PLAT FOR EMPLOYEE HOUSING PARCEL AND SUB EXEMPTION PLAT FOR ASSOCIATION PARCEL LOCATED WITHIN SEC 5 AND 6

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
06	42	08				

Subdivision Information

Sub Name	Block	Lot	Tract
IDARADO SUBDIVISION		P8	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0100	Market	80,150	Site	1.000000	$1,890,000.00	$1,890,000	29.00%	$548,100
Class				**Sub Class**					
Land Subtotal:					**1.84**		**$1,890,000**		**$548,100**

AGENDA ITEM - 3.g.

TITLE:

Approval of a request by the Assessor to approve Petition #2020-20 for abatement or refund of taxes, TY2017 Strome, Mark E TTE, Lot 98, Fil #1, TMV R1080000098, Over $10,0000/MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Assessor recommends to approve the abatement

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
Assessor Recommendation Strome TY2017 2020-20	2/5/2021

2020 -20

Date: 2-3-21
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # 2020-20

Petitioner: Strome Mark E TTE Mark E Strome etc
Agent: Duff + Phelps
Account Number: 1080000098
Petitioner: ☐ **Did Protest** ☒ **Did Not Protest**
Year(s): 2017
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $ 1,000,000.00

Assessor's Office:

☑ Reviewed documentation and assessors' records for errors
☑ Attached documentation for recommendation of value
☐ Illegal/erroneous/clerical errors
☐ Illegal application of Mill Levy
☐ Taxable to Exempt
☐ Double assessment
☐ Taxpayer made reporting error on Personal Property Declaration
☐ Overvaluation: No protest filed for that year
☐ BAA or Court order
☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
☐ Field inspection was requested and conducted
☑ Applied for and confirmed contiguous classification
☐ Applied for contiguous classification, but did not meet all of the following requirements to qualify:
  ☑ Parcels are touching, not separated by roads or common elements
  ☑ Parcels are under common ownership
  ☐ Unimproved parcel is used as a unit in conjunction with residential parcel
☐ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the June 30, 2020 market value
☑ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value: $ 1,000,000.00 **for the year(s)** 2017

RECEIVED
2020 - 20
JAN 03 2020

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year)

Petitioner's Name: STROME MARK E TTE MARK E STROME & LIV TR c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code)

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1080000098	Lot 98, Fil #1, TMV

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2017 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residential account number.

Petitioner's estimate of value: $ 1,000,000 (Value) (2017) (Year)

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

_____
Petitioner's Signature

Daytime Phone Number (_____)_____.

Email: _____.

By Brad Baugh
Agent's Signature

Daytime Phone Number (303) 749 - 9007.

Printed Name: Brad Baugh Email: Brad.Baugh@duffandphelps.com.

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

Tax Year 2017

	Actual	Assessed	Tax
Original	1,000,000	290,000	$ 13,608.54
Corrected	1,000,000	72,000	$ 3,378.67
Abate/Refund		218,000	$ 10,229.87

☒ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2017 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☐ **Assessor recommends denial for the following reason(s):**

Meets the requirements to be classified as Contiguous

Peggy Kanten
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/17

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ ***(being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent **Mark Strome** for the property known as **R1080000098** regarding the real property assessment matters in **San Miguel County, Colorado.** Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on our behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the above referenced parcel. This agent is delegated full authority to handle real property matters relative to assessments and to represent us, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to **R1080000098** and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2014 - 2016** or until revoked in writing by **Mark Strome** or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC

ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

SIGNED NAME: _____

PRINTED NAME: Mark S Strome

TITLE (in Relationship to Owner Entities) _____

DATE EFFECTIVE: 11/20/16

Notarize

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080000098 **Local #:** **Parcel #:** 477903101039

Tax Year:	2017	**Levy:**	46.926000	**# of Imps:**		**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	845000	**Active On:**	12/31/2016
PUC:		**Initials:**		**Acct Type:**	Contiguous	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

STROME MARK E TTE MARK E STROME
LIV TRT DTD JAN 15 97
100 WILSHIRE BLVD STE 1750
SANTA MONICA, CA 90401

Property Address

MOUNTAIN VILLAGE

Business Name

LOT 98 TELLURIDE MOUNTAIN VILLAGE FILING 1

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
12/01/2007	$0	Quit Claim	400144			STROME MARK E
08/01/2007	$0	Quit Claim	396808			STROME MARK E TTE MARK E STROME LIVING TRUST DTD JAN 15 97
10/31/2000	$0	Quit Claim	339778			STROME MARK E AND CHERYL WRIGHTSTROME TTES STROME FAM TR
06/21/1994	$655,000	Warranty Deed	B531301	531	301	SEIGER, ERIC S. AND GOLDMAN, SANDY
03/06/1992	$280,000	Warranty Deed	B4885846	488	584-6	SUITT, CASSIE RENEE
07/23/1986	$0	Warranty Deed	B428713	428	713	RACE, GERALD

Legal

LOT 98 TELLURIDE MOUNTAIN VILLAGE FILING 1 TOWN OF MOUNTAIN VILLAGE ACC TO PLAT REC OCT 6 1995 AT BK 1 PG 1918 CONT .89 AC

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		98	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0400	Market	38,768	Site	1.000000	$1,000,000.00	$1,000,000	29.00%	$290,000
Class				**Sub Class**					
Land Subtotal:					**0.89**		**$1,000,000**		**$290,000**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080000097 **Local #:** **Parcel #:** 477903101040

Tax Year:	2017	**Levy:**	46.926000	**# of Imps:**	1	**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	845000	**Active On:**	01/01/2005
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

STROME MARK E LIVING TRUST
DTD 1 15 97 MARK E STROME TRUSTEE
100 WILSHIRE BLVD STE 1750
SANTA MONICA, CA 90401

Property Address

730 MOUNTAIN VILLAGE BLVD, MOUNTAIN VILLAGE

Business Name

LOT 97 TELLURIDE MOUNTAIN VILLAGE FILING 1

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
08/18/1997	$0	Quit Claim	B586709	586	709	STROME, MARK E & CHERYL WRIGHT-STOME, TR
01/12/1994	$2,750,000	Warranty Deed	B523693	523	693	KINGSFORD SMITH DEVELOPMENT COMPANY
01/15/1993	$0	Quit Claim	B504649	504	649	KINGSFORD, WILLIAM & SMITH, CASEY
12/01/1992	$410,000	Warranty Deed	B502227	502	227	TAUBMAN, RICHARD J.
05/01/1990	$310,000	Warranty Deed	B465529	465	529	POTTER S & D
08/01/1989	$192,100	Public Trustee's Deed	B455938	455	938	SHERRY ROSE/POTTER*
06/25/1984	$140,000	Warranty Deed	B41215	412	15	

Legal

LOT 97 TELLURIDE MOUNTAIN VILLAGE FILING 1 CONT .62 AC

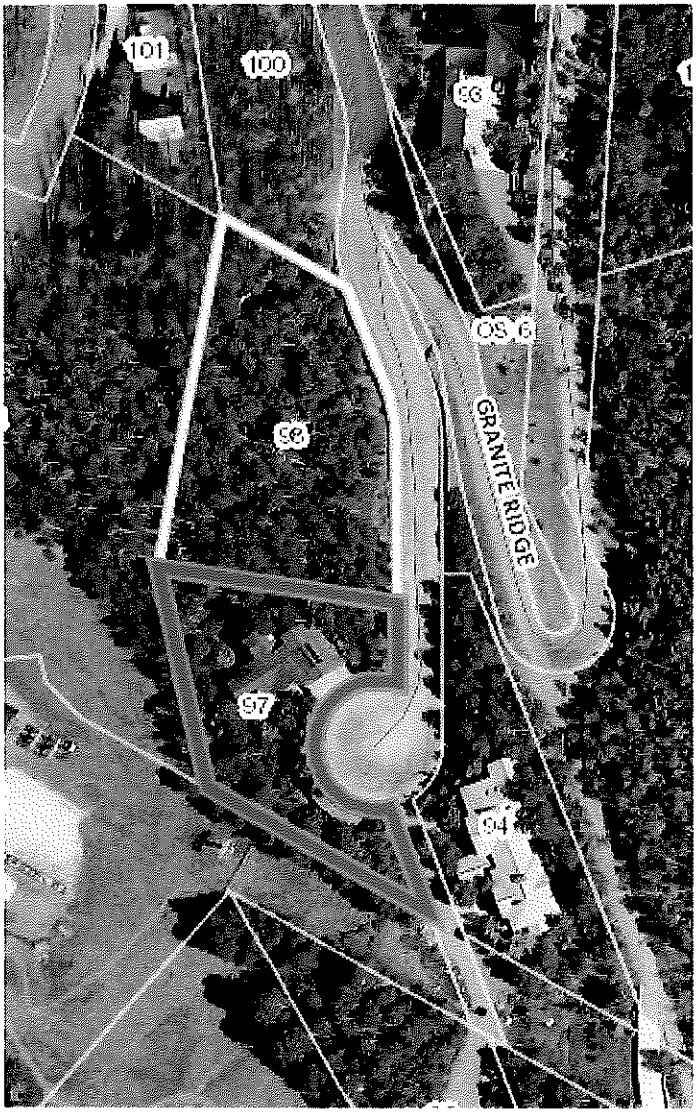
Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		97	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	27,007	Site	1.000000	$1,000,000.00	$1,000,000	7.20%	$72,000
Class				**Sub Class**					
Land Subtotal:					**0.62**		**$1,000,000**		**$72,000**



2016-47

ASIGS LLC/STROME

3/4/20 CN

AGENDA ITEM - 3.h.

TITLE:

Approval of a request by the Assessor to approve Petition #2020-10 for Abatement or refund of taxes, TY2017-18, Tice/Gulick Trust, c/o Duff & Phelps, Lot 5A, Blk 13, East Telluride, R1010100046, TY2018 over $10,000/MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Assessor recommends to approve the abatement

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Attorney
Description:			

ATTACHMENTS:

Description	Upload Date
Assessor recommendation Tice/Gulick Trust TY 2017-18	2/2/2021

Date: 1-27-21
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # 2020-10

Petitioner: Tice/Gulick Trust DTD 4-11-2017
Agent: Duff + Phelps
Account Number: 101010004L
Petitioner: ☐ **Did Protest** ☒ **Did Not Protest**
Year(s): 2017, 2018
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $1,237,500.00

Assessor's Office:

☑ Reviewed documentation and assessors' records for errors
☑ Attached documentation for recommendation of value
☐ Illegal/erroneous/clerical errors
☐ Illegal application of Mill Levy
☐ Taxable to Exempt
☐ Double assessment
☐ Taxpayer made reporting error on Personal Property Declaration
☐ Overvaluation: No protest filed for that year
☐ BAA or Court order
☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
☐ Field inspection was requested and conducted
☑ Applied for and confirmed contiguous classification
☐ Applied for contiguous classification, but did not meet all of the following requirements to qualify:
  ☑ Parcels are touching, not separated by roads or common elements
  ☑ Parcels are under common ownership
  ☐ Unimproved parcel is used as a unit in conjunction with residential parcel
☐ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the June 30, 2020 market value
☑ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value: $1,237,500.00 **for the year(s)** 2017 & 2018
classification of residential

2020 - 10

PETITION FOR ABATEMENT OR REFUND OF TAXES

RECEIVED
JAN 03 2020

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year).

Petitioner's Name TICE/GULICK TRUST DTD APRIL 11 2017 c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code).

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1010100046	Lot 5A, BLK 13, East Telluride

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2017 and 2018 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Petitioner's estimate of value: $ 1,237,500 (Value) (2017 (Year)) and $ 1,237,500 (Value) (2018 (Year))

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____
Petitioner's Signature

Daytime Phone Number (_____)_____

Email: _____.

By _____ (Agent's Signature*) Daytime Phone Number (303) 749-9007

Printed Name: **Brad Baugh** Email: **brad.baugh@duffandphelps.com**

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114. 5(1), C.R. S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

	Tax Year 2017 35.956 mills			Tax Year 2018 42.940 mills		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	1,237,500	358,880	$12,903.89	1,237,500	358,880	$15,410.31
Corrected	1,237,500	89,100	$3,203.68	1,237,500	89,100	3,825.95
Abate/Refund		269,780	$9,700.21		269,780	$11,584.36

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2017 **Protest?** ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: 2018 **Protest?** ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**
Does not meet the necessary and essential criteria to be classified as contiguous property prior to Court Decision

Peggy Kanter
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/16

1/21: Assessor recommends approval

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ ***(being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent **Tice/Gulick Trust Dtd April 11 2017** for the property known by parcel number(s) **R1010100046** regarding the real property assessment matters in **San Miguel County, Colorado.** Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on our behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the above referenced parcel. This agent is delegated full authority to handle real property matters relative to assessments and to represent us, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the parcel number(s) **R1010100046** and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2017** - **2020** or until revoked in writing by **Tice/Gulick Trust Dtd April 11 2017** or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC

ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

SIGNED NAME: Terry E. Tice

PRINTED NAME: TERRY E. TICE

TITLE (in Relationship to Owner Entities) TRUSTEE

DATE EFFECTIVE: 4/10/17

Notarize

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1010099005 **Local #:** **Parcel #:** 477901102012

Tax Year:	2017	**Levy:**	35.956000	**# of Imps:**	1	**Created On:**	
Tax Dist:	101	**Map #:**	4779	**LEA:**	410100	**Active On:**	01/01/2011
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

TICE/GULICK TRUST DTD 4/11/17
PO BOX 123
TELLURIDE, CO 81435-0123

Property Address

601 E PANDORA AVE, TELLURIDE

Business Name

LOT 1 2 3 4 BLK 13 EAST TELLUIRDE

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
04/11/2017	$0	Quit Claim	448067			TICE TERRY E AND, GULICK TICE SUSAN C AS TC
09/23/2010	$0	Quit Claim	424444			TICE TERRY E AND GULICK SUSAN C
07/02/2010	$0	Quit Claim	413664			TICE TERRY E AND GULICK SUSAN C
06/22/2000	$0	Special Warranty Deed	335235			TICE & TICE AS JT
12/09/1998	$0	Quit Claim	322940			TICE TERRY E., GULICK SUSAN C. JT.
06/09/1998	$0	Quit Claim	319615			TICE TERRY E., GULICK SUSAN C. JT.

Legal

LOT 1 2 3 4 BLK 13 EAST TELLURIDE ADDITION TOWN OF TELLURIDE SAN MIGUEL COUNTY CO

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
01	42	09	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
EAST TELLURIDE ADDITION	13	01-04	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	10,000	Square Feet	10,000.000000	$270.00	$2,700,000	7.20%	$194,400
Class				**Sub Class**					
Land Subtotal:					**0.23**		**$2,700,000**		**$194,400**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1010100046 **Local #:** **Parcel #:** 477901102011

Tax Year:	2017	**Levy:**	35.956000	**# of Imps:**		**Created On:**	06/29/2010
Tax Dist:	101	**Map #:**	4779	**LEA:**	410100	**Active On:**	01/01/2011
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

TICE/GULICK TRUST DTD APRIL 11 2017
PO BOX 123
TELLURIDE, CO 81435-0123

Property Address

TELLURIDE

Business Name

LOT 5A BLOCK 13 EAST TELLURIDE ADDITION

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
04/11/2017	$0	Quit Claim	448068			TICE TERRY E AND, GULICK SUSAN C AS TC

Legal

LOT 5A BLK 13 EAST TELLURIDE ADD ACC TO REPLAT OF LOTS 5 6 7 AND 8 REC 12 31 1998 IN PLAT BK 1 PG 2487

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract

Subdivision Information

Sub Name	Block	Lot	Tract
EAST TELLURIDE ADDITION	13	5A	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0100	Market	3,750	Square Feet	3,750.000000	$330.00	$1,237,500	29.00%	$358,875
Class				**Sub Class**					
Land Subtotal:					**0.09**		**$1,237,500**		**$358,875**

Land Attributes

Attribute	Description	Adjustment
2011	View	0.100000

Improvement Valuation Summary

Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
Improvement Subtotal:					**$0**		**$0**

Total Property Value

Total Value:		**$1,237,500**	**$358,880**

*Approximate Assessed Value

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1010100046 **Local #:** **Parcel #:** 477901102011

Tax Year:	2018	**Levy:**	42.940000	**# of Imps:**		**Created On:**	06/29/2010
Tax Dist:	101	**Map #:**	4779	**LEA:**	410100	**Active On:**	01/01/2011
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

TICE/GULICK TRUST DTD APRIL 11 2017
PO BOX 123
TELLURIDE, CO 81435-0123

Property Address

TELLURIDE

Business Name

LOT 5A BLOCK 13 EAST TELLURIDE ADDITION

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
04/11/2017	$0	Quit Claim	448068			TICE TERRY E AND, GULICK SUSAN C AS TC

Legal

LOT 5A BLK 13 EAST TELLURIDE ADD ACC TO REPLAT OF LOTS 5 6 7 AND 8 REC 12 31 1998 IN PLAT BK 1 PG 2487

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract

Subdivision Information

Sub Name	Block	Lot	Tract
EAST TELLURIDE ADDITION	13	5A	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0100	Market	3,750	Square Feet	3,750.000000	$330.00	$1,237,500	29.00%	$358,875
Class				**Sub Class**					
Land Subtotal:					**0.09**		**$1,237,500**		**$358,875**

Land Attributes

Attribute	Description	Adjustment
2011	View	0.100000

Improvement Valuation Summary

Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
Improvement Subtotal:					**$0**		**$0**

Total Property Value

Total Value:		**$1,237,500**	**$358,880**

*Approximate Assessed Value

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1010099005 **Local #:** **Parcel #:** 477901102012

Tax Year:	2018	**Levy:**	42.940000	**# of Imps:**	1	**Created On:**	
Tax Dist:	101	**Map #:**	4779	**LEA:**	410100	**Active On:**	01/01/2011
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

TICE/GULICK TRUST DTD 4/11/17
PO BOX 123
TELLURIDE, CO 81435-0123

Property Address

601 E PANDORA AVE, TELLURIDE

Business Name

LOT 1 2 3 4 BLK 13 EAST TELLUIRDE

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
04/11/2017	$0	Quit Claim	448067			TICE TERRY E AND, GULICK TICE SUSAN C AS TC
09/23/2010	$0	Quit Claim	424444			TICE TERRY E AND GULICK SUSAN C
07/02/2010	$0	Quit Claim	413664			TICE TERRY E AND GULICK SUSAN C
06/22/2000	$0	Special Warranty Deed	335235			TICE & TICE AS JT
12/09/1998	$0	Quit Claim	322940			TICE TERRY E., GULICK SUSAN C. JT.
06/09/1998	$0	Quit Claim	319615			TICE TERRY E., GULICK SUSAN C. JT.

Legal

LOT 1 2 3 4 BLK 13 EAST TELLURIDE ADDITION TOWN OF TELLURIDE SAN MIGUEL COUNTY CO

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
01	42	09	NE			

Subdivision Information

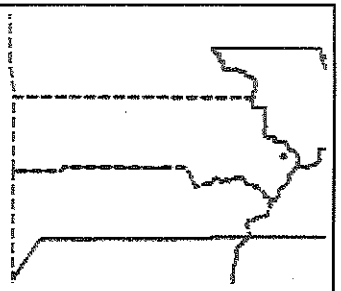
Sub Name	Block	Lot	Tract
EAST TELLURIDE ADDITION	13	01-04	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	10,000	Square Feet	10,000.000000	$270.00	$2,700,000	7.20%	$194,400
Class				**Sub Class**					
Land Subtotal:					**0.23**		**$2,700,000**		**$194,400**

San Miguel County, Colorado
Map Viewer

Tice/Gulick



Legend

- Road
- County Boundary
- Town Boundary
- Tax Parcels cache

Map Generated
1/27/21 3:34 PM

Notes

0.0 0 0.01 0.0 Miles

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.
THIS MAP IS NOT TO BE USED FOR NAVIGATION
www.sanmiguelcountyco.gov

AGENDA ITEM - 3.i.

TITLE:

WITHDRAWN (Late Addition) Consideration of a request by the Assessor to Deny Petition 2020-17 for abatement or refund of taxes for TY2017-18, AARIS, INC. A CO LLC, Lot 23D F1 + Open Space, TMV, R1080030050./MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Assessor recommends denial.
Does not qualify for contiguous, lot lines do not touch.

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Attorney
Description:			

ATTACHMENTS:

Description	Upload Date
Assessor Recommendation TY 2017-18 #2020-17	2/4/2021

Date: 2/2/21
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # 2020-17

Petitioner: AARIS LLC A Co LLC
Agent: Duff & Phelps
Account Number: 108003004 8
Petitioner: ☐ **Did Protest** ☒ **Did Not Protest**
Year(s): 2017 & 2018
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $ 16,891.00

Assessor's Office:

☑ Reviewed documentation and assessors' records for errors
☑ Attached documentation for recommendation of value
☐ Illegal/erroneous/clerical errors
☐ Illegal application of Mill Levy
☐ Taxable to Exempt
☐ Double assessment
☐ Taxpayer made reporting error on Personal Property Declaration
☐ Overvaluation: No protest filed for that year
☐ BAA or Court order
☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
☐ Field inspection was requested and conducted
☐ Applied for and confirmed contiguous classification
☑ Applied for contiguous classification, but (did not) meet all of the following requirements to qualify:
  ☑ Parcels are touching, not separated by roads or common elements lot lines do not touch
  ☐ Parcels are under common ownership
  ☐ Unimproved parcel is used as a unit in conjunction with residential parcel
☑ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the June 30, 2020 market value
☐ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value: $ 16,891.00 **for the year(s)** 2017 & 2018

RECEIVED
2020-17
JAN 03 2020

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year).

Petitioner's Name AARIS LLC A CO LLC c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code).

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1080030050	Lot 23D FI 23A + Open Space, TMV
R1080030048 Deleted 2016	Lot 23ARA, TMV now 108001610 residential in 2016

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) **2017** and **2018** are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Petitioner's estimate of value: $ 16,981 (Value) (2017 (Year)) and $ 16,981 (Value) (2018 (Year))

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____
Petitioner's Signature

Daytime Phone Number (_____)_____

Email: _____.

By Brad Baugh
Agent's Signature*

Daytime Phone Number (303) 749-9007

Printed Name: **Brad Baugh**

Email: **brad.baugh@duffandphelps.com**

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114. 5(1), C.R. S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

	Tax Year 2017			Tax Year 2018		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	16,891	4900	$229.94	16 891	4900	$251.63
Corrected	16891	1220	57.25		1220	62.65
Abate/Refund		3680	172.69		3680	188.98

☒ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2017 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: 2018 Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**
Lot lines do not touch
Does not meet contigious criteria

Peggy Kanter
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/16

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ ***(being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent petitioner owned vacant property contiguous to petitioner's residential dwelling. Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on petitioner's behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the below referenced parcel. Duff & Phelps is delegated full authority to handle real property matters relative to assessments and to represent petitioner, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the parcel number(s) listed below and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2016 - 2020** or until revoked in writing by petitioner or Duff & Phelps, LLC.

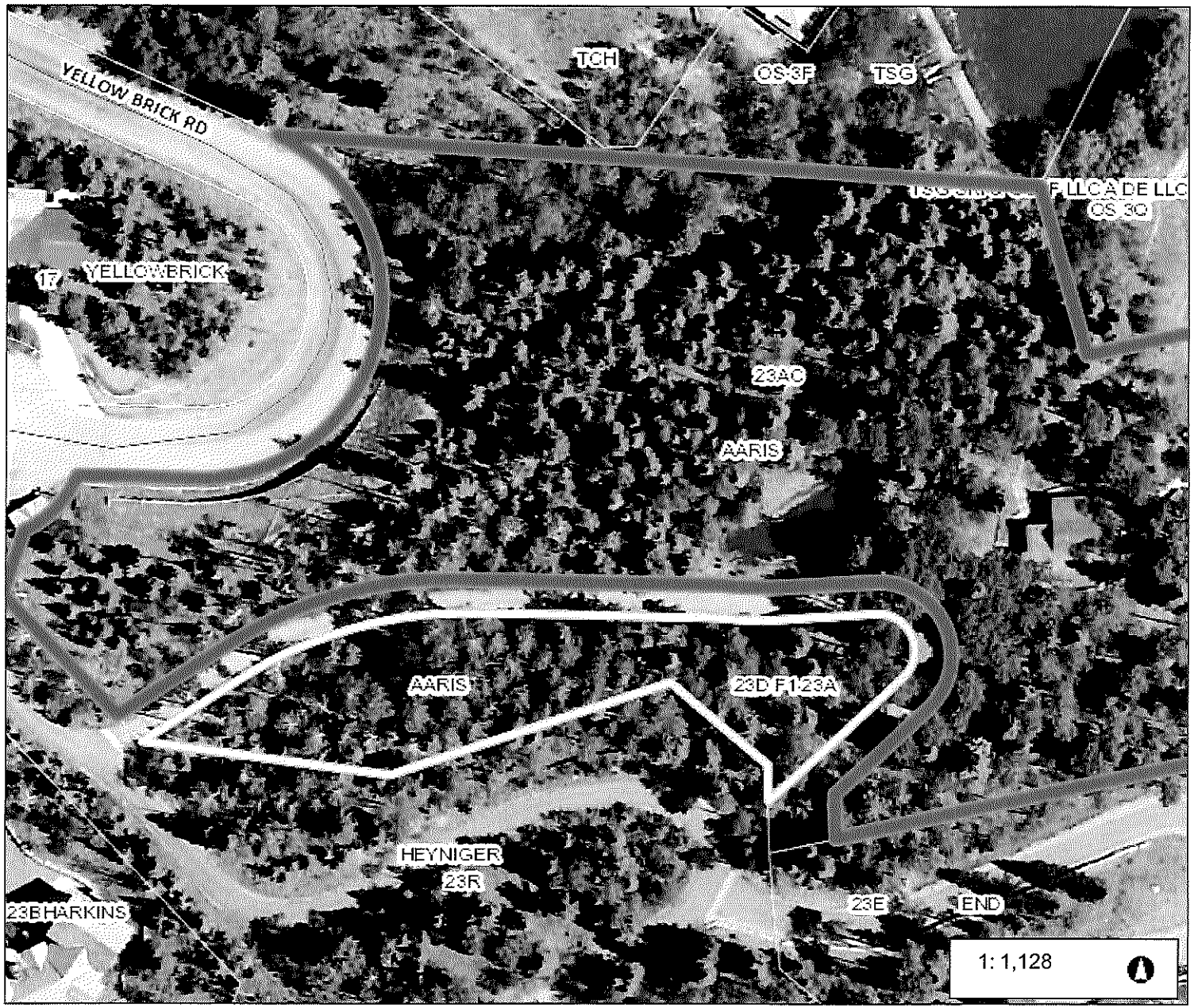
All correspondence should be directed to the following:

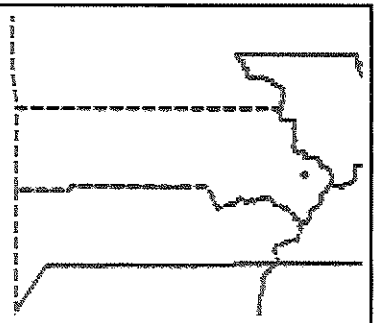
NAME: Bruce Cartwright
Duff & Phelps LLC
ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003
COUNTY: San Miguel
VACANT LAND PARCEL # R1080030050, R1080030048
PETITIONER'S SIGNED NAME:
PETITIONER'S PRINTED NAME: Amy McPheeters
TITLE (in Relationship to Owner Entities) Owner of AARIS, LLC
DATE EFFECTIVE: 10/22/19

Notarize

San Miguel County, Colorado
Map Viewer

Aaris





Legend

- Road
- County Boundary
- Town Boundary
- Tax Parcels cache

Map Generated
3/3/20 3:07 PM — CN

0.0 0 0.02 0.0 Miles

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

www.sanmiguelcountyco.gov

Notes

2020 - 17
Aaris

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080016101 **Local #:** **Parcel #:** 477903116101

Tax Year:	2018	**Levy:**	51.353000	**# of Imps:**	1	**Created On:**	10/23/2015
Tax Dist:	108	**Map #:**	4779	**LEA:**	845000	**Active On:**	01/01/2016
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	NANCY					**Last Updated:**	

Owner's Name and Address

AARIS LLC A CO LLC
160 HUMBOLDT ST
DENVER, CO 80218

Property Address

115 YELLOW BRICK RD, MOUNTAIN VILLAGE

Business Name

LOT 23AC TELLURIDE MOUNTAIN VILLAGE FILING 1

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor

Legal

LOT 23AC AN AMENDMENT TO THE FINAL PLAT FOR LOTS 23AR AND 23CR TMV FILING 1 NE QUARTER SECTION 3 T42N R9W NMPM TOWN OF MOUNTAIN VILLAGE SMC CO PL BK 1 PG 4757 RECPT 439809 OCT 20 2015 CONT 2.594 A

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		23AC	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	112,995	Site	1.000000	$2,700,000.00	$2,700,000	7.20%	$194,400
Class				**Sub Class**					
Land Subtotal:					**2.59**		**$2,700,000**		**$194,400**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080016101 **Local #:** **Parcel #:** 477903116101

Tax Year:	2017	**Levy:**	46.926000	**# of Imps:**	1	**Created On:**	10/23/2015
Tax Dist:	108	**Map #:**	4779	**LEA:**	845000	**Active On:**	01/01/2016
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	NANCY					**Last Updated:**	

Owner's Name and Address

AARIS LLC A CO LLC
160 HUMBOLDT ST
DENVER, CO 80218

Property Address

115 YELLOW BRICK RD, MOUNTAIN VILLAGE

Business Name

LOT 23AC TELLURIDE MOUNTAIN VILLAGE FILING 1

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor

Legal

LOT 23AC AN AMENDMENT TO THE FINAL PLAT FOR LOTS 23AR AND 23CR TMV FILING 1 NE QUARTER SECTION 3 T42N R9W NMPM TOWN OF MOUNTAIN VILLAGE SMC CO PL BK 1 PG 4757 RECPT 439809 OCT 20 2015 CONT 2.594 A

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		23AC	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	112,995	Site	1.000000	$2,700,000.00	$2,700,000	7.20%	$194,400
Class				**Sub Class**					
Land Subtotal:					**2.59**		**$2,700,000**		**$194,400**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080030050 **Local #:** **Parcel #:** 477903115012

Tax Year:	2018	**Levy:**	51.353000	**# of Imps:**		**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	000801	**Active On:**	01/01/2013
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

AARIS LLC A CO LLC
160 HUMBOLDT ST
DENVER, CO 80218

Property Address

MOUNTAIN VILLAGE

Business Name

LOT 23D F1 23A AND UND 37.5% INTEREST TRACT F1-23B

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
10/17/2014	$4,325,000	Special Warranty Deed	434975			SUMAC COMPANY LLC AN ARKANSAS LLC
10/17/2014	$0	Quit Claim	434976			SUMAC COMPANY LLC AN ARKANSAS LLC
10/18/2000	$5,175,000	Warranty Deed	337424			ALLRED RONALD D & JOYCE A

Legal

LOT 23D F1 23A AND UND 37.5% INTEREST IN AND TO TRACT F1-23B ACC TO REPLAT OF LOT 23 AND TRACT OS-3 REPLAT NO. 3 TMV FILING 1 PLAT BK 1 PG 2817 REC 10 19 2000 RESOLUTIONS AT 357356 AND EASEMENT AGREE

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		23D F1 23A	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0510	Market	30,658	Acres	0.703800	$24,000.00	$16,891	29.00%	$4,898
Class				**Sub Class**					
Land Subtotal:					**0.70**		**$16,891**		**$4,898**

Land Attributes

Attribute	Description	Adjustment

Improvement Valuation Summary

Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
Improvement Subtotal:					**$0**		**$0**

Total Property Value

Total Value:	**$16,891**	**$4,900**

*Approximate Assessed Value

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080030050 **Local #:** **Parcel #:** 477903115012

Tax Year:	2017	**Levy:**	46.926000	**# of Imps:**		**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	000801	**Active On:**	01/01/2013
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

AARIS LLC A CO LLC
160 HUMBOLDT ST
DENVER, CO 80218

Property Address

MOUNTAIN VILLAGE

Business Name

LOT 23D F1 23A AND UND 37.5% INTEREST TRACT F1-23B

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
10/17/2014	$4,325,000	Special Warranty Deed	434975			SUMAC COMPANY LLC AN ARKANSAS LLC
10/17/2014	$0	Quit Claim	434976			SUMAC COMPANY LLC AN ARKANSAS LLC
10/18/2000	$5,175,000	Warranty Deed	337424			ALLRED RONALD D & JOYCE A

Legal

LOT 23D F1 23A AND UND 37.5% INTEREST IN AND TO TRACT F1-23B ACC TO REPLAT OF LOT 23 AND TRACT OS-3 REPLAT NO. 3 TMV FILING 1 PLAT BK 1 PG 2817 REC 10 19 2000 RESOLUTIONS AT 357356 AND EASEMENT AGREE

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		23D F1 23A	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0510	Market	30,658	Acres	0.703800	$24,000.00	$16,891	29.00%	$4,898
Class				**Sub Class**					
Land Subtotal:					**0.70**		**$16,891**		**$4,898**

Land Attributes

Attribute	Description	Adjustment

Improvement Valuation Summary

Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
Improvement Subtotal:					**$0**		**$0**

Total Property Value

Total Value:	**$16,891**	**$4,900**

*Approximate Assessed Value

AGENDA ITEM - 3.j.

TITLE:

WITHDRAWN (Late Addition) Consideration of a request by the Assessor to deny petition #2021-6 for Abatement or Refund of Taxes for TY2018-19 Holbrooke, David & Sarah c/o Duff & Phelps, Lot A ACC to Replat Blk A Halls Telluride Cont3146 sq. ft., R1010001865 /MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
Assessor Recommendation Holbrooke	2/10/2021

Feb. 3, 2021

Abatement 2021-6

Brooke Sarah B and Holbrooke David c/o Duff & Phelps

Schedule Number: 1010001865 Tax Years: 2018 & 2019

Petitioner's agent contests that this lot should be classified as contiguous residential land, rather than vacant land. No documentation was provided to the Assessor by the agent to support this request for classification. Agent did not provide lot number or account number of residential parcel. No map or other documentation showing proof of contiguity, or proof of meeting requirements set out by 39-1-102; 39-1-102(14.4); 39-1-103(14) C.R.S. to be classified as contiguous residential.

Assessor recommends denial for 2018 and 2019 based on the following:

Ownership of the vacant lot not held in common ownership with the residential lot.

Jan. 1, 2018:

Unit 1 Gregory Condos T O T Residential Lot	Owner: Frey Andrew L PSNLY, A 1% TC INT AND Holbrooke David D AND Sara B PSNLY, 99%
Lot A, BLK A Halls Addition, T O Vacant lot	Owner: Holbrook Sarah B AND Holbrooke David D AS JTWROS

Jan. 1, 2019:

Unit 1 Gregory Condos TOT Residential Lot	Owner: Frey Andrew L PSNLY, A 1% TC INT AND Holbrooke David D AND Sara B PSNLY, 99%
Lot A, BLK A Halls Addition, T O Vacant lot	Owner: Holbrook Sarah B AND Holbrooke David D AS JTWROS

2021-6

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1010089864 **Local #:** **Parcel #:** 456536406030

Tax Year:	2018	**Levy:**	42.940000	**# of Imps:**	1	**Created On:**	
Tax Dist:	101	**Map #:**	4565	**LEA:**	400400	**Active On:**	01/14/2013
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

FREY ANDREW L. PSNLY, A 1% TC INT AND
HOLBROOKE DAVID D AND SARA B PSNLY ETC
PO BOX 3448
TELLURIDE, CO 81435-3448

Property Address

151 E GREGORY AVE 1, TELLURIDE

Business Name

UNIT 1 GREGORY CONDOS LOT B

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
02/17/2015	$0	Deed	436601			Frey, Andrew L., Holbrooke, David D. and Holbrooke, Sarah B, personally as TC, J
02/17/2015	$1,250,000	Warranty Deed	436491			151 E Gregory, LLC an IL LLC
07/30/2004	$1,460,000	Warranty Deed	368000			LEACH LYCHEE POLLY
03/25/2002	$0	Special Warranty Deed	348304			LIKERMAN CHARLES
03/12/1990	$322,000	Warranty Deed	B4637467	463	746-7	CARLISLE DEVELOPMENT
03/15/1989	$145,000	Warranty Deed	B451885	451	885	RILEY, J
10/01/1984	$0	Quit Claim	B414264	414	264	

Legal

UNIT 1 GREGORY CONDOS LOT BR ACC TO REPLAT BK 1 PG 963 AND ACC TO REPLAT OF LOTS B GREGORY CONDOMINIUMS C AND D1 BLK A HALLS ADDN AND BLOCK B NORTH ADDN TO TOT REC 12 31 2012 PLAT BK 1 PG 4572-4574 A

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
36	43	09	SE			

Subdivision Information

Sub Name	Block	Lot	Tract
GREGORY CONDOS		BR	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Land Subtotal:					**0.00**		**$0**		**$0**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1010001865 **Local #:** **Parcel #:** 456536406026

Tax Year:	2018	**Levy:**	42.940000	**# of Imps:**		**Created On:**	
Tax Dist:	101	**Map #:**	4565	**LEA:**	410100	**Active On:**	03/13/2001
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

HOLBROOKE SARAH B AND
HOLBROOKE DAVID D AS JTWROS
PO BOX 3448
TELLURIDE, CO 81435-3448

Property Address

E GREGORY AVE, TELLURIDE

Business Name

LOT A ACC TO REPLAT BLK A HALLS TELLURIDE CONT 314

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
11/01/2016	$700,000	Warranty Deed	444811			SAWYER HUGH R
03/01/1995	$225,000	Warranty Deed	B542301	542	301	RILEY
10/01/1984	$0	Quit Claim	B414264	414	264	

Legal

LOT A ACC TO REPLAT BLK A HALLS TELLURIDE CONT 3146 SQ FT

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
36	43	09	SE			

Subdivision Information

Sub Name	Block	Lot	Tract
HALLS ADDITION	A	A	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0100	Market	3,146	Square Feet	3,146.000000	$285.00	$896,610	29.00%	$260,017
Class				**Sub Class**					
Land Subtotal:					**0.07**		**$896,610**		**$260,017**

Land Attributes

Attribute	Description	Adjustment
2011	View	0.100000
CONFIGURATION	General	-0.150000

Improvement Valuation Summary

Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
Improvement Subtotal:					**$0**		**$0**

Total Property Value

Total Value:	**$896,610**	**$260,020**

*Approximate Assessed Value

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1010089864 **Local #:** **Parcel #:** 456536406030

Tax Year:	2019	**Levy:**	43.724000	**# of Imps:**	1	**Created On:**	
Tax Dist:	101	**Map #:**	4565	**LEA:**	400400	**Active On:**	01/14/2013
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

FREY ANDREW L. PSNLY, A 1% TC INT AND
HOLBROOKE DAVID D AND SARA B PSNLY ETC
PO BOX 3448
TELLURIDE, CO 81435-3448

Property Address

151 E GREGORY AVE 1, TELLURIDE

Business Name

UNIT 1 GREGORY CONDOS LOT B

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
02/17/2015	$0	Deed	436601			Frey, Andrew L., Holbrooke, David D. and Holbrooke, Sarah B, personally as TC, J
02/17/2015	$1,250,000	Warranty Deed	436491			151 E Gregory, LLC an IL LLC
07/30/2004	$1,460,000	Warranty Deed	368000			LEACH LYCHEE POLLY
03/25/2002	$0	Special Warranty Deed	348304			LIKERMAN CHARLES
03/12/1990	$322,000	Warranty Deed	B4637467	463	746-7	CARLISLE DEVELOPMENT
03/15/1989	$145,000	Warranty Deed	B451885	451	885	RILEY, J
10/01/1984	$0	Quit Claim	B414264	414	264	

Legal

UNIT 1 GREGORY CONDOS LOT BR ACC TO REPLAT BK 1 PG 963 AND ACC TO REPLAT OF LOTS B GREGORY CONDOMINIUMS C AND D1 BLK A HALLS ADDN AND BLOCK B NORTH ADDN TO TOT REC 12 31 2012 PLAT BK 1 PG 4572-4574 A

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
36	43	09	SE			

Subdivision Information

Sub Name	Block	Lot	Tract
GREGORY CONDOS		BR	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Land Subtotal:					**0.00**		**$0**		**$0**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1010001865 **Local #:** **Parcel #:** 456536406026

Tax Year:	2019	**Levy:**	43.724000	**# of Imps:**		**Created On:**	
Tax Dist:	101	**Map #:**	4565	**LEA:**	410100	**Active On:**	03/13/2001
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

HOLBROOKE SARAH B AND
HOLBROOKE DAVID D AS JTWROS
PO BOX 3448
TELLURIDE, CO 81435-3448

Property Address

E GREGORY AVE, TELLURIDE

Business Name

LOT A ACC TO REPLAT BLK A HALLS TELLURIDE CONT 314

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
11/01/2016	$700,000	Warranty Deed	444811			SAWYER HUGH R
03/01/1995	$225,000	Warranty Deed	B542301	542	301	RILEY
10/01/1984	$0	Quit Claim	B414264	414	264	

Legal

LOT A ACC TO REPLAT BLK A HALLS TELLURIDE CONT 3146 SQ FT

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
36	43	09	SE			

Subdivision Information

Sub Name	Block	Lot	Tract
HALLS ADDITION	A	A	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0100	Market	3,146	Square Feet	3,146.000000	$306.00	$962,676	29.00%	$279,176
Class				**Sub Class**					
Land Subtotal:					**0.07**		**$962,676**		**$279,176**

Land Attributes

Attribute	Description	Adjustment
2011	View	0.050000
CONFIGURATION	General	-0.150000

Improvement Valuation Summary

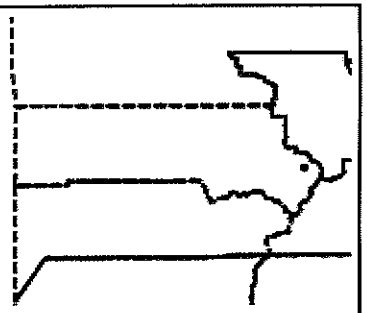
Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
Improvement Subtotal:					**$0**		**$0**

Total Property Value

Total Value:	**$962,676**	**$279,180**

*Approximate Assessed Value

San Miguel County, Colorado
Map Viewer



Legend

- Road
- County Boundary
- Town Boundary
- Tax Parcels cache

Map Generated
1/11/21 12:25 PM

Notes

0.0 0 0.00 0.0 Miles

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

www.sanmiguelcountyco.gov

AGENDA ITEM - 3.k.

TITLE:

HEARING: Consideration of a request by the Assessor to Deny Petition 2021-11 for abatement or refund of taxes, TY2018-19, Hutcheson, James Olan c/o Duff & Phelps, R1080088623/MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Assessor recommends to deny.
Petition has no appointment of agency letter, and no documentation.

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
#2021-11 Hutcheson TY2018-19	2/5/2021

2021-11

PETITION FOR ABATEMENT OR REFUND OF TAXES

RECEIVED
JAN 08 2021

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: **Petitioner, please complete Section I only.**

Date: December 8th 2020
Month Day Year

Petitioner's Name: HUTCHESON JAMES OLAN c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St., Ste 990

Denver | CO | 80202
City or Town | State | Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1080088623	

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2018 and 2019 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residential account number. We believe this vacant property is eligible for a residential reclassification.

Petitioner's estimate of value: $ $593,750 (2018) and $ $600,000 (2019)
Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____ Daytime Phone Number (_____) _____
Petitioner's Signature

Email _____

By Rachel Jackson

Daytime Phone Number (303) 749-9089

Printed Name: Rachel Jackson

Email rachel.jackson@duffandphelps.com

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

	Tax Year 2018			Tax Year 2019		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	593750	172190	8842.47	600000	174000	9134.65
Corrected	593750	42750	2195.34	600000	42900	2252.16
Abate/Refund	Ø	129440	6647.13	Ø	131100	6882.49

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year 2018 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year 2019 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**

No appointment of Agency letter
Agent has provided no documentation and no agency letter

Peggy Kanta
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/16

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: **Written Mutual Agreement of Assessor and Petitioner**
(Only for abatements up to $10,000)

The Commissioners of San Miguel County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original						
Corrected						
Abate/Refund						

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: **Decision of the County Commissioners**
(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ (***being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor and the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: **Action of the Property Tax Administrator**
(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent **MILLER T M FAMILY TRUST UAD 9 6 2007** for the property known by parcel number(s) **R1040010479** regarding the real property assessment matters in **San Miguel County, Colorado.** Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on our behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the above referenced parcel. This agent is delegated full authority to handle real property matters relative to assessments and to represent us, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the parcel number(s) **R1040010479** and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2018 - 2020** or until revoked in writing by **MILLER T M FAMILY TRUST UAD 9 6 2007** or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC

ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

SIGNED NAME: Thomas P Miller / Margaret M. Miller

PRINTED NAME: Thomas P Miller / Margaret M. Miller

TITLE (in Relationship to Owner Entities) TRUSTEES OF TM Miller Family Trust

DATE EFFECTIVE: 5/29/2020

AGENDA ITEM - 3.l.

TITLE:

WITHDRAWN (Late Addition) Consideration of a request by the Assessor to deny petition #2021-5 for Abatement or Refund of Taxes for the tax year 2018-19, Miller TM Family Trust c/o Duff & Phelps Lot 13C Hastings Mesa R1040010479 /MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Assessor recommends denial.

No supporting documentation provided by the petitioner. Not held in common ownership.

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
Assessor Recommendation Miller, TM Family Trust TY 2018-19	2/2/2021

Feb. 3, 2021

Abatement 2021-5

Miller T M Family Trust c/o Duff & Phelps

Schedule Number: 1040010479 Tax Years: 2018 & 2019

Petitioner's agent contests that this lot should be classified as contiguous residential land, rather than vacant land. No documentation was provided to the Assessor by the agent to support this request for classification. Agent did not provide lot number or account number of residential parcel. No map or other documentation showing proof of contiguity, or proof of meeting requirements set out by 39-1-102; 39-1-102(14.4); 39-1-103(14) C.R.S. to be classified as contiguous residential.

Assessor recommends denial for 2018 and 2019 based on the following:

Ownership of the vacant lot not held in common ownership with the residential lot.

Jan. 1, 2018:

Lot 13B Hastings Mesa Estate Residential Lot	Owner: Thomas P Miller and Margaret M Miller as Trustees of the T M Miller Family Trust dtd 9/6/2007
Lot 13C Hastings Mesa Estate Vacant Lot	Owner: Daniel L O'Connor and Barbara J O'Connor

Jan. 1, 2019:

Lot 13B Hastings Mesa Estate Residential Lot	Owner: Thomas P Miller and Margaret M Miller as Trustees of the T M Miller Family Trust dtd 9/6/2007
Lot 13C Hastings Mesa Estate Vacant lot	Owner: Daniel L O'Connor and Barbara J O'Connor

2021 #5

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1040010295 **Local #:** **Parcel #:** 452103101018

Tax Year:	2018	**Levy:**	36.027000	**# of Imps:**	3	**Created On:**	
Tax Dist:	104	**Map #:**	4521	**LEA:**	855805	**Active On:**	01/01/2017
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

MILLER THOMAS P AND MARAGRET M TTEES
THOMAS MILLER FAMILY TST ETC
4925 E CALLE GUEBABI
TUCSON, AZ 85718

Property Address

137 BRISTOL RD, PLACERVILLE

Business Name

LOT 13B HASTINGS MESA ESTATES

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
09/06/2007	$0	Special Warranty Deed	396929			MILLER THOMAS P AND MARAGRET M JT
10/12/1984	$7,400	Warranty Deed	B401519	401	519	MILLER T P & M M JT

Legal

LOT 13B HASTINGS MESA ESTATES SUB CONT 6.00 ACRES

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	44	10	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
HASTINGS MESA ESTATE		13B	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	261,360	Site	1.000000	$200,000.00	$200,000	7.20%	$14,400
Class				**Sub Class**					
Land Subtotal:					**6.00**		**$200,000**		**$14,400**

Land Attributes

Attribute	Description	Adjustment

Improvement Valuation Summary

Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
1.00	Residential	1212	Single Family Residential		$325,080	7.20%	$23,406
2.00	Residential	1216	Guest Cottages	Wood Frame	$26,189	7.20%	$1,886
3.00	Residential	1216	Guest Cottages		$20,464	7.20%	$1,473
Improvement Subtotal:					**$371,733**		**$26,765**

Total Property Value

Total Value:	**$571,733**	**$41,170**

*Approximate Assessed Value

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1040010479 **Local #:** **Parcel #:** 452103101019

Tax Year:	2018	**Levy:**	36.027000	**# of Imps:**		**Created On:**	
Tax Dist:	104	**Map #:**	4521	**LEA:**	855805	**Active On:**	01/01/2015
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

OCONNOR DANIEL L AND BARBARA J
31 GAMBEL CIR
DURANGO, CO 81303

Property Address

BRISTOL RD, PLACERVILLE

Business Name

LOT 13C HASTINGS MESA EST SUB CONT 6 ACRES ACC T

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
08/08/2002	$0	Warranty Deed	350974			OCONNER D L AND BARBARA JT
09/01/1983	$15,000	Warranty Deed	B406591	406	591	CANNON, LAWRENCE D

Legal

LOT 13C HASTINGS MESA EST SUB CONT 6 ACRES ACC TO REPLAT BK 1 P 53

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	44	10	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
HASTINGS MESA ESTATE		13C	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0100	Market	261,360	Site	1.000000	$200,000.00	$200,000	29.00%	$58,000
Class				**Sub Class**					
Land Subtotal:					**6.00**		**$200,000**		**$58,000**

Land Attributes

Attribute	Description	Adjustment

Improvement Valuation Summary

Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
Improvement Subtotal:					**$0**		**$0**

Total Property Value

Total Value:	**$200,000**	**$58,000**

*Approximate Assessed Value

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1040010295 **Local #:** **Parcel #:** 452103101018

Tax Year:	2019	**Levy:**	37.521000	**# of Imps:**	3	**Created On:**	
Tax Dist:	104	**Map #:**	4521	**LEA:**	855805	**Active On:**	01/01/2017
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

MILLER THOMAS P AND MARAGRET M TTEES
THOMAS MILLER FAMILY TST ETC
4925 E CALLE GUEBABI
TUCSON, AZ 85718

Property Address

137 BRISTOL RD, PLACERVILLE

Business Name

LOT 13B HASTINGS MESA ESTATES

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
09/06/2007	$0	Special Warranty Deed	396929			MILLER THOMAS P AND MARAGRET M JT
10/12/1984	$7,400	Warranty Deed	B401519	401	519	MILLER T P & M M JT

Legal

LOT 13B HASTINGS MESA ESTATES SUB CONT 6.00 ACRES

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	44	10	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
HASTINGS MESA ESTATE		13B	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	261,360	Site	1.000000	$225,000.00	$225,000	7.15%	$16,088
Class				**Sub Class**					
Land Subtotal:					**6.00**		**$225,000**		**$16,088**

Land Attributes

Attribute	Description	Adjustment

Improvement Valuation Summary

Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
1.00	Residential	1212	Single Family Residential		$388,290	7.15%	$27,763
2.00	Residential	1216	Guest Cottages	Wood Frame	$26,189	7.15%	$1,873
3.00	Residential	1216	Guest Cottages		$20,464	7.15%	$1,463
Improvement Subtotal:					**$434,943**		**$31,098**

Total Property Value

Total Value:	**$659,943**	**$47,190**

*Approximate Assessed Value

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1040010479 **Local #:** **Parcel #:** 452103101019

Tax Year:	2019	**Levy:**	37.521000	**# of Imps:**		**Created On:**	
Tax Dist:	104	**Map #:**	4521	**LEA:**	855805	**Active On:**	01/01/2015
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

MILLER T M FAMILY TRUST UAD 9 6 2007
4925 E CALLE GUEBABI
TUCSON, AZ 85718-3711

Property Address

BRISTOL RD, PLACERVILLE

Business Name

LOT 13C HASTINGS MESA EST SUB CONT 6 ACRES ACC T

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
08/28/2019	$0	Personal Representative's	459727			OCONNOR DANIEL L AND BARBARA J
08/28/2019	$0	Warranty Deed	459728			O'CONNOR BARBARA J
08/08/2002	$0	Warranty Deed	350974			OCONNER D L AND BARBARA JT
09/01/1983	$15,000	Warranty Deed	B406591	406	591	CANNON, LAWRENCE D

Legal

LOT 13C HASTINGS MESA EST SUB CONT 6 ACRES ACC TO REPLAT BK 1 P 53

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	44	10	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
HASTINGS MESA ESTATE		13C	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0100	Market	261,360	Site	1.000000	$225,000.00	$225,000	29.00%	$65,250
Class				**Sub Class**					
Land Subtotal:					**6.00**		**$225,000**		**$65,250**

Land Attributes

Attribute	Description	Adjustment

Improvement Valuation Summary

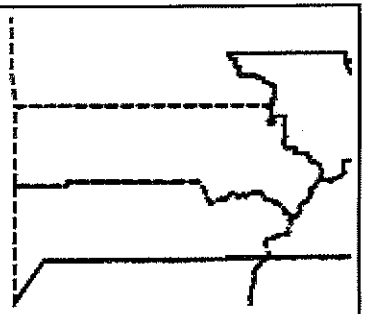
Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
Improvement Subtotal:					**$0**		**$0**

Total Property Value

Total Value:	**$225,000**	**$65,250**

*Approximate Assessed Value

San Miguel County, Colorado
Map Viewer



Legend

- Road
- County Boundary
- Town Boundary
- Tax Parcels cache

Map Generated
1/11/21 11:35 AM

1:2,257

0.1 0 0.04 0.1 Miles

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

www.sanmiguelcountyco.gov

Notes

AGENDA ITEM - 3.m.

TITLE:

WITHDRAWN (Late Addition) Consideration of a request by the Assessor to Deny petition #2021-21 for Abatement or Refund of Taxes for the tax year 2018-19 Nordstrand Barry & Carmen c/o Duff & Phelps, Lot P16 Idarado Subdivision, R1030050034/MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Assessor recommends denial
Does not qualify for contiguous status. Not held in common ownership.

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
Nordstrand TY2018-19 2022-21	2/5/2021

2021-21

PETITION FOR ABATEMENT OR REFUND OF TAXES

RECEIVED
JAN 08 2021

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12/30/2020
Month Day Year

Petitioner's Name: NORDSTRAND BARRY J AND NORDSTRAND CARMEN R AS JT C/O Duff and Phelps,LLC

Petitioner's Mailing Address: 1200 17th St. Suite 990

Denver	CO	80202
City or Town	State	Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1030050034	See Pg. 2

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2018 and 2019 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Petitioner's estimate of value: $1,890,000 (2018) and $2,380,000 (2019)
Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____
Petitioner's Signature

Daytime Phone Number ( ) _____

Email _____

By _____
Agent's Signature*

Daytime Phone Number (303) 749-9007

Email brad.baugh@duffandphelps.com

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

	Tax Year 2018			Tax Year 2019		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	1890000	548100	19831.90	2380000	690200	26000.52
Corrected	1890000	136080	4923.78	2380000	170170	6410.47
Abate/Refund	Ø	412020	14908.12	Ø	520030	19590.05

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: _____ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: _____ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**
Not held in Common Ownership

Peggy Kanter
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/15

Legal Description: LOT P16 IDARADO SUBDIVISION EXEMPTION PLAT AND PLAN FOR CLUSTER DEVELOPMENT LOTS SUB EXEMPTION PLAT FOR EMPLOYEE HOUSING PARCEL AND SUB EXEMPTION PLAT FOR ASSOCIATION PARCEL LOCATED WITHIN SEC 5 AND 6 T42N R8W AND SEC 31 T43N R8W NMPM SMC CO ACCORDING TO PLAT REC FEB 10 2004 IN PLAT BK 1 PGS 3238 THRU 3246 AND THE SITE CONSTRAINTS MAP FOR THE IDARADO SUB REC FEB 10 2004 IN PL BK 1 PGS 3247 THRU 3249 AND THE DEC FOR IDARADO LEGACY SUB REC 6 17 04 AT 367146 AND SUB IMP AGREEMENT AT 364051 AS AMENDED OR SUPPLEMENTED AND NOTICE OF GEOHAZARD CONDITIONS AT 364052 FIRST AMEND TO IDARADO SUB EXEMPTION AND PLAN FOR CLUSTER DEV LOTS AND FIRST AMEND TO THE SUB EXEMPTION PLAT FOR ASSOC PARCELS WITHIN SEC 5 AND 6 T42N R8W AND SEC 31 T43N R8W RECORDED NOV 1 2004 PL BK 1 PG 3368 THRU 3377 FIRST AMEND TO SITE CONSTRAINTS MAP RECORDED NOV 1 2004 PL BK 1 PG 3378 THRU 3381

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original						
Corrected						
Abate/Refund						

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ (***being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor and the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent **NORDSTRAND BARRY J AND** for the property known by parcel number(s) **R1030050034** regarding the real property assessment matters in **San Miguel County, Colorado.** Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on our behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the above referenced parcel. This agent is delegated full authority to handle real property matters relative to assessments and to represent us, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the parcel number(s) **R1030050034** and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2018 - 2020** or until revoked in writing by **NORDSTRAND BARRY J AND** or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC

ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

SIGNED NAME: By ~~~

PRINTED NAME: Barry Nordstrand

TITLE (in Relationship to Owner Entities) Barry and Carmen Nordstrand

DATE EFFECTIVE: 12/29/20

AGENDA ITEM - 3.n.

TITLE:

WITHDRAWN (Late Addition) Consideration of a request by the Assessor to Deny Petition #2020-12 and 2021-22 for Abatement or Refund of Taxes for the Tax Year 2017-18, Rosenberg, Paul, c/o Duff & Phelps, Lot 264A, Fil #6, Phase 2, TMV, R1080095264/MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Assessor recommends to deny
Does not qualify for contiguous status. Not held in common ownership.

There are two petitions (duplicating TY2018).
#2020-12 TY2017-**18**
#2021-22 TY**2018**-2019

Motion to deny Petition #2020-12 TY2017-18 and 2021-22 TY2018-19 (a duplication on year 2018, as Duff & Phelps submitted two petitions) for Abatement or refund of taxes, Rosenberg, Paul, Lot 264A Filing 6 Phase 2 TMV.

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
Petition for Abatement Rosenberg, Paul TY2017-18 #2020-12	1/28/2021
Assessor recommendation Abatemnt 2020-12 & 2021-22	2/2/2021

2020-12
RECEIVED
JAN 09 2020

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year).

Petitioner's Name ROSENBERG PAUL c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code)

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1080095264	Lot 264A, Fil #6, Phase 2, TMV

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2017 and 2018 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Petitioner's estimate of value: $ 695,000 (Value) (2017 (Year)) and $ 695,000 (Value) (2018 (Year))

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____
Petitioner's Signature

Daytime Phone Number (_____)

Email: _____

By _____ (Agent's Signature*) Daytime Phone Number (303) 749-9007

Printed Name: **Brad Baugh** Email: **brad.baugh@duffandphelps.com**

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114. 5(1), C.R. S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

	Tax Year 2017			Tax Year 2018		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	695,000	201,550	$ 9,457.94	695,000	201,550	$ 10,350.20
Corrected	695,000	50,040	$ 2,348.17	695,000	50,040	$ 2,569.70
Abate/Refund	0	151,510	$ 7,109.77	0	151,510	$ 7780.50

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2017 Protest? ☐ No ☒ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: 2018 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**
Does not meet the necessary and essential criteria to be classified as contiguous property not common ownership

Peggy Kanter
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/16

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original			
Corrected			
Abate/Refund			

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ (***being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent **Paul Rosenberg** for the property known by parcel number(s) **R1080095264** regarding the real property assessment matters in **San Miguel County, Colorado.** Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on our behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the above referenced parcel. This agent is delegated full authority to handle real property matters relative to assessments and to represent us, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the parcel number(s) **R1080095264** and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2016 - 2019** or until revoked in writing by **Paul Rosenberg** or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC

ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

SIGNED NAME: Paul Rosenberg

PRINTED NAME: Paul Rosenberg

TITLE (in Relationship to Owner Entities) Owner

DATE EFFECTIVE: 1/3/19

Notarize

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080095264 **Local #:** **Parcel #:** 477903306112

Tax Year:	2017	**Levy:**	46.926000	**# of Imps:**		**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	844003	**Active On:**	01/01/2005
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

ROSENBERG PAUL
641 RIFORD ROAD
GLEN ELLYN, IL 60137

Property Address

MOUNTAIN VILLAGE

Business Name

LOT 264A FILING 6 PHASE 2 TELLURIDE MOUNTAIN V

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
07/19/1998	$170,000	Warranty Deed	320161			GARRETT GARY C, 230 EAST DELAWARE PL..
02/22/1990	$140,000	Warranty Deed	B4631568	463	156-8	TELLURIDE COMPANY
02/22/1990	$0	Warranty Deed	B4631535	463	153-5	SMITH, THOMAS D
09/03/1985	$160,000	Warranty Deed	B421302	421	302	TELLURIDE COMPANY

Legal

LOT 264A FILING 6 PHASE 2 TELLURIDE MOUNTAIN VILLAGE ACC TO REZONE AND SUBSTANTIAL AMENDMENT OF LOT 264 REC 10 5 94 IN PLAT BK 1 AT PG 1756

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	SW			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		264A	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
PUD	0400	Market	20,473	Site	1.000000	$695,000.00	$695,000	29.00%	$201,550
Class				**Sub Class**					
Land Subtotal:					**0.47**		**$695,000**		**$201,550**

Land Attributes

Attribute	Description	Adjustment
2013 Lot	B	0.000000

Improvement Valuation Summary

Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
Improvement Subtotal:					**$0**		**$0**

Total Property Value

Total Value:	**$695,000**	**$201,550**

*Approximate Assessed Value

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080189265 **Local #:** **Parcel #:** 477903306109

Tax Year:	2017	**Levy:**	46.926000	**# of Imps:**	1	**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	844003	**Active On:**	01/01/2005
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

ROSENBERG DR PAUL AND KAREN JT
641 RIFORD RD
GLEN ELLYN, IL 60137

Property Address

303 BENCHMARK DR, MOUNTAIN VILLAGE

Business Name

LOT 265B TELLURIDE MOUNTAINVILLAGE FIL 6 PHASE 2

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
05/11/1994	$180,000	Warranty Deed	B529955	529	955	JOHNSON, ELMER E. & LORETTA H. (JT)
07/12/1989	$170,000	Warranty Deed	B45515052	455	150-52	TELLURIDE CO
02/15/1989	$0	Warranty Deed	B451561	451	561	CANNON,T & G
01/02/1986	$228,800	Warranty Deed	B424705	424	705	TELLURIDE COMPANY

Legal

LOT 265B TELLURIDE MOUNTAIN VILLAGE FIL 6 PHASE 2

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	SW			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		265B	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	24,394	Site	1.000000	$695,000.00	$695,000	7.20%	$50,040
Class				**Sub Class**					
Land Subtotal:					**0.56**		**$695,000**		**$50,040**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080189265 **Local #:** **Parcel #:** 477903306109

Tax Year:	2018	**Levy:**	51.353000	**# of Imps:**	1	**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	844003	**Active On:**	01/01/2005
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

ROSENBERG DR PAUL AND KAREN JT
641 RIFORD RD
GLEN ELLYN, IL 60137

Property Address

303 BENCHMARK DR, MOUNTAIN VILLAGE

Business Name

LOT 265B TELLURIDE MOUNTAINVILLAGE FIL 6 PHASE 2

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
05/11/1994	$180,000	Warranty Deed	B529955	529	955	JOHNSON, ELMER E. & LORETTA H. (JT)
07/12/1989	$170,000	Warranty Deed	B45515052	455	150-52	TELLURIDE CO
02/15/1989	$0	Warranty Deed	B451561	451	561	CANNON,T & G
01/02/1986	$228,800	Warranty Deed	B424705	424	705	TELLURIDE COMPANY

Legal

LOT 265B TELLURIDE MOUNTAIN VILLAGE FIL 6 PHASE 2

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	SW			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		265B	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	24,394	Site	1.000000	$695,000.00	$695,000	7.20%	$50,040
Class				**Sub Class**					
Land Subtotal:					**0.56**		**$695,000**		**$50,040**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080095264 **Local #:** **Parcel #:** 477903306112

Tax Year:	2018	**Levy:**	51.353000	**# of Imps:**		**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	844003	**Active On:**	01/01/2005
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

ROSENBERG PAUL
641 RIFORD ROAD
GLEN ELLYN, IL 60137

Property Address

MOUNTAIN VILLAGE

Business Name

LOT 264A FILING 6 PHASE 2 TELLURIDE MOUNTAIN V

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
07/19/1998	$170,000	Warranty Deed	320161			GARRETT GARY C, 230 EAST DELAWARE PL..
02/22/1990	$140,000	Warranty Deed	B4631568	463	156-8	TELLURIDE COMPANY
02/22/1990	$0	Warranty Deed	B4631535	463	153-5	SMITH, THOMAS D
09/03/1985	$160,000	Warranty Deed	B421302	421	302	TELLURIDE COMPANY

Legal

LOT 264A FILING 6 PHASE 2 TELLURIDE MOUNTAIN VILLAGE ACC TO REZONE AND SUBSTANTIAL AMENDMENT OF LOT 264 REC 10 5 94 IN PLAT BK 1 AT PG 1756

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	SW			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		264A	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
PUD	0400	Market	20,473	Site	1.000000	$695,000.00	$695,000	29.00%	$201,550
Class				**Sub Class**					
Land Subtotal:					**0.47**		**$695,000**		**$201,550**

Land Attributes

Attribute	Description	Adjustment
2013 Lot	B	0.000000

Improvement Valuation Summary

Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
Improvement Subtotal:					**$0**		**$0**

Total Property Value

Total Value:	**$695,000**	**$201,550**

*Approximate Assessed Value

RECEIVED MAY 2 2 2017

SAN MIGUEL COUNTY ASSESSOR
333 W COLORADO AVENUE
2ND FLOOR
PO BOX 506
TELLURIDE, CO 81435

Phone: (970) 728-3174
Office Hours: 8:00 am - 5:00 pm, M-F

2017 REAL PROPERTY NOTICE OF VALUATION

APPEAL FORM
RETURN TO ASSESSOR

DATE: May 1, 2017

ACCOUNT NUMBER	TAX YEAR	TAX AREA CODE	PROPERTY DESCRIPTION (MAY NOT BE COMPLETE)
R1080095264	2017	108	477903306112 LOT 264A FILING 6 PHASE 2 TELLURIDE MOUN TAIN VILLAGE ACC TO REZONE AND SUBSTANTI AL AMENDMENT OF LOT 264 REC 10 5 94 IN P LAT BK 1 AT PG 1756 #9203

PROPERTY OWNER

1678 1 MB 0.423 **<6>**1/2**G50****AUTO**MIXED AADC 852
ROSENBERG PAUL
641 RIFORD RD
GLEN ELLYN IL 60137-3974

SCANNED

CLASSIFICATION	PRIOR YEAR ACTUAL VALUE	CURRENT YEAR ACTUAL VALUE	+ OR - CHANGE
VACANT	600,000	695,000	95,000
TOTALS	600,000	695,000	95,000

LAND SIZE 0.470000 | # OF BUILDINGS ON FILE 0 | BUILDING #1 CHARACTERISTICS DISPLAYED

PROPERTY CHARACTERISTICS

v3.3/13/17

PLEASE REFER TO THE BACK OF THIS FORM FOR INFORMATION ON HOW TO APPEAL YOUR PROPERTY VALUATION OR ITS CLASSIFICATION.

REAL PROPERTY APPEAL FORM

If you disagree with the "current year actual value" and/or the classification determined for your property, you may file an appeal by mail or in person with the County Assessor. Completing the Real Property Questionnaire will help you determine an estimate of value for your property, which can be compared to the value determined by the Assessor. Colorado law requires application of the market approach to value for residential properties (includes apartments) and consideration of the cost, market, and income approaches to value for vacant land, commercial, and industrial properties.

REASON FOR REQUESTING A REVIEW: too high for an empty lot

REAL PROPERTY QUESTIONNAIRE

ATTACH ADDITIONAL DOCUMENTS AS NECESSARY

(Do not send original documents, they will not be returned.)

MARKET APPROACH (ALL PROPERTY TYPES): This approach to value uses sales from the 18-month period ending **June 30, 2016.** If data is insufficient during this time period, the Assessor may also consider data from the 5-year period ending **June 30, 2016.** Statute prohibits the ~~Assessor from using appraisal~~ data after **June 30, 2016;** that data will be considered in the 2019 reappraisal. 39-1-104(10.2)(d), C.R.S.

To help estimate the market value of your property, please list sales of similar properties that have sold in your neighborhood. A copy of an appraisal prepared prior to **June 30, 2016** may be helpful in estimating the market value of your property.

DATE SOLD	SCHEDULE/ACCOUNT NUMBER or PROPERTY DESCRIPTION or ADDRESS	SELLING PRICE

Based on the information provided and accounting for differences between sold properties and your property, state the value of your property as of **June 30, 2016.**

$ _____

COST AND INCOME APPROACH: For vacant land, commercial and industrial properties the Assessor must also consider the cost and income approaches to value. If your commercial or industrial property was not leased from January 2015 through June 2016, please complete the market approach section above. To assist the Assessor in evaluating your appeal, and if your property was leased during January 2015 through June 2016, please attach an operating statement indicating your income and expense amounts. Attach a rent schedule indicating the square footage and rental rate for each tenant occupied space. If known, attach a list of rent comparables for competing properties.

Estimate of value based on cost approach: $ _____

Estimate of value based on income approach: $ _____

AGENT ASSIGNMENT

ASSIGNMENT: I authorize the below-named agent to act on my behalf regarding the property tax valuation of the property described herein for the year 2016. James Lucchoretti

Agent's Name (please print): Telluride Affiliates **Daytime Telephone#:** _____

Owner's Signature: Paul K Rosenberg **Date:** 5/17/2017

Please mail all correspondence regarding this protest to the above-named agent at the following address: 641 Riford Road Glen Ellyn IL. 60137

OWNER/AGENT VERIFICATION

I, the undersigned owner or agent of this property, state that the information and facts contained herein and on any attachments constitute true and complete statements concerning the described property.

SCHEDULE/ACCOUNT NUMBER: R0800952641
(Found above your name on the other side of this form.)

Signature: Paul K Rosenberg **Date:** 6/17/17 **Daytime Telephone#:** 630 469-2525

Indicate the name, telephone number and email address for a person the Assessor may contact with questions.

Name Paul K Rosenberg Telephone 630 471-4144 (Cell) Email dee@femalehealthcare.com

Your right to appeal the property valuation and/or the classification to the Assessor expires on June 1, 2017

If the date for filing any document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed timely filed if postmarked or delivered on the next business day. 39-1-120(3), C.R.S.

v3 3/13/17

1051156

REAL AND PERSONAL PROPERTY
NOTICE OF DETERMINATION

Peggy Kanter
SAN MIGUEL Assessor
PO Box 506
Telluride, CO 81435

Date of Notice: 06/14/2017
Telephone: (970)728-3174
Fax: (970) 369-1007 fax
Office Hours: 9:00-5:00

SCHEDULE NUMBER / ACCOUNT NO.	TAX YEAR	TAX AREA	LEGAL DESCRIPTION / PROPERTY ADDRESS
R1080095264	2017	108	LOT 264A FILING 6 PHASE 2 TELLURIDE MOUNTAIN VILLAGE ACC TO REZONE AND SUBSTANTIAL AMENDMENT OF LOT 264 REC 10 5 94 IN PLAT BK 1 AT PG 1756
ROSENBERG PAUL 641 RIFORD ROAD GLEN ELLYN IL, 60137-			MOUNTAIN VILLAGE, 814359522

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
VACANT		695,000	695,000
TOTAL		695,000	695,000

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

No.1 After consideration of all documentation provided, and a review of the account for clerical/computer errors, it has been determined that the actual value of this property correctly reflects market value as of 6/30/2016.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S.
The deadline for filing real property appeals is July 15.
The deadline for filing personal property appeals is July 20.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Please refer to the reverse side of this notice for additional information.

Date: 1-27-21
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # 2021-22

Petitioner: Rosenberg, Paul
Agent: Duff + Phelps
Account Number: 108009526 4
Petitioner: ☐ **Did Protest** ☒ **Did Not Protest**
Year(s): 2018 + 2019
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $ 695,000.00 2018
690,000.00 2019

Assessor's Office:

☑ Reviewed documentation and assessors' records for errors
☑ Attached documentation for recommendation of value
☐ Illegal/erroneous/clerical errors
☐ Illegal application of Mill Levy
☐ Taxable to Exempt
☐ Double assessment
☐ Taxpayer made reporting error on Personal Property Declaration
☐ Overvaluation: No protest filed for that year
☐ BAA or Court order
☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
☐ Field inspection was requested and conducted
☐ Applied for and confirmed contiguous classification
☑ Applied for contiguous classification, but did not meet all of the following requirements to qualify:
  ☐ Parcels are touching, not separated by roads or common elements
  ☑ Parcels are not under common ownership
  ☐ Unimproved parcel is used as a unit in conjunction with residential parcel
☑ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the June 30, 2020 market value
☐ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value: $ 695,000.00 **for the year(s)** 2018
690,000.00 2019

2021-22

PETITION FOR ABATEMENT OR REFUND OF TAXES

RECEIVED
JAN 08 2021

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12/21/20
Month Day Year

Petitioner's Name: ROSENBERG PAUL C/O Duff and Phelps,LLC

Petitioner's Mailing Address: 1200 17th St. Suite 990

Denver	CO	80202
City or Town	State	Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1080095264	See Pg. 2

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2018 and 2019 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Petitioner's estimate of value: $695,000 (Value) (2018 Year) and $690,000 (Value) (2019 Year)

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____
Petitioner's Signature

Daytime Phone Number (_____)

Email _____

By___ _____
Agent's Signature*

Daytime Phone Number (303) 749-9007

Email brad.baugh@duffandphelps.com

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: Assessor's Recommendation
(For Assessor's Use Only)

	Tax Year 2018			Tax Year 2019		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	695000	201550	10350.20	690000	200100	10504.85
Corrected	695000	50040	2569.70	690000	49340	2590.25
Abate/Refund	Ø	151510	7780.50	Ø	150760	7914.60

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2018 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: 2019 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**

Does not meet the necessary and essential Criteria to be classified as contiguous Property. Not held in Common ownership

Peggy Kanter
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/15

Legal Description:

LOT 264A FILING 6 PHASE 2 TELLURIDE MOUNTAIN VILLAGE ACC TO REZONE AND SUBSTANTIAL AMENDMENT OF LOT 264 REC 10 5 94 IN PLAT BK 1 AT PG 1756

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original						
Corrected						
Abate/Refund						

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ ***(being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor and the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent **Paul Rosenberg** for the property known by parcel number(s) **R1080095264** regarding the real property assessment matters in **San Miguel County, Colorado.** Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on our behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the above referenced parcel. This agent is delegated full authority to handle real property matters relative to assessments and to represent us, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the parcel number(s) **R1080095264** and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2016 - 2019** or until revoked in writing by **Paul Rosenberg** or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC

ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

SIGNED NAME: Paul Rosenberg

PRINTED NAME: Paul Rosenberg

TITLE (in Relationship to Owner Entities) Owner

DATE EFFECTIVE: 1/3/19

Notarize

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080189265 **Local #:** **Parcel #:** 477903306109

Tax Year:	2018	**Levy:**	51.353000	**# of Imps:**	1	**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	844003	**Active On:**	01/01/2005
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

ROSENBERG DR PAUL AND KAREN JT
641 RIFORD RD
GLEN ELLYN, IL 60137

Property Address

303 BENCHMARK DR, MOUNTAIN VILLAGE

Business Name

LOT 265B TELLURIDE MOUNTAINVILLAGE FIL 6 PHASE 2

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
05/11/1994	$180,000	Warranty Deed	B529955	529	955	JOHNSON, ELMER E. & LORETTA H. (JT)
07/12/1989	$170,000	Warranty Deed	B45515052	455	150-52	TELLURIDE CO
02/15/1989	$0	Warranty Deed	B451561	451	561	CANNON,T & G
01/02/1986	$228,800	Warranty Deed	B424705	424	705	TELLURIDE COMPANY

Legal

LOT 265B TELLURIDE MOUNTAIN VILLAGE FIL 6 PHASE 2

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	SW			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		265B	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	24,394	Site	1.000000	$695,000.00	$695,000	7.20%	$50,040
Class				**Sub Class**					
Land Subtotal:					**0.56**		**$695,000**		**$50,040**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080095264 **Local #:** **Parcel #:** 477903306112

Tax Year:	2018	**Levy:**	51.353000	**# of Imps:**		**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	844003	**Active On:**	01/01/2005
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

ROSENBERG PAUL
641 RIFORD ROAD
GLEN ELLYN, IL 60137

Property Address

MOUNTAIN VILLAGE

Business Name

LOT 264A FILING 6 PHASE 2 TELLURIDE MOUNTAIN V

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
07/19/1998	$170,000	Warranty Deed	320161			GARRETT GARY C, 230 EAST DELAWARE PL..
02/22/1990	$140,000	Warranty Deed	B4631568	463	156-8	TELLURIDE COMPANY
02/22/1990	$0	Warranty Deed	B4631535	463	153-5	SMITH, THOMAS D
09/03/1985	$160,000	Warranty Deed	B421302	421	302	TELLURIDE COMPANY

Legal

LOT 264A FILING 6 PHASE 2 TELLURIDE MOUNTAIN VILLAGE ACC TO REZONE AND SUBSTANTIAL AMENDMENT OF LOT 264 REC 10 5 94 IN PLAT BK 1 AT PG 1756

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	SW			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		264A	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
PUD	0400	Market	20,473	Site	1.000000	$695,000.00	$695,000	29.00%	$201,550
Class				**Sub Class**					
Land Subtotal:					**0.47**		**$695,000**		**$201,550**

Land Attributes

Attribute	Description	Adjustment
2013 Lot	B	0.000000

Improvement Valuation Summary

Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
Improvement Subtotal:					**$0**		**$0**

Total Property Value

Total Value:	**$695,000**	**$201,550**

*Approximate Assessed Value

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080189265 **Local #:** **Parcel #:** 477903306109

Tax Year:	2019	**Levy:**	52.498000	**# of Imps:**	1	**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	844003	**Active On:**	01/01/2005
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

ROSENBERG DR PAUL AND KAREN JT
641 RIFORD RD
GLEN ELLYN, IL 60137

Property Address

303 BENCHMARK DR, MOUNTAIN VILLAGE

Business Name

LOT 265B TELLURIDE MOUNTAINVILLAGE FIL 6 PHASE 2

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
05/11/1994	$180,000	Warranty Deed	B529955	529	955	JOHNSON, ELMER E. & LORETTA H. (JT)
07/12/1989	$170,000	Warranty Deed	B45515052	455	150-52	TELLURIDE CO
02/15/1989	$0	Warranty Deed	B451561	451	561	CANNON,T & G
01/02/1986	$228,800	Warranty Deed	B424705	424	705	TELLURIDE COMPANY

Legal

LOT 265B TELLURIDE MOUNTAIN VILLAGE FIL 6 PHASE 2

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	SW			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		265B	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Residential	1112	Market	24,394	Site	1.000000	$690,000.00	$690,000	7.15%	$49,335
Class				**Sub Class**					
Land Subtotal:					**0.56**		**$690,000**		**$49,335**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1080095264 **Local #:** **Parcel #:** 477903306112

Tax Year:	2019	**Levy:**	52.498000	**# of Imps:**		**Created On:**	
Tax Dist:	108	**Map #:**	4779	**LEA:**	844003	**Active On:**	01/01/2005
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

ROSENBERG PAUL
641 RIFORD ROAD
GLEN ELLYN, IL 60137

Property Address

MOUNTAIN VILLAGE

Business Name

LOT 264A FILING 6 PHASE 2 TELLURIDE MOUNTAIN V

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
07/19/1998	$170,000	Warranty Deed	320161			GARRETT GARY C, 230 EAST DELAWARE PL...
02/22/1990	$140,000	Warranty Deed	B4631568	463	156-8	TELLURIDE COMPANY
02/22/1990	$0	Warranty Deed	B4631535	463	153-5	SMITH, THOMAS D
09/03/1985	$160,000	Warranty Deed	B421302	421	302	TELLURIDE COMPANY

Legal

LOT 264A FILING 6 PHASE 2 TELLURIDE MOUNTAIN VILLAGE ACC TO REZONE AND SUBSTANTIAL AMENDMENT OF LOT 264 REC 10 5 94 IN PLAT BK 1 AT PG 1756

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
03	42	09	SW			

Subdivision Information

Sub Name	Block	Lot	Tract
MOUNTAIN VILLAGE		264A	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
PUD	0400	Market	20,473	Site	1.000000	$690,000.00	$690,000	29.00%	$200,100
Class				**Sub Class**					
Land Subtotal:					**0.47**		**$690,000**		**$200,100**

Land Attributes

Attribute	Description	Adjustment
2013 Lot	B	0.000000

Improvement Valuation Summary

Imp #	Property Type	Abst Code	Occupancy	Class	Actual Value	Asmt %	Assessed Val*
Improvement Subtotal:					**$0**		**$0**

Total Property Value

Total Value:	**$690,000**	**$200,100**

*Approximate Assessed Value

Scanned to BOCC 12/30/20

2020-12
RECEIVED
JAN 09 2020

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year)

Petitioner's Name ROSENBERG PAUL c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code)

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1080095264	Lot 264A, Fil #6, Phase 2, TMV

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2017 and 2018 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Petitioner's estimate of value: $ 695,000 (Value) (2017 (Year)) and $ 695,000 (Value) (2018 (Year))

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____
Petitioner's Signature

Daytime Phone Number (_____)

Email: _____

By _____ Daytime Phone Number (303) 749-9007
Agent's Signature*

Printed Name: **Brad Baugh** Email: **brad.baugh@duffandphelps.com**

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114. 5(1), C.R. S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

	Tax Year 2017			Tax Year 2018		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	695,000	201,550	$ 9,457.94	695,000	201,550	$ 10,350.20
Corrected	695,000	50,040	$ 2,348.17	695,000	50,040	$ 2,569.70
Abate/Refund	0	151,510	$ 7,109.77	0	151,510	$ 7,780.50

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2017 Protest? ☐ No ☒ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: 2018 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**
Does not meet the necessary and essential criteria to be classified as contiguous property not Common ownership

Peggy Kanta
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/16

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ ***(being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent **Paul Rosenberg** for the property known by parcel number(s) **R1080095264** regarding the real property assessment matters in **San Miguel County, Colorado.** Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on our behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the above referenced parcel. This agent is delegated full authority to handle real property matters relative to assessments and to represent us, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the parcel number(s) **R1080095264** and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2016 - 2019** or until revoked in writing by **Paul Rosenberg** or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC

ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

SIGNED NAME: Paul Rosenberg

PRINTED NAME: Paul Rosenberg

TITLE (in Relationship to Owner Entities) Owner

DATE EFFECTIVE: 1/3/19

Notarize

AGENDA ITEM - 3.o.

TITLE:

WITHDRAWN (Late Addition) HEARING Consideration of a request by the Assessor to Deny Petitions #2020-18 & TY2017 #2021-20 TY2018,for abatement or refund of taxes, Smith Siblings LLC c/o Duff & Phelps Lot 3 Blk 4 Filing 2 Telluride Ski Ranches, R1030802901./MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Assessor recommends to deny

Not held in common ownership

INTRODUCTION/BACKGROUND:

Properties are not in common ownership

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
Assessor Recommendation Smith Sib TY2017 #2020-18	2/4/2021
Assessor Recommendation TY2018 #2021-20	2/4/2021

2020-18

Date: 2/3/21
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # 2020-18

Petitioner: Smith Siblings LLC
Agent: Duft + Phelps
Account Number: 1030802901
Petitioner: ☐ **Did Protest** ☒ **Did Not Protest**
Year(s): 2017
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $ 504,000.00

Assessor's Office:

☑ Reviewed documentation and assessors' records for errors
☑ Attached documentation for recommendation of value
☐ Illegal/erroneous/clerical errors
☐ Illegal application of Mill Levy
☐ Taxable to Exempt
☐ Double assessment
☐ Taxpayer made reporting error on Personal Property Declaration
☐ Overvaluation: No protest filed for that year
☐ BAA or Court order
☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
☐ Field inspection was requested and conducted
☐ Applied for and confirmed contiguous classification
☑ Applied for contiguous classification, but did not meet all of the following requirements to qualify:
  ☐ Parcels are touching, not separated by roads or common elements
  ☑ Parcels are under common ownership NO
  ☐ Unimproved parcel is used as a unit in conjunction with residential parcel
☑ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the June 30, 2020 market value
☐ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value: $ 504,000.00 **for the year(s)** 2017

RECEIVED
2020-18
JAN 6 2020

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year) 2017 & 2018

Petitioner's Name SMITH SIBLINGS LLC c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code)

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1030802901	Lot 3 BLK 4, Fil #2, TSR
	Lot 1 BLK 4 Fil #1 TSR Residential
	Smith Sibling LLC A CO LLC 2017 + 2018

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) **2017** and **2018** are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Filed 1/8/21

Petitioner's estimate of value: $ **504,000** (Value) (**2017** (Year)) and $ **504,000** (Value) (**2018** (Year))

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____
Petitioner's Signature

Daytime Phone Number (_____)_____

Email: _____

By _____ (Agent's Signature*) Daytime Phone Number (303) 749-9007

Printed Name: **Brad Baugh** Email: **brad.baugh@duffandphelps.com**

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114. 5(1), C.R. S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

	Tax Year 2017			Tax Year 2018		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	$504,000	146,160	$4,603.60	$504,000	146,160	$5,288.57
Corrected	$504,000	36,290	$1,143.03	$504,000	36,290	$1,313.08
Abate/Refund		109,870	$3,460.59		109,870	$3,975.43

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2017 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: _____ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**
Does not meet the requirements to qualify for contiguous classification. Properties are not in common ownership

Peggy Kante
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/16

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ ***(being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent petitioner owned vacant property contiguous to petitioner's residential dwelling. Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on petitioner's behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the below referenced parcel. Duff & Phelps is delegated full authority to handle real property matters relative to assessments and to represent petitioner, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the parcel number(s) listed below and may be amended as necessary.

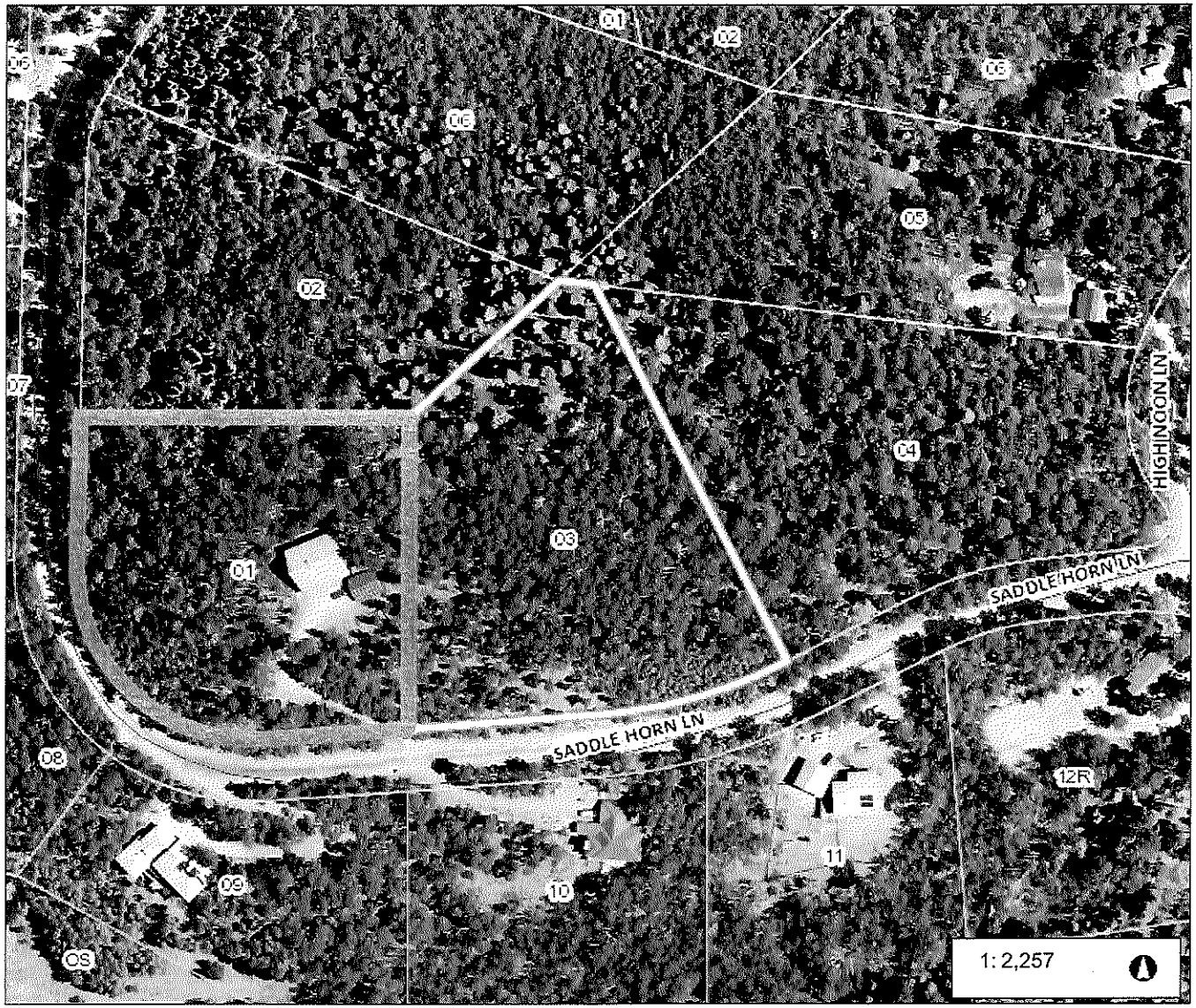
This appointment of agency remains in effect for tax year(s) **2016** - **2020** or until revoked in writing by petitioner or Duff & Phelps, LLC.

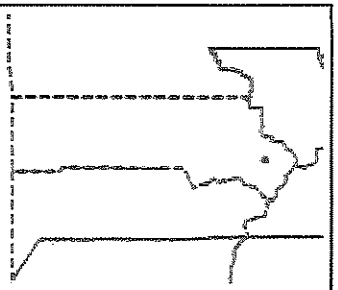
All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC
ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003
COUNTY: SAN MIGUEL
VACANT LAND PARCEL # R1030802901
PETITIONER'S SIGNED NAME: [signature]
PETITIONER'S PRINTED NAME: RICHARD J SMITH JR.
TITLE (in Relationship to Owner Entities) MEMBER SMITH SIBLINGS LLC
DATE EFFECTIVE: 10/22/19

Notarize

San Miguel County, Colorado
Map Viewer





Legend

- Road
- County Boundary
- Town Boundary
- Tax Parcels cache

Map Generated
2/3/21 12:57 PM

Notes

0.1 0 0.04 0.1 Miles

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

www.sanmiguelcountyco.gov

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1030802901 **Local #:** **Parcel #:** 477904309009

Tax Year:	2018	**Levy:**	36.183000	**# of Imps:**		**Created On:**	
Tax Dist:	103	**Map #:**	4779	**LEA:**	821900	**Active On:**	06/23/1998
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

SMITH SIBLINGS LLC
PO BOX 3173
GRAND JUNCTION, CO 81502

Property Address

TELLURIDE

Business Name

LOT 3 BLK 4 FILING 2 TELLURIDE SKI RANCHES CONTI

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
06/22/2004	$0	Warranty Deed	367511			SMITH LIMITED PARTNERSHIP AGREEMENT 2 3RDS INT
06/22/2004	$0	Warranty Deed	412315			SMITH LIMITED PARTNERSHIP A GENERAL PARTNERSHIP
06/22/2004	$0	Warranty Deed	412316			SMITH R JEFFERSON AND THOMAS B AND ANN STORRAR AS TC EA AN UND ONE THIRD INT
05/29/2001	$0	Warranty Deed	341785			SMITH BARBARA B

Legal

LOT 3 BLK 4 FILING 2 TELLURIDE SKI RANCHES

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
04	42	09	SW			

Subdivision Information

Sub Name	Block	Lot	Tract
SKI RANCHES	4	03	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0100	Market	108,464	Site	1.000000	$504,000.00	$504,000	29.00%	$146,160
Class				**Sub Class**					
Land Subtotal:					**2.49**		**$504,000**		**$146,160**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1040092155 **Local #:** **Parcel #:** 477908101001

Tax Year:	2018	**Levy:**	36.027000	**# of Imps:**	1	**Created On:**	
Tax Dist:	104	**Map #:**	4779	**LEA:**	821900	**Active On:**	06/23/1998
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

SMITH SIBLINGS LLC A CO LLC
C O R JEFERSON SMITH
PO BOX 3173
GRAND JUNCTION, CO 81502

Property Address

394 SADDLE HORN LN, TELLURIDE

Business Name

LOT 1 BLK 4 FILING 1 TELLURIDE SKI RANCHES CONT

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
10/28/2014	$0	Warranty Deed	435339			SMITH R JEFFERSON AND SMITH THOMAS B AND SMITH ANN STORRAR AS TC
01/19/1999	$0	Warranty Deed	323900			SMITH, BARBARA BATES
01/13/1998	$0	Warranty Deed	B31654648	316546	-48	SMITH, BARBARA BATES, ETAL (NOW OWNS 3/
01/03/1997	$0	Warranty Deed	B57439840	574	398-40	SMITH, BARBARA BATES NOW HAS 6.84/36 IN
01/18/1996	$0	Quit Claim	B55699101	556	99-101	SMITH, BARBARA ETAL
01/03/1995	$0	Warranty Deed	B54043739	540	437-39	SMITH BARBARA BATES NOW HAS 12/36 INT.
06/28/1994	$0	Warranty Deed	B53190103	531	901-03	SMITH, BARBARA BATES (DEEDS 1/36 TO EACH
02/05/1993	$0	Warranty Deed	B50579395	505	793-95	SMITH, BARBARA BATES
01/03/1992	$0	Warranty Deed	B486240	486	240	SMITH
01/22/1991	$0	Warranty Deed	B4745357	474	535-7	SMITH ETAL
01/02/1990	$0	Warranty Deed	B461888	461	888	SMITH ET AL
10/25/1989	$0	Warranty Deed	B458821	458	821	SMITH, B. ET AL
11/28/1988	$0	Warranty Deed	B449743	449	743	SMITH,B

Legal

LOT 1 BLK 4 FILING 1 TELLURIDE SKI RANCHES CONT 2.177 AC

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
08	42	09	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
SKI RANCHES	4	01	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1030802901 **Local #:** **Parcel #:** 477904309009

Tax Year:	2017	**Levy:**	31.497000	**# of Imps:**		**Created On:**	
Tax Dist:	103	**Map #:**	4779	**LEA:**	821900	**Active On:**	06/23/1998
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

SMITH SIBLINGS LLC
PO BOX 3173
GRAND JUNCTION, CO 81502

Property Address

TELLURIDE

Business Name

LOT 3 BLK 4 FILING 2 TELLURIDE SKI RANCHES CONTI

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
06/22/2004	$0	Warranty Deed	367511			SMITH LIMITED PARTNERSHIP AGREEMENT 2 3RDS INT
06/22/2004	$0	Warranty Deed	412315			SMITH LIMITED PARTNERSHIP A GENERAL PARTNERSHIP
06/22/2004	$0	Warranty Deed	412316			SMITH R JEFFERSON AND THOMAS B AND ANN STORRAR AS TC EA AN UND ONE THIRD INT
05/29/2001	$0	Warranty Deed	341785			SMITH BARBARA B

Legal

LOT 3 BLK 4 FILING 2 TELLURIDE SKI RANCHES

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
04	42	09	SW			

Subdivision Information

Sub Name	Block	Lot	Tract
SKI RANCHES	4	03	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0100	Market	108,464	Site	1.000000	$504,000.00	$504,000	29.00%	$146,160
Class				**Sub Class**					
Land Subtotal:					**2.49**		**$504,000**		**$146,160**

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1040092155 **Local #:** **Parcel #:** 477908101001

Tax Year:	2017	**Levy:**	31.347000	**# of Imps:**	1	**Created On:**	
Tax Dist:	104	**Map #:**	4779	**LEA:**	821900	**Active On:**	06/23/1998
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

SMITH SIBLINGS LLC A CO LLC
C O R JEFERSON SMITH
PO BOX 3173
GRAND JUNCTION, CO 81502

Property Address

394 SADDLE HORN LN, TELLURIDE

Business Name

LOT 1 BLK 4 FILING 1 TELLURIDE SKI RANCHES CONT

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
10/28/2014	$0	Warranty Deed	435339			SMITH R JEFFERSON AND SMITH THOMAS B AND SMITH ANN STORRAR AS TC
01/19/1999	$0	Warranty Deed	323900			SMITH, BARBARA BATES
01/13/1998	$0	Warranty Deed	B31654648	316546	-48	SMITH, BARBARA BATES, ETAL (NOW OWNS 3/
01/03/1997	$0	Warranty Deed	B57439840	574	398-40	SMITH, BARBARA BATES NOW HAS 6.84/36 IN
01/18/1996	$0	Quit Claim	B55699101	556	99-101	SMITH, BARBARA ETAL
01/03/1995	$0	Warranty Deed	B54043739	540	437-39	SMITH BARBARA BATES NOW HAS 12/36 INT.
06/28/1994	$0	Warranty Deed	B53190103	531	901-03	SMITH, BARBARA BATES (DEEDS 1/36 TO EACH
02/05/1993	$0	Warranty Deed	B50579395	505	793-95	SMITH, BARBARA BATES
01/03/1992	$0	Warranty Deed	B486240	486	240	SMITH
01/22/1991	$0	Warranty Deed	B4745357	474	535-7	SMITH ETAL
01/02/1990	$0	Warranty Deed	B461888	461	888	SMITH ET AL
10/25/1989	$0	Warranty Deed	B458821	458	821	SMITH, B. ET AL
11/28/1988	$0	Warranty Deed	B449743	449	743	SMITH,B

Legal

LOT 1 BLK 4 FILING 1 TELLURIDE SKI RANCHES CONT 2.177 AC

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
08	42	09	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
SKI RANCHES	4	01	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val

2021-20

Date: 2/3/21
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # 2021-20

Petitioner: Smith Siblings LLC
Agent: Duff & Phelps
Account Number: 103080290 1
Petitioner: ☐ **Did Protest** ☒ **Did Not Protest**
Year(s): 2018
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $504,000.00

Assessor's Office:

☑ Reviewed documentation and assessors' records for errors
☑ Attached documentation for recommendation of value
☐ Illegal/erroneous/clerical errors
☐ Illegal application of Mill Levy
☐ Taxable to Exempt
☐ Double assessment
☐ Taxpayer made reporting error on Personal Property Declaration
☐ Overvaluation: No protest filed for that year
☐ BAA or Court order
☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
☐ Field inspection was requested and conducted
☐ Applied for and confirmed contiguous classification
☑ Applied for contiguous classification, but did not meet all of the following requirements to qualify:
  - ☐ Parcels are touching, not separated by roads or common elements
  - ☑ Parcels are under common ownership
  - ☐ Unimproved parcel is used as a unit in conjunction with residential parcel

☑ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the June 30, 2020 market value
☐ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value: $504,000.00 **for the year(s)** 2018

2021-20

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received RECEIVED
(Use Assessor's or Commissioners' Date Stamp)
JAN 08 2021

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 21 (Day) 2020 (Year)

Petitioner's Name: SMITH SIBLINGS LLC

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code)

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1030802901	See Pg. 2

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2018 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Petitioner's estimate of value: $ 504,000 (Value) (2018 (Year))

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

Petitioner's Signature — Daytime Phone Number ( ) — Email

By Agent [signature] — Daytime Phone Number (303) 749-9007

Printed Name: Brad Baugh — Email brad.baugh@duffandphelps.com

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: Assessor's Recommendation
(For Assessor's Use Only)

Tax Year 2018

	Actual	Assessed	Tax
Original	504000	146160	5288.51
Corrected	504000	36290	1313.08
Abate/Refund	0	109890	3975.43

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2018 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**
Does not meet requirements to qualify for contiguous classification
Properties are not in common ownership

Peggy Kanta
Assessor's or Deputy Assessor's Signature

15-DPTAAR No. 920-66/17

Legal Description:

LOT 3 BLK 4 FILING 2 TELLURIDE SKI RANCHES

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: **Written Mutual Agreement of Assessor and Petitioner**
(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature Date

_____ _____
Assessor's or Deputy Assessor's Signature Date

Section IV: **Decision of the County Commissioners**
(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ ***(being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: **Action of the Property Tax Administrator**
(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent petitioner owned vacant property contiguous to petitioner's residential dwelling. Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on petitioner's behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the below referenced parcel. Duff & Phelps is delegated full authority to handle real property matters relative to assessments and to represent petitioner, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the parcel number(s) listed below and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2016** - **2020** or until revoked in writing by petitioner or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC
ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003
COUNTY: SAN MIGUEL
VACANT LAND PARCEL # R1030802901
PETITIONER'S SIGNED NAME: [signature]
PETITIONER'S PRINTED NAME: RICHARD J SMITH JR.
TITLE (in Relationship to Owner Entities) MEMBER SMITH SIBLINGS LLC
DATE EFFECTIVE: 10/22/19

Notarize

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1040092155 **Local #:** **Parcel #:** 477908101001

Tax Year:	2018	**Levy:**	36.027000	**# of Imps:**	1	**Created On:**	
Tax Dist:	104	**Map #:**	4779	**LEA:**	821900	**Active On:**	06/23/1998
PUC:		**Initials:**		**Acct Type:**	Residential	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

SMITH SIBLINGS LLC A CO LLC
C O R JEFERSON SMITH
PO BOX 3173
GRAND JUNCTION, CO 81502

Property Address

394 SADDLE HORN LN, TELLURIDE

Business Name

LOT 1 BLK 4 FILING 1 TELLURIDE SKI RANCHES CONT

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
10/28/2014	$0	Warranty Deed	435339			SMITH R JEFFERSON AND SMITH THOMAS B AND SMITH ANN STORRAR AS TC
01/19/1999	$0	Warranty Deed	323900			SMITH, BARBARA BATES
01/13/1998	$0	Warranty Deed	B31654648	316546	-48	SMITH, BARBARA BATES, ETAL (NOW OWNS 3/
01/03/1997	$0	Warranty Deed	B57439840	574	398-40	SMITH, BARBARA BATES NOW HAS 6.84/36 IN
01/18/1996	$0	Quit Claim	B55699101	556	99-101	SMITH, BARBARA ETAL
01/03/1995	$0	Warranty Deed	B54043739	540	437-39	SMITH BARBARA BATES NOW HAS 12/36 INT.
06/28/1994	$0	Warranty Deed	B53190103	531	901-03	SMITH, BARBARA BATES (DEEDS 1/36 TO EACH
02/05/1993	$0	Warranty Deed	B50579395	505	793-95	SMITH, BARBARA BATES
01/03/1992	$0	Warranty Deed	B486240	486	240	SMITH
01/22/1991	$0	Warranty Deed	B4745357	474	535-7	SMITH ETAL
01/02/1990	$0	Warranty Deed	B461888	461	888	SMITH ET AL
10/25/1989	$0	Warranty Deed	B458821	458	821	SMITH, B. ET AL
11/28/1988	$0	Warranty Deed	B449743	449	743	SMITH,B

Legal

LOT 1 BLK 4 FILING 1 TELLURIDE SKI RANCHES CONT 2.177 AC

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
08	42	09	NE			

Subdivision Information

Sub Name	Block	Lot	Tract
SKI RANCHES	4	01	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val

SAN MIGUEL COUNTY ASSESSOR
PROPERTY PROFILE

Account #: R1030802901 **Local #:** **Parcel #:** 477904309009

Tax Year:	2018	**Levy:**	36.183000	**# of Imps:**		**Created On:**	
Tax Dist:	103	**Map #:**	4779	**LEA:**	821900	**Active On:**	06/23/1998
PUC:		**Initials:**		**Acct Type:**	Vacant Land	**Inactive On:**	
Assign To:	UnAssigned					**Last Updated:**	

Owner's Name and Address

SMITH SIBLINGS LLC
PO BOX 3173
GRAND JUNCTION, CO 81502

Property Address

TELLURIDE

Business Name

LOT 3 BLK 4 FILING 2 TELLURIDE SKI RANCHES CONTI

Sales Summary

Sale Date	Sale Price	Deed Type	Reception #	Book	Page #	Grantor
06/22/2004	$0	Warranty Deed	367511			SMITH LIMITED PARTNERSHIP AGREEMENT 2 3RDS INT
06/22/2004	$0	Warranty Deed	412315			SMITH LIMITED PARTNERSHIP A GENERAL PARTNERSHIP
06/22/2004	$0	Warranty Deed	412316			SMITH R JEFFERSON AND THOMAS B AND ANN STORRAR AS TC EA AN UND ONE THIRD INT
05/29/2001	$0	Warranty Deed	341785			SMITH BARBARA B

Legal

LOT 3 BLK 4 FILING 2 TELLURIDE SKI RANCHES

Section	Township	Range	Qtr	QtrQtr	Government Lot	Government Tract
04	42	09	SW			

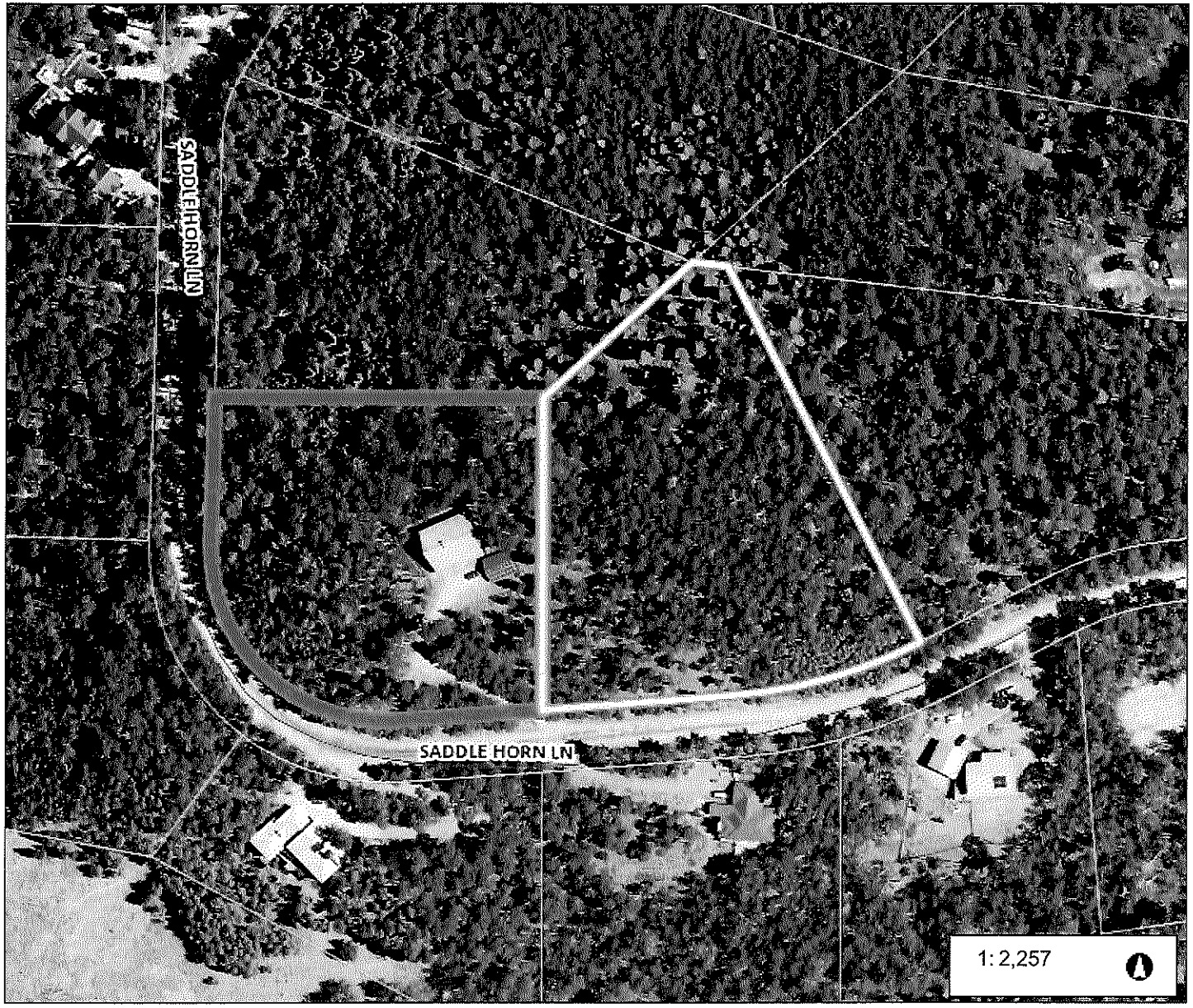
Subdivision Information

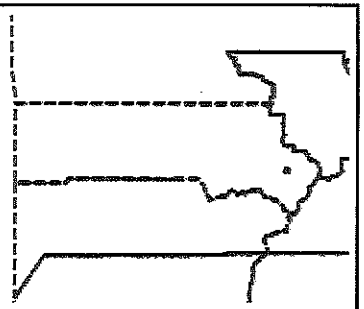
Sub Name	Block	Lot	Tract
SKI RANCHES	4	03	

Land Valuation Summary

Land Type	Abst Cd	Value By	Net SF	Measure	# of Units	Value/Unit	Actual Val	Asmt %	Assessed Val
Vacant Land	0100	Market	108,464	Site	1.000000	$504,000.00	$504,000	29.00%	$146,160
Class				**Sub Class**					
Land Subtotal:					**2.49**		**$504,000**		**$146,160**

San Miguel County, Colorado
Map Viewer





Legend

- Road
- County Boundary
- Town Boundary
- Tax Parcels cache

Map Generated
1/11/21 2:26 PM

Notes

0.1 0 0.04 0.1 Miles

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

www.sanmiguelcountyco.gov

AGENDA ITEM - 3.p.

TITLE:

HEARING: Consideration of a request by the Assessor to Deny Petition 2020-21 for abatement or refund of taxes, TY2017-18, Steinberg, Joseph S & Diane H JT, Lot 13 Boulder Village, R1010000194, R1010000193, R1010000192./MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Assessor recommends denial, does not meet the requirements for contiguous classification. Dakota Ave separates the improved lot from the vacant lots.

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
Assessor Recommendation TY2017-18 Steinberg 2020-21	2/5/2021

2020 - 21

Date: 2-4-21
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # 2020 - 21

Petitioner: Steinberg, Joseph S & Diane H JT
Agent: 10100000194, 10100000193, 10100000192
Account Number:
Petitioner: ☐ **Did Protest** ☒ **Did Not Protest**
Year(s): 2017 & 2018
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $ SAME AS Assessor

Assessor's Office:

☑ Reviewed documentation and assessors' records for errors
☑ Attached documentation for recommendation of value
☐ Illegal/erroneous/clerical errors
☐ Illegal application of Mill Levy
☐ Taxable to Exempt
☐ Double assessment
☐ Taxpayer made reporting error on Personal Property Declaration
☐ Overvaluation: No protest filed for that year
☐ BAA or Court order
☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
☐ Field inspection was requested and conducted
☐ Applied for and confirmed contiguous classification
☑ Applied for contiguous classification, but did not meet all of the following requirements to qualify:
  ☑ Parcels are touching, not separated by roads or common elements — Dakota Ave separates the improved lot from the vacant lots
  ☐ Parcels are under common ownership
  ☐ Unimproved parcel is used as a unit in conjunction with residential parcel
☐ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the June 30, 2020 market value
☐ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value: $ 2,464,000.00 **for the year(s)** 2017 & 2018

RECEIVED
2020-21
JAN 03 2020

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year).

Petitioner's Name STEINBERG JOSEPH S AND DIANE H JT c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code).

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1010000194, R1010000193	Lot 13, Boulder Village, TOT & Lot 12, Boulder Village
R1010000192	Lot 11, Boulder Village TOT

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) **2017** and **2018** are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Petitioner's estimate of value: $ 2,464,000 (Value) (2017 (Year)) and $ 2,464,000 (Value) (2018 (Year))

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____
Petitioner's Signature

Daytime Phone Number (_____)

Email: _____.

By _____ (Agent's Signature*) Daytime Phone Number (303) 749-9007

Printed Name: **Brad Baugh** Email: **brad.baugh@duffandphelps.com**

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114. 5(1), C.R. S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

	Tax Year 2017			Tax Year 2018		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	924,000	267,960	$9,634.77	924,000	267,960	$11,506.20
Corrected	770000 770,000	223,300 223,300	$8,028.97 $8,028.99	770,000 770,000	223,300 223,300	$9,588.50 $9,588.50
Total Correction	2,464,000	714,560	25,692.91	2,464,000	714,560	$30,683.20
Abate/Refund		177,410	6,380.55		177,410	7,617.98
		537,150	19,312.16		$537,150	$23,065.22

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2017 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: 2018 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**
Does not meet the requirements for contiguous classification

Peggy Kanta
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/16

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ ***(being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent petitioner owned vacant property contiguous to petitioner's residential dwelling. Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on petitioner's behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the below referenced parcel. Duff & Phelps is delegated full authority to handle real property matters relative to assessments and to represent petitioner, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the parcel number(s) listed below and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2016 - 2020** or until revoked in writing by petitioner or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC

ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

COUNTY: SAN MIGVEL

VACANT LAND PARCEL # 456536302033

R1010000194
R1010000193
R1010000192

PETITIONER'S SIGNED NAME: _____

PETITIONER'S PRINTED NAME: JOSEPH S. STEINBERG

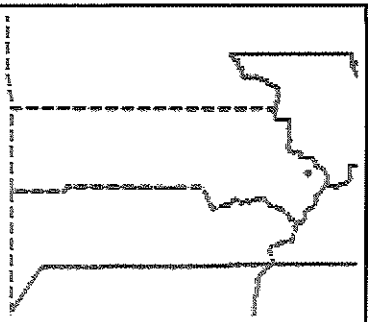
TITLE (In Relationship to Owner Entities) OWNER

DATE EFFECTIVE: 11/07/2019

Notarize

San Miguel County, Colorado
Map Viewer Steinberg

~~Strome Lot 98, Fil#1, TMV~~



Legend

- Road
- Structure (address)
- Driveway (address)
- County Boundary
- Town Boundary
- Tax Parcels cache

Map Generated
2/25/20 3:36 PM

Notes

Steinberg

0.0 0 0.01 0.0 Miles

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

www.sanmiguelcountyco.gov

AGENDA ITEM - 3.q.

TITLE:

WITHDRAWN (Late Addition) HEARING Consideration of a request by the Assessor to deny Petition #2020-9 for abatement or refund of taxes, TY 2017, Tiedeken, Frank J., c/o Duff & Phelps, SW4NE4 14-44-13 40AC, R2040098484./MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Recommendation by the Assessor to Deny petition.
Not held in common ownership.

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Attorney
Description:			

ATTACHMENTS:

Description	Upload Date
Assessor recommendation Tiedeken TY2017	2/3/2021

Date: 1-27-21
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # 2020-9

Petitioner: Tiedeken, Frank J
Agent: Ouer + Phelps
Account Number: 2400898484
Petitioner: ☐ **Did Protest** ☒ **Did Not Protest**
Year(s): 2017
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $ 92,000.00

Assessor's Office:

☑ Reviewed documentation and assessors' records for errors
☑ Attached documentation for recommendation of value
☐ Illegal/erroneous/clerical errors
☐ Illegal application of Mill Levy
☐ Taxable to Exempt
☐ Double assessment
☐ Taxpayer made reporting error on Personal Property Declaration
☐ Overvaluation: No protest filed for that year
☐ BAA or Court order
☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
☐ Field inspection was requested and conducted
☐ Applied for and confirmed contiguous classification
☑ Applied for contiguous classification, but did not meet all of the following requirements to qualify:
  ☐ Parcels are touching, not separated by roads or common elements
  ☑ Parcels are under common ownership not under Common Ownership
  ☐ Unimproved parcel is used as a unit in conjunction with residential parcel
☑ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the June 30, 2020 market value
☐ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value: $ 92020.00 **for the year(s)** 2017

2020-9

RECEIVED

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel Date Received JAN 09 2020
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year)

Petitioner's Name: TIEDEKEN FRANK J c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code)

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R2040098484	SW4NE4 14-44-13 40AC

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2017 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residential account number.

Petitioner's estimate of value: $ 92,000 (Value) (2017) (Year)

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

Petitioner's Signature

Daytime Phone Number ( ) .

Email: .

By Brad Baugh (Agent's Signature*) Daytime Phone Number (303) 749 - 9007 .

Printed Name: Brad Baugh .Email: Brad.Baugh@duffandphelps.com .

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

Tax Year 2017 54.103 mills

	Actual	Assessed	Tax
Original	92,000	26,680	$1,443.47
Corrected	92,000	6,620	$ 358.16
Abate/Refund	0	20,060	$ 1,085.31

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year 2017 Protest? ☒ No ☐ Yes **(If a protest was filed, please attach a copy of the NOD.)**

☒ **Assessor recommends denial for the following reason(s):**

Not the owner in 2017
Property owned by Shawn Christman

Peggy Kanter
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/17

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ ***(being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

TRAVIS STEWARD 720 279 7847

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent **TIEDEKEN FRANK J** for the property known by account number **R2040098484** regarding the real property assessment matters in **San Miguel County, Colorado.** Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on our behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the above referenced parcel. This agent is delegated full authority to handle real property matters relative to assessments and to represent us, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the account number **R2040098484** and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2014 - 2016** or until revoked in writing by **TIEDEKEN FRANK J** or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC
ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

SIGNED NAME: FJTiedeken
PRINTED NAME: FRANK J TIEDEKEN
TITLE (in Relationship to Owner Entities) PARCEL OWNER
DATE EFFECTIVE: 5/19/16

Notarize

442565
Page 1 of 2
SAN MIGUEL COUNTY, CO
M. KATHLEEN ERIE, CLERK-RECORDER
05-24-2016 12:15 PM Recording Fee $16.00
Documentary Fee: $8.00

State Documentary Fee
Date: May 23, 2016
$ 8.00

Warranty Deed
(Pursuant to 38-30-113 C.R.S.)

THIS DEED, made on **May 23, 2016** by **FRANK J. TIEDEKEN** Grantor(s), of the County of **MONMOUTH** and State of **NEW JERSEY** for the consideration of **($80,000.00)** *** **Eighty Thousand and 00/100** *** dollars in hand paid, hereby sells and conveys to **SHAWN CHRISTMAN** Grantee(s), whose street address is **PO BOX 2607 TELLURIDE, CO 81435**, County of **SAN MIGUEL**, and State of **COLORADO**, the following real property in the County of **San Miguel**, and State of Colorado, to wit:

THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 14, TOWNSHIP 44 NORTH, RANGE 13 WEST, NEW MEXICO PRINCIPAL MERIDIAN, COUNTY OF SAN MIGUEL, STATE OF COLORADO.
THOSE EASEMENT RIGHTS SHOWN ON EASEMENT DEED RECORDED 5/24/16 AT RECEPTION NO. 442546
also known by street and number as: **(VACANT) TBD COUNTY ROAD V44 NORWOOD CO 81423**

with all its appurtenances and warrants the title to the same, subject to **taxes for the year 2016 and subsequent years and those specific Exceptions attached hereto as Exhibit B2, and incorporated herein by this reference.**

FRANK J. TIEDEKEN

State of New Jersey)
) ss.
County of Monmouth)

The foregoing instrument was acknowledged before me on this day of May ___, 2016 by **FRANK J. TIEDEKEN**.

FRANCISCO J ESCALANTE
ID # 2443596
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires March 10, 2019

Notary Public
My commission expires March 10, 2019

When Recorded Return to: **SHAWN CHRISTMAN**
PO BOX 2607 TELLURIDE, CO 81435

MAR 10 2019

Land Title

EXHIBIT B2

Property Address: **(VACANT) TBD COUNTY ROAD V44 NORWOOD CO 81423**

RIGHT OF WAY FOR DITCHES OR CANALS CONSTRUCTED BY THE AUTHORITY OF THE UNITED STATES AS RESERVED IN UNITED STATES PATENT RECORDED JANUARY 13, 1926, IN BOOK 99 AT PAGE 278.

ONE HALF OF OIL, GAS, MINERALS AND OTHER MINERAL RIGHTS AS CONVEYED IN INSTRUMENT RECORDED JUNE 27, 1960, IN BOOK 293 AT PAGE 473, AND ANY AND ALL ASSIGNMENTS THEREOF OR INTERESTS THEREIN.

TERMS, CONDITIONS, PROVISIONS, BURDENS AND OBLIGATIONS AS SET FORTH IN EASEMENT FOR POWER LINE AND RELATED FACILITIES RECORDED APRIL 05, 1993 IN BOOK 508 AT PAGE 990.

ANY TAX, LIEN, FEE, OR ASSESSMENT BY REASON OF INCLUSION OF SUBJECT PROPERTY IN THE NORWOOD FIRE PROTECTION DISTRICT, AS EVIDENCED BY INSTRUMENT RECORDED JANUARY 11, 2008, UNDER RECEPTION NO. 399298 AND RECORDED DECEMBER 30, 2009 IN SURVEYORS PLAT BOOK 51 AT PAGE 694 AND RECORDED DECEMBER 17, 2009 UNDER RECEPTION NO. 410284.

ANY RIGHTS OR INTERESTS OF THIRD PARTIES WHICH EXIST OR ARE CLAIMED TO EXIST IN AND OVER THE PRESENT AND PAST BED, BANKS OR WATERS OF DITCH WHICH TRAVERSES SUBJECT PROPERTY, INCLUDING BUT NOT LIMITED TO DITCH MAINTENANCE AND ACCESS RIGHTS TO LANDS ADJOINING THE DITCH, AS DISCLOSED BY ASSESSOR'S MAP, ESI 26999793.

MATTERS DISCLOSED ON IMPROVEMENT LOCATION CERTIFICATE ISSUED BY SAN MIGUEL ENGINEERING, JOB NO. SC8-TIEDEKENILC. STORED IN OUR RECORDS AS ESI 27268772 .

AGENDA ITEM - 3.r.

TITLE:

WITHDRAWN (Late Addition) Consideration of a request by the Assessor to deny petition 2020-11 for abatement or refund of taxes, TY2017-18, Zug, Elizabeth & Graham JT, c/o Duff & Phelps, Unit 3, Knoll Estates, TMV, R1080090130/MOTION

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Assessor recommends denial
Parcels are separated by roads or common elements

Motion to deny petition for abatement or refund of taxes Petition #2020-11 ZUG, Elizabeth & Graham JT, c/o Duff & Phelps, Unit 3, Knoll Estates, TMV,

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Attorney
Description:			

ATTACHMENTS:

Description	Upload Date
Assessor recommendation Zug #2020-11 TY 2017-18	2/2/2021

Date: 1-27-21
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # 2020-11

Petitioner: Zug, Elizabeth And Zug, Graham JT
Agent: Duff & Phelps
Account Number:
Petitioner: ☒ **Did Protest** ☒ **Did Not Protest**
Year(s): 2017 2018
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $ 250,000.00

Assessor's Office:

☑ Reviewed documentation and assessors' records for errors
☑ Attached documentation for recommendation of value
☐ Illegal/erroneous/clerical errors
☐ Illegal application of Mill Levy
☐ Taxable to Exempt
☐ Double assessment
☐ Taxpayer made reporting error on Personal Property Declaration
☐ Overvaluation: No protest filed for that year
☐ BAA or Court order
☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
☐ Field inspection was requested and conducted
☐ Applied for and confirmed contiguous classification
☑ Applied for contiguous classification, but did not meet all of the following requirements to qualify:
  ☑ Parcels are touching, ~~not~~ are separated by roads or common elements
  ☐ Parcels are under common ownership
  ☐ Unimproved parcel is used as a unit in conjunction with residential parcel
☑ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the June 30, 2020 market value
☐ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value: $ 250,000.00 **for the year(s)** 2017 & 2018

RECEIVED
2020 - 11
JAN 09 2020

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year).

Petitioner's Name ZUG ELIZABETH K AND c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code).

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1080090130	Unit 3, Knolls Estate, TMV

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) **2017** and **2018** are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Petitioner's estimate of value: $ 250,000 (Value) (2017) (Year) and $ 250,000 (Value) (2018) (Year)

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____
Petitioner's Signature

Daytime Phone Number (_____)_____

Email: _____.

By _____ (Agent's Signature*) Daytime Phone Number (303) 749-9007

Printed Name: **Brad Baugh** Email: **brad.baugh@duffandphelps.com**

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114. 5(1), C.R. S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

	Tax Year 2017 46.936 mills			Tax Year 2018 51.353 mills		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	250,000	72,500	$3402.14	250,000	72,500	$3723.09
Corrected	250,000	18,000	$844.67	250,000	18,000	$924.35
Abate/Refund	0	54,500	$2557.47	0	54,500	2798.74

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: 2017 Protest? ☐ No ☒ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: 2018 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**

Common area between lots
Per Dec's Lot lines don't touch

Peggy Kanter
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/16

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ ***(being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent petitioner owned vacant property contiguous to petitioner's residential dwelling. Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on petitioner's behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the below referenced parcel. Duff & Phelps is delegated full authority to handle real property matters relative to assessments and to represent petitioner, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the parcel number(s) listed below and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2016 - 2020** or until revoked in writing by petitioner or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC
ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

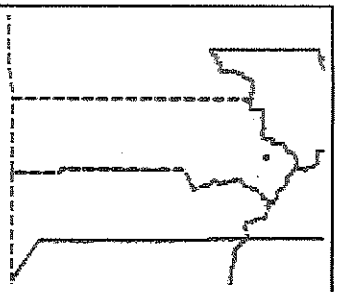
COUNTY: San Miguel
VACANT LAND PARCEL # R108000130
PETITIONER'S SIGNED NAME: Elizabeth E Zug / Graham F. Zug
PETITIONER'S PRINTED NAME: Elizabeth E Zug / Graham F. Zug
TITLE (in Relationship to Owner Entities) SAME

DATE EFFECTIVE: Oct. 23, 2019

Notarize

San Miguel County, Colorado
Map Viewer

Zug Unit 3 Knolls Estate



Legend

- Road
- County Boundary
- Town Boundary
- Tax Parcels cache

Map Generated
1/27/21 3:49 PM

Notes

0,0 0 0.01 0.0 Miles

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

www.sanmiguelcountyco.gov

AGENDA ITEM - 3.s.

TITLE:

HEARING: Consideration of a request by the Assessor to Deny Petitions 2020-5 & 2020-6, for abatement or refund of taxes,TY20171978 Trust LLC, Lot 37 & 36, BLK5 West Telluride R1010020008 R1010020007

Presented by: Peggy Kanter, Assessor
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

Assessor Recommends to Deny. Lot lines do not touch.

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
Assessor Review 1978 Trust TY2017 #2020-5 & 6	2/6/2021

2020-546

Date: 2/5/20
To: San Miguel County Commissioners
From: Peggy Kanter, San Miguel County Assessor
RE: Abatement Petition # _____

Petitioner: 1978 Trust LLC A CO
Agent: ~~Duff~~ + Phelps
Account Number: 101002000 8 + 101020007
Abatement Year: 2017
Petitioner: ☐ **Did Protest** ☒ **Did Not Protest**
Year(s): 2017
Petitioner provided documentation: ☐ **Yes** ☒ **No**
Petitioner's estimate of value: $ 859,457.40 each lot

Assessor's Office:

☒ Reviewed documentation and assessors' records for errors
☐ Attached documentation for recommendation of value
☐ Illegal/erroneous/clerical errors
☐ Illegal application of Mill Levy
☐ Taxable to Exempt
☐ Double assessment
☐ Taxpayer reporting error on Personal Property
☐ Overvaluation: No protest filed for that year
☐ BAA or Court order
☐ BIA (Best Information Available) When an owner does not file a personal property declaration schedule with the Assessor, the Assessor assigns a BIA assessment to the property, § 39-5-116 (1) C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, an abatement petition filed by the owner on the BIA assessment should be denied, 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).
☐ Overvaluation: Law precludes owners from filing both a protest and an abatement petition for the same assessment year when overvaluation is the reason for the abatement 39-10-114 (1)(a)(I)(D) C.R.S.
☐ Late Filing: Abatement or refund of taxes is limited to a maximum of two (2) years after the January 1 of the year following the year in which taxes were levied 39-10-114 (1)(a)(I)(A) C.R.S.
☐ Homeowners' Association (HOA) Common Elements transferred after January 1 is not prorated
☐ Field inspection was requested and conducted
☐ Applied and confirmed contiguous classification
☒ Applied for contiguous classification, but did meet the definition or guidelines to qualify
☐ Assessor's office **denies** petition: After review, Assessor felt the actual value correctly reflects the January 1, 2019 value
☐ Assessor's office **approves** or **approves in part** an adjustment to the petitioned parcel

Assessor recommends final actual value for petition $ 859,457.40 **for the year (s)** 2017 For EACH Account

2020-5+6

RECEIVED

JAN 09 2020

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received _____ (Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 20 (Day) 2019 (Year)

Petitioner's Name: 1978 TRUST LLC A CO LLC c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver (City or Town) CO (State) 80202 (Zip Code)

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R1010020008 859,457-249,240	Lot 37, BLK 5, West Telluride (vacant)
R1010020007 859,457-249,240	Lot 36, BLK 5, West Telluride (vacant)

Taxes $8,961.67
$8,961.67

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2017 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residential account number.

Petitioner's estimate of value: Total $ 1,718,914 (Value) (2017) (Year)

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

_____ Daytime Phone Number ( ) _____

Petitioner's Signature Email: _____

By Brad Baugh Daytime Phone Number (303) 749 - 9007

Agent's Signature*

Printed Name: Brad Baugh Email: Brad.Baugh@duffandphelps.com

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II:

Assessor's Recommendation

(For Assessor's Use Only)

35.956 ac.

Tax Year 2017

2 Accts totals

	Actual	Assessed	Tax			
Original	1,718,914	498,480	$17,923.34	859,457	249,240	$8,961.67
Corrected	1,718,914	123,760	$ 4,449.91	11	61,880	$ 2,224.95
Abate/Refund	0	374,720	$13,473.43		187,360	6,736.72

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year 2017 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ **Assessor recommends denial for the following reason(s):**

1010020008 Lot lines do not touch improved lot
1010020007 Lot lines touch improved lot but that lot has 4 units & 4 owners

Peggy Kanter

Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/17

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ (***being present--not present)***, and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent **1978 TRUST LLC** for the property known as **R1010020008, R1010020007** regarding the real property assessment matters in **San Miguel County, Colorado.** Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on our behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the above referenced parcel. This agent is delegated full authority to handle real property matters relative to assessments and to represent us, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to **R1010020008, R1010020007** and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2014 - 2016** or until revoked in writing by **1978 TRUST LLC** or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC
ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003
SIGNED NAME: [signature]
PRINTED NAME: Michael C Bocchino
TITLE (in Relationship to Owner Entities) owner
DATE EFFECTIVE: 12/21/2016

STATE OF FLORIDA
COUNTY OF Pinellas
The foregoing instrument was acknowledged before me this 12-21-2016 by Michael A. Bocchino who is personally known to me, or has produced FDL as identification, who did (did not) take an oath.

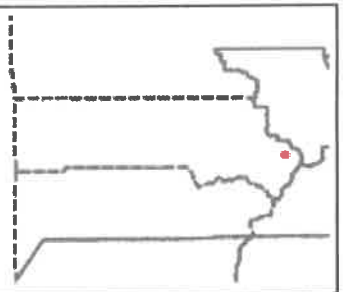
[signature]

CHERYL W. DIALOISO
Notary Public - State of Florida
My Comm. Expires May 5, 2018
Commission # FF 119535
Bonded Through National Notary Assn.

Notarize

San Miguel County, Colorado
Map Viewer

1978 Trust LLC A CO LLC



Legend

- Road
- County Boundary
- Town Boundary
- Tax Parcels cache

Map Generated
1/5/21 12:46 PM

Notes

0.0 0 0.01 0.0 Miles

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

www.sanmiguelcountyco.gov

AGENDA ITEM - 4.a.

TITLE:

12:45 pm Discussion and update with the San Miguel County Stakeholders concerning the COVID 19 outbreak.

Presented by: Grace Franklin, Public Health Director
Time needed: 90 mins

PREPARED BY:

RECOMMENDED ACTION/MOTION:

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
PowerPoint Presentation	2/9/2021

BOCC Update

02/8/2021

COVID Testing

Telluride
Mondays and Tuesdays: 7 am-2 pm
Saliva COVID Test
County Park and Ride Lot at Lawson Hill

Wednesdays: 10 am -12 pm
Nasal Swab COVID Test Telluride Carhenge Parking Lot

Mountain Village
Wednesdays: 2-4 pm
Nasal swab
Mountain Village Gondola Parking Garage next to Town Hall

Norwood
Tuesdays, 11 am-1:30 pm
Nasal swab
Norwood Pig Palace at the Fairgrounds

Medical Centers
Telluride Regional Medical Center (970-728-3848)
Telluride Whole Health (970-239-8674)
Uncompahgre Medical Center (970-327-4233)

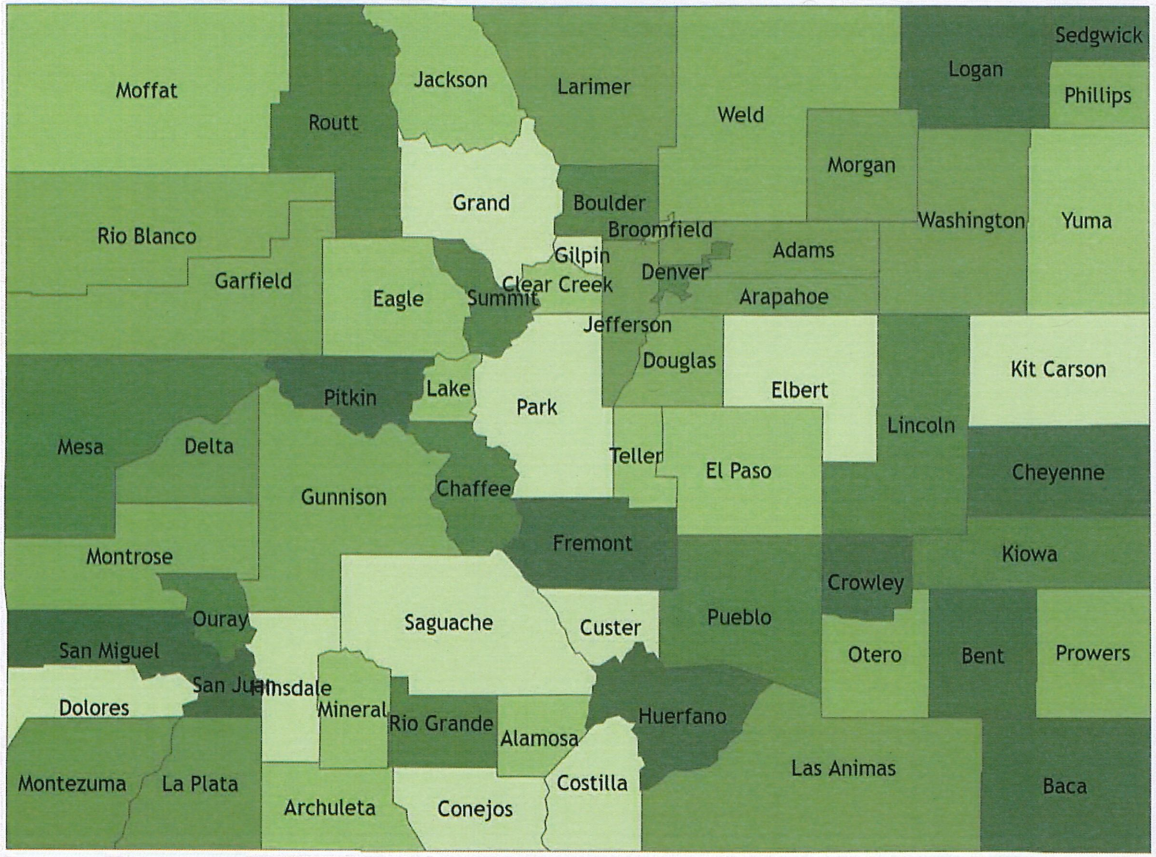
Tests Administered : 947

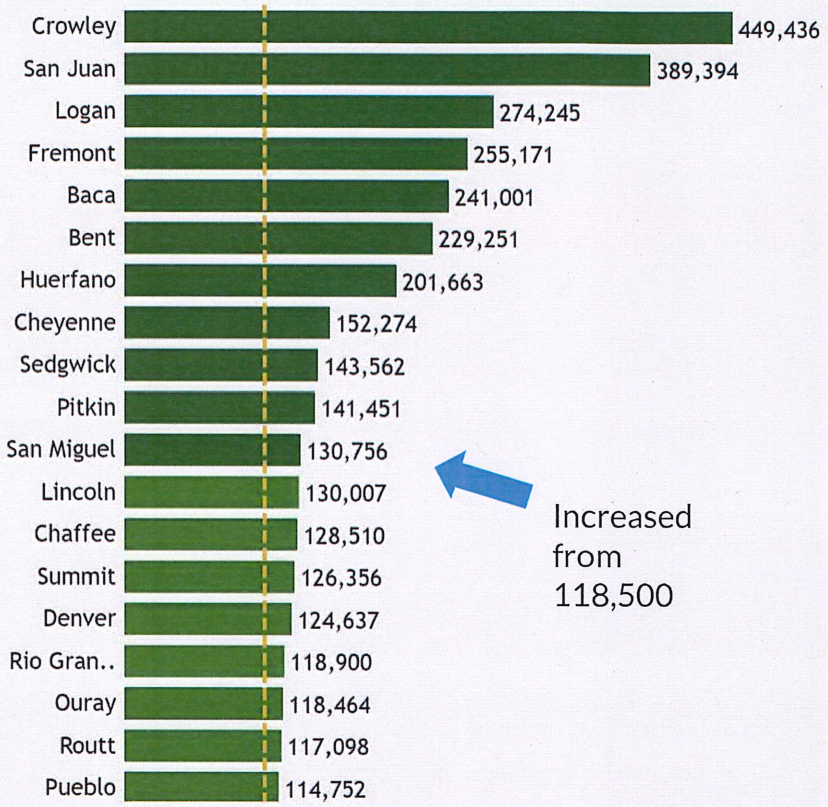
- Microgen / PH: 551
- TMC: 216
- UMC: 42
- TSG: 125
- TWH: 13

Turnaround Time for Labs:

- Microgen: ~ 1-2 days
- Labcorps: ~1-2 days
- State Lab: ~1-2 days

Total COVID-19 Testing Rate per 100,000 People in Colorado By County





Increased from 118,500

SMC Vaccine Updates

COVID-19 Vaccine Distribution

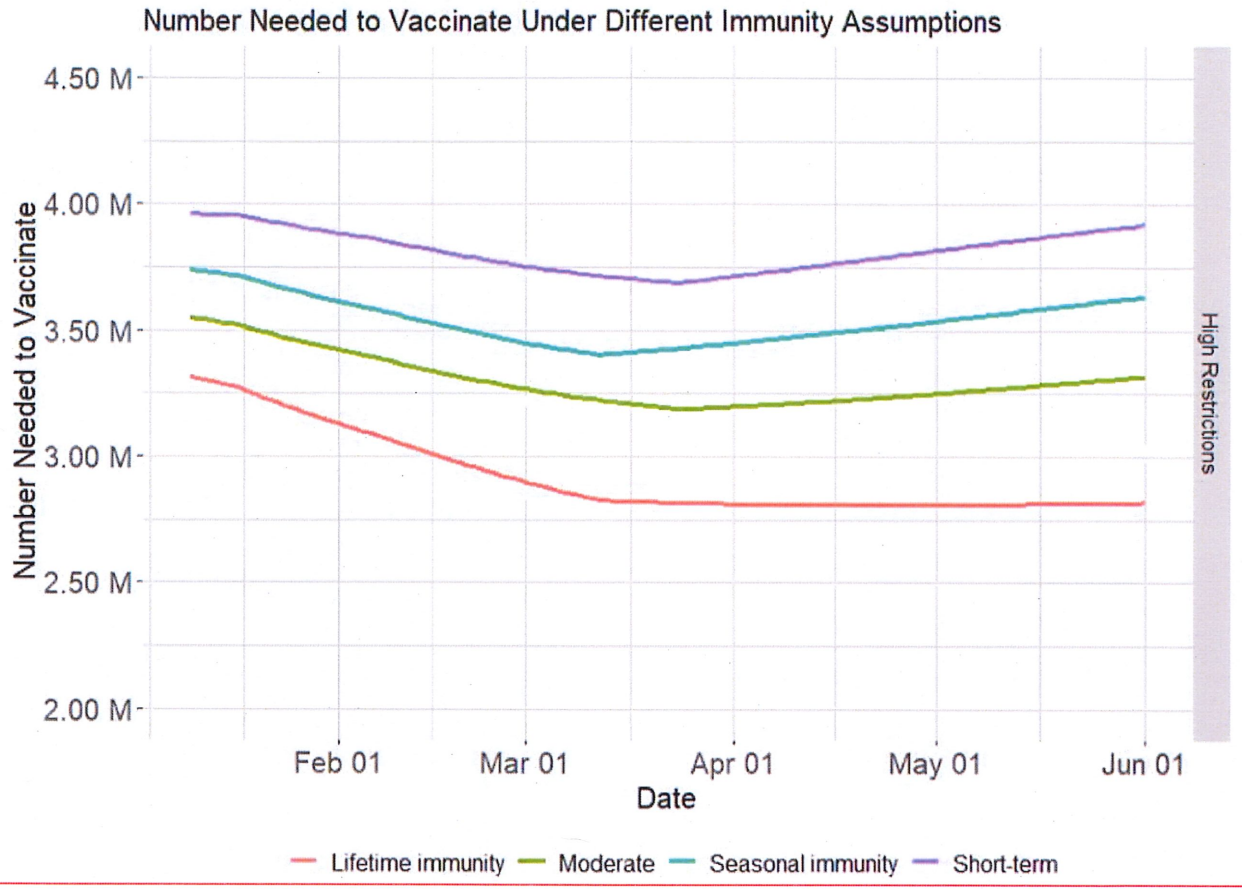
San Miguel County is in Phase 1A & 1B

Total Vaccines Administered	First Doses	Second Doses
1,654 (updated weekly)	1,082 (updated weekly)	572 (updated weekly)

Vaccine Providers: Public Health, TRMC, and UMC
State's updated distribution approach: Phasing and Pro Rata #'s
Anticipate same vaccine #'s through Mid-March

Under realistic immunity scenarios, at current TC level, number needed to vaccinate increases over time

- Herd immunity = $1 - \frac{1}{R_0}$
- Colorado R_0 ~ 5 -> ~80% of population
- Currently ~23% of population has been infected
  - Lifetime immunity scenario: 57% of population needs to be vaccinated
  - Temporary immunity – vaccination is a moving target
- Under high restrictions, number needed to vaccinate increases over time with temporary immunity



COVID-19 VACCINE DISTRIBUTION

Winter

REVISED DATE: 01/29/2021

PHASE:			
1A	**Highest-risk health care workers and individuals:**	» People who have direct contact with COVID-19 patients for 15 minutes or more over a 24-hour period.	» Long-term care facility staff and residents.
1B.1	**Coloradans age 70+, moderate-risk health care workers, and first responders:**	» Health care workers with less direct contact with COVID-19 patients (e.g. home health, hospice, pharmacy, dental, etc.) and EMS.	» Firefighters, police, COVID-19 response personnel, correctional workers, and funeral services. » People age 70 and older.
1B.2	**Coloradans ages 65-69, pre-K-12 educators and child care workers in licensed child care programs, and continuity of state government:**	» Child care workers in licensed child care programs, teachers (full-time and substitutes), bus, food, counselors, administrative, safety and other support services offered inside the school.	» Members of the Executive and Judicial branches of state government. *note: members of the legislative branch have already received access to the vaccine » People ages 65-69.
1B.3	**Frontline essential workers and people age 16-64 with two or more high risk conditions:**	» Frontline essential workers in food and agriculture, manufacturing, U.S.postal service, public transit and specialized transportation staff, grocery, public health, frontline essential human service workers, faith leaders, and direct care providers for Coloradans experiencing homelessness and essential frontline journalists.	» People 16-64 with 2 or more high risk conditions as listed: Coloradans with cancer (defined as patients who are currently receiving treatment or have received treatment within the last month for cancer), chronic kidney disease, COPD, diabetes mellitus, Down syndrome, specific heart conditions (heart failure, cardiomyopathies or coronary heart disease, and severe valvular/congenital heart disease), obesity (BMI ≥ 30kg/m^2), pregnancy, sickle cell disease, solid organ transplant and people with disabilities that prevent them from wearing masks.
Spring			
PHASE: 2	**People age 60-64, people with high risk conditions, and the continuation of operations for state government and continuity of local government:**	» People age 60-64. » People 16-59 with 1 high risk condition as listed: Coloradans with cancer (defined as patients who are currently receiving treatment or have received treatment within the last month for cancer), chronic kidney disease, COPD, diabetes mellitus, Down syndrome, specific heart conditions (heart failure, cardiomyopathies or coronary heart disease, and severe valvular/congenital heart disease), obesity (BMI ≥ 30kg/m^2), pregnancy, sickle cell disease, solid organ transplant. People with disabilities that prevent them from wearing masks.	» Local continuity of local government defined as executives of those branches of government and a limited amount of essential support staff needed to provide for continuity of government. » Continuation of operations for state government is defined as those individuals defined by continuity of operations plans that each agency holds to continue to provide services. » Adults who received a placebo during a COVID-19 vaccine clinical trial.
Summer			
PHASE: 3	**General public:**	» Anyone age 16 - 59.	

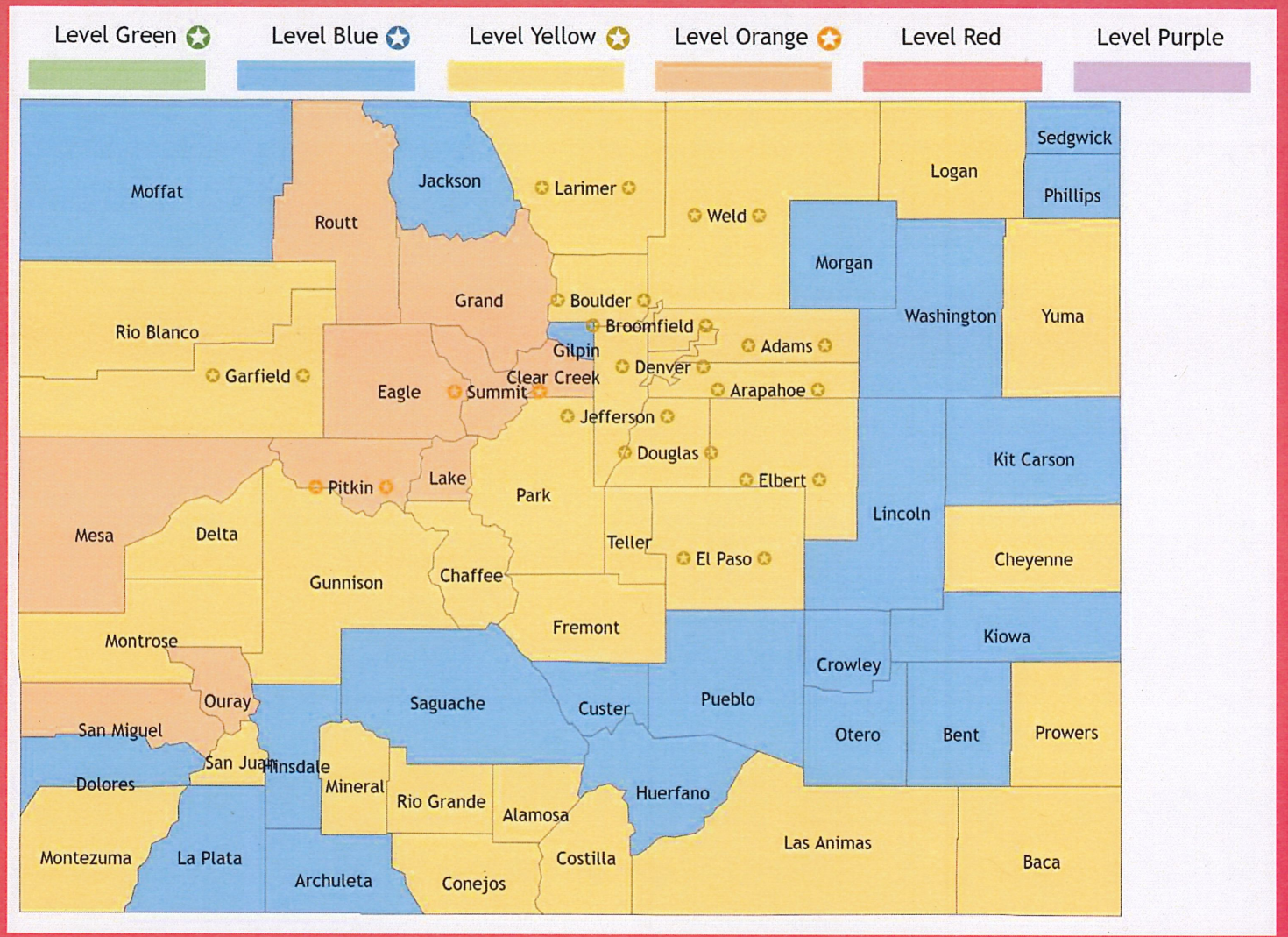
*Timeline subject to change based on supply chain. Prioritization subject to change based CDC guidance, data, science, availability.

- In progress - Upcoming phase

Please note: As we move through phases, people in previous phases remain eligible.

Summary Epi Trends

- Cases, hospitalizations, and deaths are overall declining in Colorado and most states but some mountain communities have highest rates they have seen since start of pandemic
- Update on variants
  - 16 confirmed- 13 B.1.1.7, 3 L452R (CA)
  - Variants of Concern (VOCs) like B.1.1.7 vs. Variants of Interest (VOIs) like L452R
  - Sentinel surveillance- last week 2 of 53 sequenced isolates were B.1.1.7
  - UK shared prelim data that B.1.1.7 may cause slightly more severe disease
  - Prelim info that South Africa and Brazil variants could decrease vaccine efficacy
- Modeling- transmission control has decreased slightly
  - Scenarios incorporating vaccines show that in the near-term, the most cases and deaths will be prevented by keeping transmission control at high levels (~80%).
  - Impact of variant introduction is also mitigated by keep transmission control high
  - Incorporating duration of immunity


Level Green
Level Blue
Level Yellow
Level Orange
Level Red
Level Purple
Moffat
Routt
Jackson
Larimer
Weld
Logan
Sedgwick
Phillips
Morgan
Washington
Yuma
Grand
Boulder
Broomfield
Adams
Rio Blanco
Garfield
Gilpin
Denver
Clear Creek
Eagle
Summit
Arapahoe
Jefferson
Douglas
Kit Carson
Pitkin
Lake
Park
Elbert
Lincoln
Mesa
Delta
Teller
El Paso
Cheyenne
Gunnison
Chaffee
Fremont
Kiowa
Montrose
Crowley
Ouray
Saguache
Custer
Pueblo
San Miguel
Otero
Bent
Prowers
San Juan
Hinsdale
Dolores
Mineral
Rio Grande
Alamosa
Huerfano
Montezuma
La Plata
Archuleta
Conejos
Costilla
Las Animas
Baca

San Miguel County Colorado COVID-19 Dashboard

Total Local Cases
771
Updated M-F*, PCR & Antigen positives

Active Local Cases
54
Updated M-F*

Weekly Tests (1 of 10)
816
Feb 1-7
Updated Tuesdays

Total Tests
12,322
Updated Tuesdays

Positivity & Incidence rates daily updates are available on the Colorado Dial Dashboard.

***Data for Saturday, Sunday & Monday updated Monday evening**
San Miguel County COVID-19 community health metrics, information and news
https://www.sanmiguelcountyco.gov/coronavirus
State of Colorado COVID-19 Data
https://covid19.colorado.gov/data

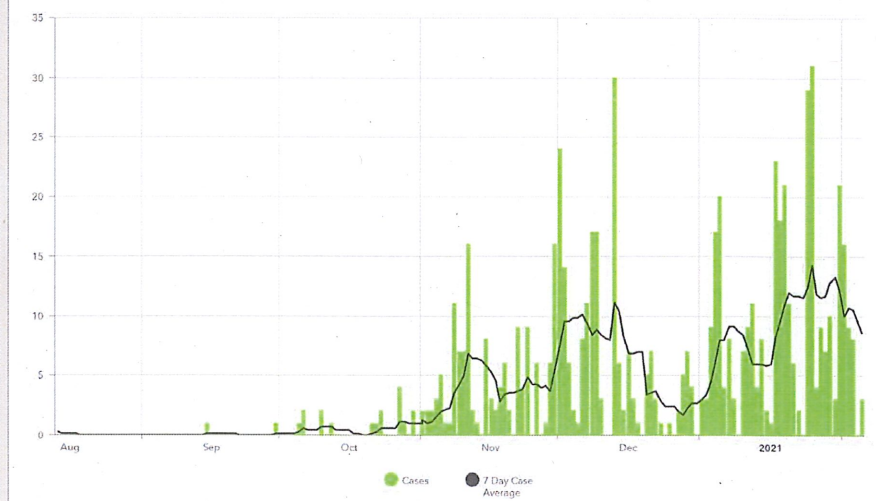
Positivity Rate (1 of 10)
6.9%
Feb 1-7
Updated Tuesdays from the Colorado Dial Dashboard

Incidence Rate (1 of 10)
709.6
Feb 1-7
Updated Tuesdays from the Colorado Dial Dashboard

Hospitalizations
0
Current

Hospitalizations
10
Since March 2020

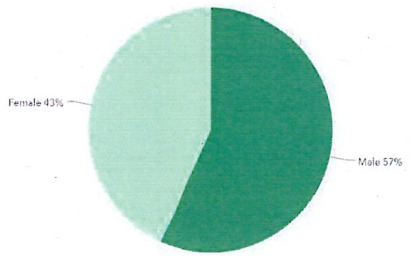
San Miguel County PCR/Antigen Positive COVID-19 Local Cases and 7 Day Case Average
(Updated M-F*)



A downloadable data table for this graph is available on our Open Data site. Source: San Miguel County DPHE

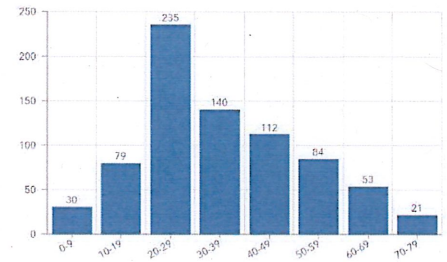
Cases & 7 Day Average | Biweekly Cases | WWT Sampling | Cases by Location

Local COVID-19 Cases by Gender



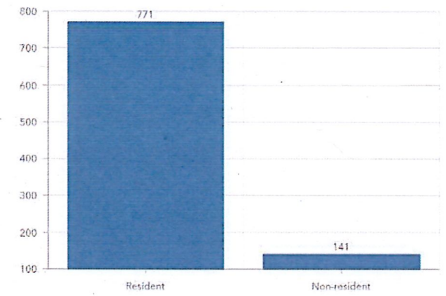
Source: San Miguel County DPHE

Local COVID-19 Cases by Age Group



Source: San Miguel County DPHE

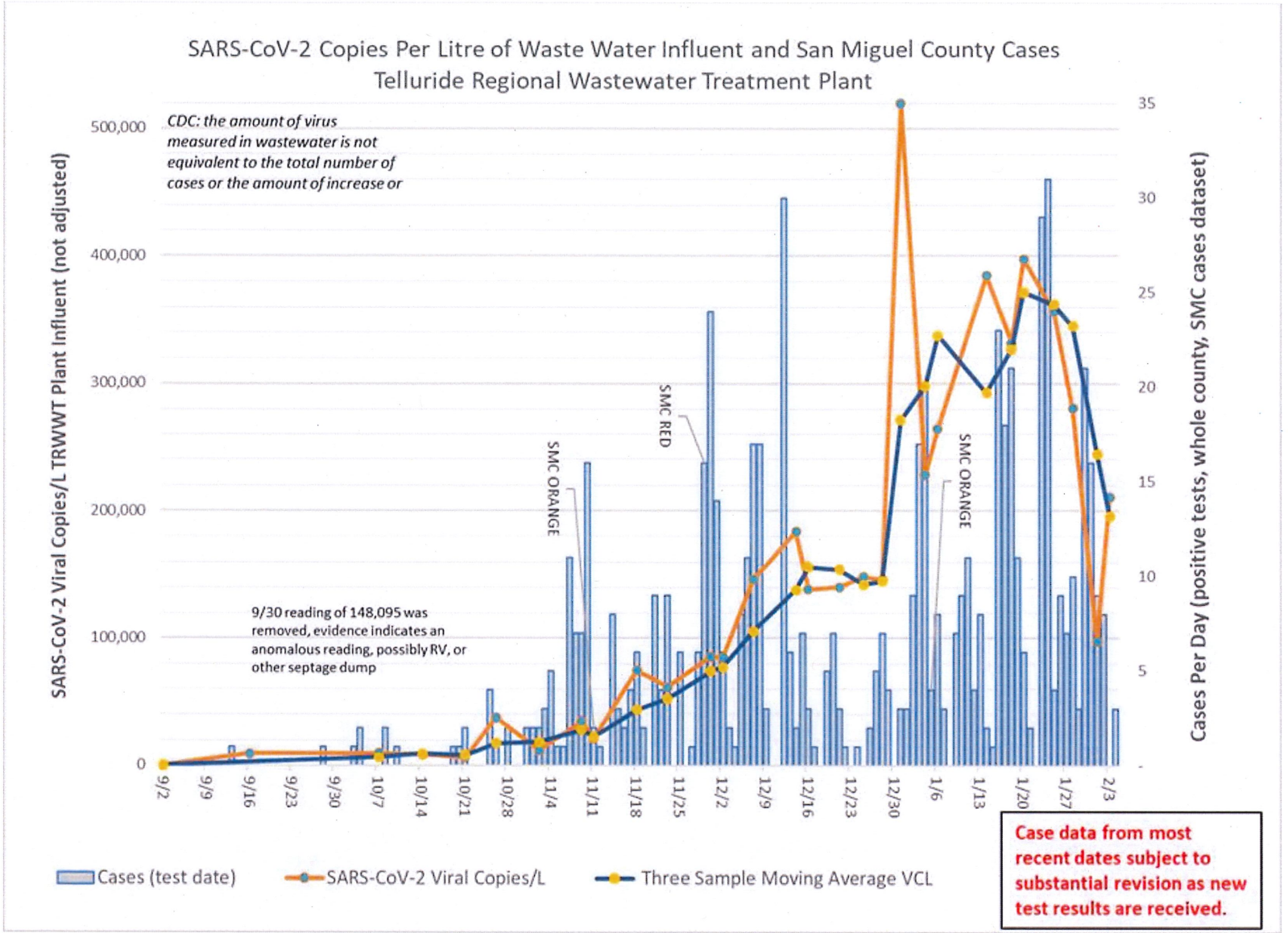
Total COVID-19 Cases by Resident Status

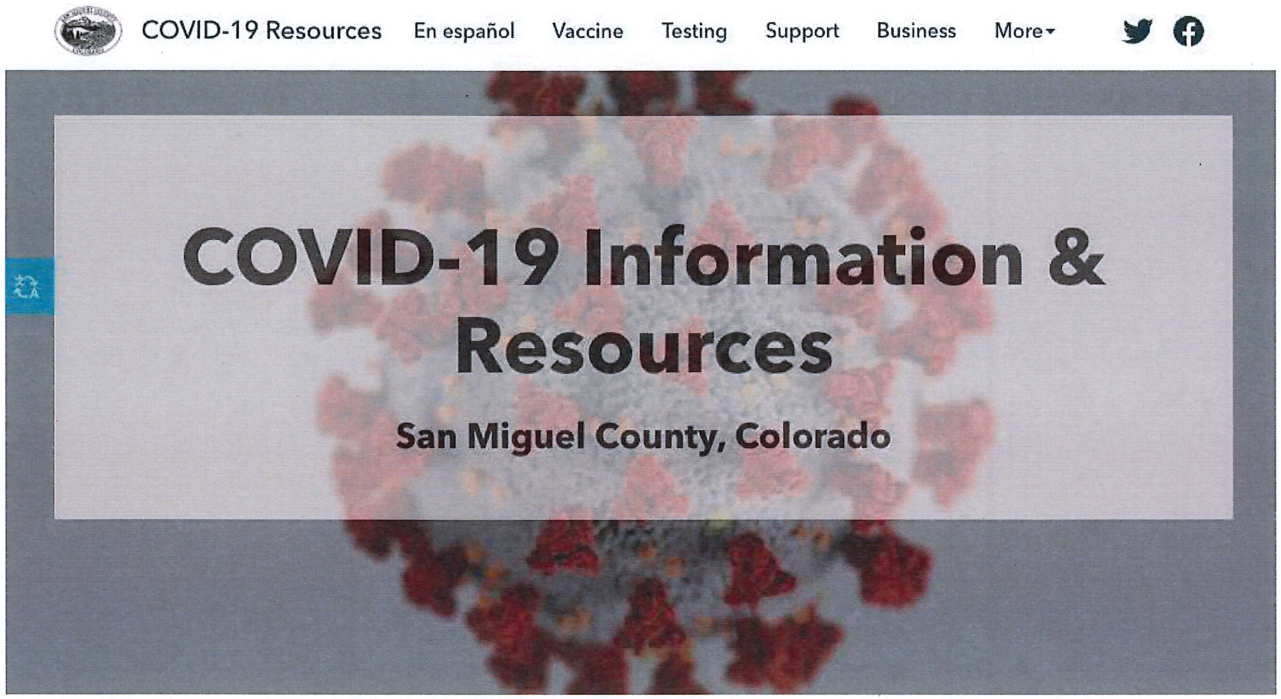


Most non-resident cases are recovering in their home communities.
Source: San Miguel County DPHE

Vaccines Administered
1,654
Updated Tuesdays

Total | 1st Doses | 2nd Doses


SARS-CoV-2 Copies Per Litre of Waste Water Influent and San Miguel County Cases
Telluride Regional Wastewater Treatment Plant
CDC: the amount of virus measured in wastewater is not equivalent to the total number of cases or the amount of increase or
9/30 reading of 148,095 was removed, evidence indicates an anomalous reading, possibly RV, or other septage dump
SMC ORANGE
SMC RED
SMC ORANGE
SARS-CoV-2 Viral Copies/L TRWWT Plant Influent (not adjusted)
Cases Per Day (positive tests, whole county, SMC cases dataset)
500,000
400,000
300,000
200,000
100,000
0
35
30
25
20
15
10
5
-
9/2
9/9
9/16
9/23
9/30
10/7
10/14
10/21
10/28
11/4
11/11
11/18
11/25
12/2
12/9
12/16
12/23
12/30
1/6
1/13
1/20
1/27
2/3
Cases (test date)
SARS-CoV-2 Viral Copies/L
Three Sample Moving Average VCL
Case data from most recent dates subject to substantial revision as new test results are received.



publichealth@sanmiguelcountyco.gov

covid-19-sanmiguelco.hub.arcgis.com

AGENDA ITEM - 4.b.

TITLE:

Potential Executive Session: Concerning Public Health, Meeting with an Attorney, citation (4)(b).

Presented by:
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

AGENDA ITEM - 5.a.

TITLE:

Best and Brightest Program Opportunity.

Presented by: Mike Bordogna, County Manager
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

AGENDA ITEM - 5.b.

TITLE:

Approval of a letter of support partnering with Western State University for Matching Scholarship Grant. /MOTION

Presented by: Mike Bordogna, County Manager
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

To approve as presented.

INTRODUCTION/BACKGROUND:

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
Letter of Support	2/4/2021
Updated Letter of Support	2/10/2021

Letterhead

Shelley Banker

Director, Colorado Opportunity Scholarship Initiative

Colorado Department of Higher Education

1600 Broadway, Suite 2200

Denver, CO 80202

Re: COSI County Allocation - 2021 Letter of Support

Dear Ms. Banker:

Please accept this letter of support on behalf of San Miguel County for the application being submitted to the Colorado Opportunity Scholarship Initiative - County Matching Scholarships. We have again partnered with Western State University to raise matching dollars and serve as the fiscal agent for the distribution of funding available through the Matching Student Scholarships grant for San Miguel County students. This is the only application that will be made for this funding on our behalf. We look forward to working with Western Colorado University to increase access and affordability to higher education for the residents of San Miguel County.

Sincerely,

Mike Bordogna

San Miguel County Manager

San Miguel County

970-728-3844

333 W. Colorado Ave, 3rd Floor

Telluride, CO 81435

www.sanmiguelcountyco.gov

DRAFT

Michael Bordogna, County Manager
PO Box 1170
333 W Colorado Ave, 3rd Floor
Telluride, CO. 81435-1170
970-728-3844
mikeb@sanmiguelcountyco.gov
www.sanmiguelcountyco.gov

February 6, 2021

Shelley Banker
Director, Colorado Opportunity Scholarship Initiative
Colorado Department of Higher Education
1600 Broadway, Suite 2200
Denver, CO 80202

Re: COSI County Allocation - 2021 Letter of Support

Dear Ms. Banker,

Please accept this letter of support on behalf of San Miguel County for the application being submitted to the Colorado Opportunity Scholarship Initiative - County Matching Scholarships. We are happy to partner with Western State University for another year, to raise matching dollars and serve as the fiscal agent for the distribution of funding available through the Matching Student Scholarships grant for San Miguel County students.

This is the only application that will be made for this funding on our behalf. We look forward to working with Western Colorado University to increase access and affordability to higher education for the residents of San Miguel County.

Sincerely,

Mike Bordogna
San Miguel County Manager

AGENDA ITEM - 8.a.

TITLE:

Potential Executive Session: Consideration of a letter to request a Performance Audit to the Legislative Audit Committee to audit Colorado Department of Local Affairs, Division of Property Taxation on questionable unethical behavior between a Tax Agent and a Deputy Director of the DPT., citation (4)(b)./MOTION

Presented by: Amy Markwell, County Attorney
Time needed:

PREPARED BY:

RECOMMENDED ACTION/MOTION:

INTRODUCTION/BACKGROUND:

Backup to follow.

FISCAL IMPACT:

Contract Number:	Date Executed	End Date	Department(s)
YYYY-###			Board of County Commissioner Staff
Description:			

ATTACHMENTS:

Description	Upload Date
Potential letter	2/9/2021
Eagle County request	2/9/2021

BOARD OF COMMISSIONERS

KRIS HOLSTROM HILARY COOPER LANCE WARING

February 10, 2021

Senator Don Coram
200 East Colfax
Room 346
Denver, CO 80203
don.coram.senate@state.co.us

Senator Chris Hansen
200 East Colfax
Denver, CO 80203
chris.hansen.senate@state.co

Representative Marc Catlin
200 E Colfax
RM 307
Denver, CO 80203
marc.catlin.house@state.co.us

Representative Cathy Kipp
200 East Colfax
Room 307
Denver, CO 80203
cathy.kipp.house@state.co.us

Re: Request for Performance Audit of the Colorado Division of Property Taxation, a Division of the Colorado Department of Local Affairs

Dear Representative Catlin, Representative Kipp, Senator Coram, and Senator Hansen:

The San Miguel County Board of Commissioners respectfully requests, pursuant to your authority under C.R.S. §2-3-108, that you ask the Legislative Audit Committee to call for a special audit to be conducted by the Office of the State Auditor ("OSA") on the Colorado Division of Property Taxation ("DPT"), a division of the Colorado Department of Local Affairs.

After becoming aware of the pattern of inappropriate communications discovered by Eagle County between the DPT's Deputy Director, Curt Settle, and the Managing Director of Duff and Phelps, Bruce Cartwright, we pursued our own DPT open records request for Director Groff's and Deputy Director Settle's emails and texts regarding in reference to San Miguel County. While we continue to analyze the records received, we wanted to support the concerns of the Eagle County Board of Commissioners that the leadership, performance, and operational protocols of the DPT lack transparency and have deviated from legislative intent.

We are contacting Rep. Kipp and Sen. Hansen as members of the State Board of Equalization ("SBOE"), the entity statutorily responsible for appointing the Colorado Property Tax Administrator (PTA), the official who oversees the DPT. We are also reaching out to our State representatives, Sen. Coram and Rep. Catlin, requesting your assistance to ensure that the DPT is properly fulfilling its role with respect to the agency's workings with local governments.

The General Assembly intended the DPT to be a valuable resource for elected county assessors throughout the state and the public alike – but this only works if the DPT and its staff operate within appropriate legal and ethical jurisdictional boundaries and comply with their statutory mandate. We ask that after you review the contents of the request from Eagle County, you request the Legislative Audit Committee to recommend the OSA conduct a review of the DPT's jurisdictional and operational parameters to preclude these types of abuses from happening again at further taxpayer expense.

Sincerely,

SAN MIGUEL COUNTY, COLORADO

_____	_____	_____
Lance Waring	Kris Holstrom	Hilary Cooper
Chair	Commissioner	Commissioner

EAGLE COUNTY

Board of County Commissioners
970-328-8605
970-328-8629(f)
eagleadmin@eaglecounty.us
www.eaglecounty.us

February 2, 2021

Senator Chris Hansen
200 East Colfax
Denver, CO 80203
chris.hansen.senate@state.co.us

Representative Cathy Kipp
200 East Colfax
Room 307
Denver, CO 80203
cathy.kipp.house@state.co.us

Representative Dylan Roberts
200 East Colfax
Room 307
Denver, CO 80203
dylan.roberts.house@state.co.us

Re: Request for Performance Audit of the Colorado Division of Property Taxation, a Division of the Colorado Department of Local Affairs

Dear Representative Kipp, Representative Roberts, and Senator Hansen:

The Eagle County Board of County Commissioner respectfully requests that you, pursuant to your authority under C.R.S. §2-3-108, ask the Legislative Audit Committee to call for a special audit to be conducted by the Office of the State Auditor ("OSA") on the Colorado Division of Property Taxation ("DPT"), a division of the Colorado Department of Local Affairs. While any private citizen or any local government official may individually request the OSA conduct an audit, the OSA is not required by statute to consider such a request unless a member of the General Assembly or the Governor asks the Legislative Audit Committee to approve the same. The OSA provides impartial assessments of the inner workings of state departments and agencies to ensure transparency in government, and to confirm that the operations of the agency or department are consistent with legislative intent. This request has become necessary due to a legitimate and significant concern that leadership, performance, and operational protocols of the DPT lack transparency and have deviated from legislative intent. We believe the seriousness of this matter warrants the state audit. As you review the situation explained below, we think you will share these concerns, as will other state officials, local government officials, and all of our respective constituents.

Originally, Eagle County attempted to resolve its immediate concerns directly with the PTA, JoAnn Groff ("Ms. Groff"), who is the state official in charge of the DPT under C.R.S. 39-2-101. *See* Letter to JoAnn Groff ("Ms. Groff"), attached here as Exhibit A. Surprisingly, those efforts were unsuccessful. Despite an assurance from Ms. Groff that she would respond the week of January 19, 2021, Eagle County has received no other

EAGLE COUNTY

Board of County Commissioners
970-328-8605
970-328-8629(f)
eagleadmin@eaglecounty.us
www.eaglecounty.us

communication from Ms. Groff even though six weeks have passed since she was made aware of inappropriate conduct occurring in her office.

As such, we are reaching out to Rep. Roberts, our local representative, who has an interest in ensuring that the state agency is properly fulfilling its role with respect to the agency's workings with local governments, including Eagle County. We are also reaching out to Senator Hansen and Representative Kipp as members of the State Board of Equalization ("SBOE") because the SBOE is the entity statutorily responsible for appointing the Colorado Property Tax Administrator (PTA), the official who oversees the DPT.

As you can see from the attached letter to Ms. Groff, this is a serious matter that the Eagle County Board of Commissioners does not take lightly - the conduct of the deputy director has violated the public trust, has damaged the relationship between Eagle County Government and a state agency, and calls into question how at least one high-ranking state employee could be allowed to engage in conduct incompatible and in apparent conflict with his duties as Deputy Director of the DPT. As for the question of whether the individual state employee violated standards of conduct to which he is required by state law to adhere, Eagle County turned the matter over to the Independent Ethics Commission (IEC), the state board with expertise on ethical issues and standards of conduct for state and local government employees. The IEC will decide as to whether to accept the complaint, and the state employee will have an opportunity to respond. However, because the IEC does not review the performance of a government agency in terms of its adherence to its legislative purpose and mission, or compliance with transparency and process rules applicable to all state agencies, and because Ms. Groff has remained nonresponsive in light of the serious irregularities occurring in her office, we believe an audit of the DPT itself is necessary.

The General Assembly intended the DPT to be a valuable resource for elected county assessors throughout the state and the public alike – but this only works if the DPT and its staff operate within appropriate jurisdictional boundaries and comply with their statutory mandate. We ask that after you review the contents of our letter to Ms. Groff, that you ask the Legislative Audit Committee to recommend the OSA conduct a review of the DPT's jurisdictional and operational parameters to preclude these types of abuses from happening again at further taxpayer expense.

Sincerely,

Eagle County Board of Commissioners

Matt Scherr	Jeanne McQueeney	Kathy Chandler-Henry
Chair	Commissioner	Commissioner

Office of the Attorney

Bryan Treu
970-328-8685
Bryan.Treu@eaglecounty.us
www.eaglecounty.us

December 18, 2020

JoAnn Groff
Property Tax Administrator
Colorado Department of Local Affairs
1313 Sherman St. Suite 419
Denver, CO 80203
JoAnn.Groff@state.co.us

via email and first-class mail

Re: Breach of Public Trust – Division of Property Taxation

Dear Ms. Groff,

I did not enjoy writing this letter, but feel I must address my client, the Eagle County Board of County Commissioners', and my own concerns regarding a pattern of inappropriate communications between your Deputy Director, Curt Settle, and the Managing Director of Duff and Phelps, Bruce Cartwright.

As I am sure you are aware, Duff and Phelps provides tax advisory and property tax litigation services with the goal of achieving tax savings for its clients. Bruce Cartwright is a managing director at Duff and Phelps. The terms of individual fee agreements may vary, but typical arrangements appear to provide that Duff and Phelps will receive approximately 30% of any tax savings or refunds achieved while under its representation. To give you just a glimpse of the scope of tax refunds Duff and Phelps has pursued in Eagle County over the past two assessment cycles, Duff and Phelps represented fourteen (14) hotel owners in appeals against Eagle County lodged at the BAA and in the Eagle County District Court between 2017 and 2020. Combined, those hotels were seeking per year total tax savings/refunds of between $4 and $6 million in county, municipal, special district and school tax dollars for a single year (over $20 million for the two most recent assessment cycles), with the potential for significant financial returns for Duff and Phelps. In addition, Duff and Phelps has been representing, on a contingency fee basis, approximately 300 property owners across the state in connection with the "contiguous residential" parcel litigation. In Eagle County alone (where 11 of the 300 cases were filed between 2016-2018), the tax refund sought approximated $400,000. It is therefore likely that Duff and Phelps is motivated to receive millions in contingency fees (aside from the tax refunds) in connection with these cases in Eagle County, and throughout the state of Colorado.

The Eagle County Assessor and the Eagle County Board of Commissioners (who sit as the County Board of Equalization) and their employees, strive to comply with the law and DPT guidance, to arrive at the actual value for all property owners to ensure fair and uniform taxation, and to work cooperatively with taxpayers and their agents to reach these ends. Indeed, the vast majority of all protests are resolved between the Assessor and the taxpayer, or at the board of equalization level of appeal. In stark contrast, the majority of valuation appeals commenced by Duff and Phelps in Eagle County seem to be

EXHIBIT A

advocating alternate interpretations of Colorado law or DPT guidance, deviations from market appraisal practice, and lead to protracted litigation at great expense to Eagle County despite the fact that almost none of their appeals in Eagle County have been founded in any actual legal or valuation error.

In this landscape, we have developed concerns that the relationship between Mr. Settle and Mr. Cartwright goes well beyond Mr. Settle being a public servant receptive to the input of taxpayers or their representatives. It is not clear to us whether Mr. Settle is furthering his own interests, the interests of your Office, or the interests of Mr. Cartwright. To better ascertain whether there were behind-the-scenes influences, we requested through the Colorado Open Records Act public records consisting of correspondence during the period January 1, 2019 through October 25, 2020 related to a set of Eagle County cases in active litigation. Mr. Settle responded by lashing out inappropriately at my Assessor's Office (who wasn't even involved in the CORA request) stating: "You've got to be kidding! We routinely provide any information requested by our partners without the legal hassles of a CORA request." *See* emails 87-88 to Kevin Cassidy and Mark Chapin dated October 28 and 29, 2020. We find it concerning that Mr. Settle would react in such a way when we are, as are all members of the public, entitled to these records as a matter of law. We also find it disingenuous that Mr. Settle refers to Eagle County as a partner when the emails obtained show anything but a partnership. I am sure you can appreciate how disappointed my clients are to find that the records produced reveal a series of meetings and emails between Mr. Settle and Mr. Cartwright in which Mr. Settle and Mr. Cartwright expressly discussed and privately shared information concerning ongoing litigation between the Eagle County Board of County Commissioners and the various clients of Mr. Cartwright. The records produced show an employee of your office actively assisting a contingent-fee tax agent in their cases against Eagle County, but also against other Colorado counties.

To aid in your review, here is a link to the emails we deem relevant: Emails referenced in December 18, 2020 Letter to Ms. Groff. I have also attached our corresponding analysis of these emails. Cited emails herein will be referenced by their number in the link. I encourage you to review all of these emails because the contents as a whole do not paint an impartial picture of your Office. In any case, in this letter, I will highlight some of the more egregious examples. In April, 2019, Mr. Cartwright forwarded the Eagle County Assessor's legitimate request under his statutory authority (C.R.S. § 39-5-115) for data necessary to set the 2019 values of hotels and stated that he'd like to discuss with Mr. Settle tomorrow. The emails reflect that Duff and Phelps advised their clients not to comply with assessor requests for information. In response to Eagle County having to actually bring court actions to get this information, Mr. Cartwright again requests a meeting the next day: "Take a look at Eagle County's latest nonsense. I'd like to discuss this with you tomorrow." *See* email 26. Mr. Settle indeed conferred with, and privately coached Mr. Cartwright. Mr. Settle first opined that Eagle County's request was probably not actually allowed under statute. Then, after more research, Mr. Settle determined it was allowed and advised Mr. Cartwright that he could see a potential "uniformity argument" against Eagle County, but opined it would unlikely be a successful claim "on this basis alone." In addition, Mr. Settle agreed with Mr. Cartwright's baseless criticism of one of the Eagle County's appraisers and indicated he was "getting ready to reread the Sebastian decision and will give you a call later this afternoon." *See* emails 26-29. In follow up on the "Sebastian decision" (*Ferruco Vail Ventures v. Eagle County Board of Equalization*), after Mr. Settle conducted and shared his own analysis of two BAA orders in two Eagle County cases, he advised Mr. Cartwright "not to go to Rozansky [Director of Board of Assessment Appeals]" but to instead seek appellate guidance. Another instance occurred in August 2020, when Mr. Cartwright and Mr. Settle

EXHIBIT A

met for lunch and privately discussed *Arrabelle at Vail Square v. Eagle County Board of Equalization and Mark Chapin* (2019 CV 30203), during the pendency of active Eagle County district court litigation. After that particular lunch between Mr. Settle and Mr. Cartwright, Mr. Cartwright emailed Mr. Settle the three documents that they "discussed at lunch," one of which was Eagle County's retained expert report in the *Arrabelle* case. The report had been disclosed only to Petitioner and marked confidential, as that expert is subject to a confidentiality protective order issued by the Eagle County District Court. The other two documents were unmistakably intended by Mr. Cartwright to undermine Eagle County's well supported legal position in the case. Mr. Settle responded to Mr. Cartwright's email by saying: "good stuff." Mr. Settle then proceeded to forward all three documents to another DPT employee with directions to print the documents for pick up by Mr. Settle later in the day. *See* emails 17-21. There is absolutely no reason Mr. Settle, as Deputy Director at the DPT, should be meeting privately with Mr. Cartwright to discuss the parties' disclosures and strategy in litigation pending in the Eagle County district court.

Beyond those two examples of direct coaching, many of the more than 700 emails produced expose a routine, and highly inappropriate, practice of Mr. Cartwright privately forwarding pleadings and orders from various Eagle County cases, with responses from Mr. Settle that he would review for future (discrete) discussions between the two – typically over lunch or coffee at what they refer to as their "usual Starbucks." In June 2019, Mr. Settle had a private conversation with Kristin Rozansky (director at the BAA) confirming that Mr. Cartwright's client is not appealing the BAA decision in *Ferruco Vail Ventures v. Eagle County*. When she expressed surprise that he talked to the Petitioner about that case (given that the DPT was not involved), Mr. Settle tells Ms. Rozansky: "we work both sides of the aisle!" *See* emails 10, 11. Mr. Settle should not even be in the aisle with regard to active Eagle County litigation. In July 2019, Mr. Cartwright sends the County's opening brief to Mr. Settle (after they'd already talked that same day). Mr. Settle responds "Let's schedule an early morning Starbucks soon." *See* email 12. In October - Nov 2019, Mr. Cartwright sends Mr. Settle the Eagle County reply brief and asks "Let's discuss when you have had a chance to review this … no surprise, I don't buy any of her (Eagle County Senior Assistant County Attorney) arguments." *See* emails 14, 15. In February, 2020, Mr. Settle invites Mr. Cartwright to an offsite meeting with Mr. Settle and Bill (from DPT) "regarding staffing changes at the DPT." Mr. Cartwright responds they have something further to talk about – the contiguous lot decisions. Mr. Settle suggests they meet at the Starbucks at Republic Plaza because it's larger with more seating. *See* email 37. In March, 2020, Mr. Cartwright wants to know when Mr. Settle has time to discuss Eagle County's position/arguments in the contiguous parcel cases, which he says "is not going to fly." Mr. Cartwright attaches Eagle County's briefs to the Supreme Court. Mr. Settle responds that he'll carve out some time to look at this issue and get back to him soon. *See* email 62. In May 2020, Mr. Cartwright sends the *Lannie v. Eagle County* decision (2020 COA 77), and tells Mr. Settle they'll likely request cert. Mr. Settle says "thanks, I'll have a chance to review this afternoon." *See* email 63. In August 2020, Mr. Cartwright sends the *Lannie* petition for cert. Mr. Settle responds "Britt (Duff and Phelps counsel) writes a good appellate brief. Thanks for sending this." *See* email 65.

Although our request sought records specific to a particular case in Eagle County, the responses show that Mr. Settle and Mr. Cartwright were also discussing disputes involving Jefferson, Larimer, Denver, Boulder, and San Miguel counties as well. Just a few of the examples include: In July 2019, Mr. Settle sends relevant portion of the ARL that "they discussed." Mr. Cartwright states that the ARL language is "advantageous" and Mr. Settle responds: "Colorado always gives the benefit to the taxpayer!" *See*

EXHIBIT A

emails 33, 34. In May, 2020, Mr. Cartwright complains to Mr. Settle that San Miguel is requiring information about use, which is "exactly what I'm concerned with in the ARL language that we've gone back and forth on." Mr. Settle then reports to DPT staff that "Cartwright forwarded me a standard request from San Miguel with respect to contiguous lots that basically has ignored the *Mook* ruling. That makes me think we need to revise the ARL on this topic." *See* emails 50-55. In August 2020, Mr. Cartwright wants Mr. Settle's opinion on whether a Boulder County case at the BAA meets the common ownership provision. Mr. Settle actively assists Mr. Cartwright in his case against Boulder County: "Look at 38-35-116 C.R.S. Variances in names in instruments affecting the title to real property. Look especially at (1)(b)(II)." The two agree to have lunch at the Lone Tree Rio to further discuss. *See* emails 64, 66. Also in August 2020, Mr. Settle thanks Mr. Cartwright for lunch and forwards him an email addressed to Mr. Settle from the Denver County Assessor, which contained a new "unusual conditions" claim/lawsuit filed by a different tax agent. *See* emails 56, 57.

In addition, Mr. Settle frequently asks Mr. Cartwright for feedback on DPT policy, including Bulletins to Assessors, and revisions to statute, the Assessor Reference Library and DPT course material. In April, 2019, Mr. Settle receives requested feedback from Mr. Cartwright on a paper providing policy on valuing fractional ownership. Mr. Cartwright is "generally good" with the paper, but prefers stronger language directing the counties and recognizes this is more of a policy issue. *See* email 31. In February 2020, Mr. Cartwright emails Mr. Settle and says: "[T]ime to start thinking about redrafting the statutory language to something that is workable for everyone or those that are sensible about this matter. While I'm certain that mountain counties would not be happy with the attached ... they'll need to go it alone." *See* email 38. In March, 2020, Mr. Settle asks Mr. Cartwright if he has suggestions for a different interpretation of the Supreme Court decisions in the contiguous lot cases, to be put in the Bulletin to Assessors. *See* email 39. Also in March 2020, Mr. Settle asks Mr. Cartwright to keep working with him on the idea to move the valuation period for 2021 despite the fact that the Denver County Assessor was cold to the idea. *See* email 41. In April 2020, Mr. Cartwright wants to know of updates and the idea to skip the reassessment. Mr. Settle asks Mr. Cartwright to call him on his cell phone to discuss 2021 commercial property values. *See* emails 43 and 44. In April, 2020, Mr. Settle directs his Administrative Assistant to add Mr. Cartwright to the "DPT Bulletin to County Assessors" recipient list (which is a public document available on the website, but it seems odd for the Deputy Director of DPT to instruct that a particular tax agent is included indefinitely on a "To All County Assessors" distribution list). *See* emails 45-47. Also in April, 2020, Mr. Settle informs staff at DPT that he is going to run the changes in the ARL language past Mr. Cartwright and Summit County's Assessor to get their comments. Mr. Settle also states: "I'm thinking it might be good PR (and save us potential conflict down the road) to send to Frank Celico and Bruce Cartwright for their comments." *See* emails 48, 49. In May 2020, Mr. Cartwright asks if his changes to the ARL had been reviewed by Mr. Settle, and if he had any thoughts about them. Mr. Settle answers "it's still a work in progress. I have sent a draft to our attorney and will have a conversation with him before the end of the week. I'll keep you in the loop." *See* email 53. In September and October, 2020, Mr. Settle and Mr. Cartwright discuss back and forth the contents of the Bulletin and the ARL, including questions Assessors may have in interpreting the same. *See* email 58. In October 2020, Mr. Cartwright reports to Mr. Settle on his meeting with Jim (from DPT), who he finds harder to work with than "you and Bill" and indicated "We'll see where things end up but he's very inflexible, especially for a guy that is new to his position and really doesn't understand the industry." *See* email 60.

EXHIBIT A

Mr. Cartwright and Mr. Settle have developed a relationship where Mr. Cartwright feels comfortable enough to refer to panels of the Court of Appeals as "rogue" (*See* email 67), to indicate that "[w]hat little trust and confidence I had (in the BAA) is shot" (*See* email 4), to state "[t]here is no chance of a fair hearing (with the BAA) if Miracle is a Board member. I'm disappointed in Sam as well" (*See* email 8), to further state "I'm quite certain a taxpayer cannot win a case before a panel made up of Miracle and Devries, so any cases of any magnitude that D&P is involved with will not be going to the BAA" (*See* email 9), and to make unfounded comments that "Eagle County is at it again. Can you see the disdain towards tax agents?" (*See* email 27). Rather than disagree, appear neutral, or discourage further attempts to draw your Office into matters that should be outside the scope of DPT involvement, instead Mr. Settle continues to routinely meet privately for further discussion on topics of interest to Mr. Cartwright. Apparently, Mr. Settle and Mr. Cartwright aren't even attempting to maintain the appearance of neutrality in their relationship. *See* email 72 (regarding oral argument on the conjunctive use cases, Mr. Cartwright invites Mr. Settle, "as if it's a wedding," to "sit on our side of the isle[*sic*]!").

It is beyond dispute that this sampling of emails demonstrates that Mr. Settle has been advising Duff and Phelps in connection with litigation commenced against Eagle County, and likely other counties throughout the state. Moreover, these emails cause Eagle County to lose faith in the DPT's role in assuring fair and uniform taxation throughout the state since it appears that Mr. Settle is allowing Mr. Cartwright to influence DPT policy at some level.

The DPT is an agency created by statute with the duties, powers and authorities set forth at C.R.S. § 39-2-101, *et. seq*. As a statutorily created agency, the DPT and its representatives should adhere to the standards of conduct set forth in the Colorado constitution, including the duty to avoid any conduct that gives rise to an appearance of impropriety. Mr. Settle may well be within the bounds of his authority to act as a neutral source of information to taxpayers and assessors alike. However, Mr. Settle should have absolutely no involvement in active litigation commenced against another county to which the DPT is not a party or a disclosed witness, other than the potential reporting of the published or unpublished results. Mr. Settle's conduct appears to have ventured well outside of the scope of the statutory authority of the DPT. Eagle County has been spending hundreds of thousands of dollars defending lawsuits, while unbeknownst to anyone at Eagle County, a high-level director of the DPT is advising or participating behind the scenes.

As we've digested the contents of the records produced under this CORA request, we've endeavored to find legitimate reasons for some of these communications that appear inappropriate from the lens of Eagle County. Unfortunately, we can find none. This conduct cannot be construed as Mr. Settle merely investigating written complaints of a taxpayer under C.R.S. § 39-2-111. Complaints to the DPT must allege either that a class or subclass has been erroneously valued (which has already been determined not true by virtue of the fact that Eagle County passed the audit each year), or that a county is violating the property tax laws. If such a complaint is found to be true, then the DPT can order a revaluation. Nothing in statute even remotely suggests that a Deputy Director should be meeting with a contingent fee representative of a litigant against a county and privately discussing/advising about the case(s).

And if the DPT finds the issues being litigated in Eagle County represent matters of statewide concern, then the DPT's option is to intervene as a party. *See* C.R.S. § 39-2-113. From the emails disclosed, it appears that the DPT expressly opted not to intervene in *Lodge Properties v. Eagle County Board of*

EXHIBIT A

Equalization (20 COA 138; 2020 SC 852)), yet Mr. Settle has also been discussing this case privately with Mr. Cartwright (who represents Lodge Properties, Inc.) at every stage of the appellate process. *See* emails 1-25. It's worth noting that the DPT also expressly opted not to intervene in the conjunctive use cases concerning the classification of residential land, yet Mr. Settle testified as a witness for Mr. Cartwright's clients, and Mr. Cartwright and Mr. Settle continue to meet regularly to discuss each of the resulting decisions and potential revisions to the ARL. *See* emails 61-72.

Not only does it appear to me that Mr. Settle's conduct directly contradicts the statutory role/authority of the DPT, but it also appears as a conflict of interest and has the appearance of impropriety under Article XXIX of the Colorado Constitution, which states that the public should have respect for and confidence in public employees, who should "avoid conduct that is in violation of their public trust or that creates a justifiable impression among members of the public that such trust is being violated." Article XXIX, section 1(1)(c). Appearance of Impropriety is a situation which, although may be legally and/or technically appropriate, may nevertheless raise concern regarding the potential for an appearance of impropriety. As detailed in this letter, it is clear from these emails that Mr. Settle regularly meets Mr. Cartwright at off-site locations for lunch and coffee to talk about ongoing and pending litigation commenced by Mr. Cartwright's clients, and that Mr. Settle allows Cartwright to push for policy changes/interpretations at the DPT. These practices have to stop.

Accordingly, I am asking you to independently review the emails included in the link provided above. Further, I would ask that you engage an independent search for records responsive to Eagle County's original CORA request, as we no longer feel confident that we received all records responsive to our request since Mr. Settle seems to be the one who decided what to provide. At a minimum, I feel I now need to disclose to the other counties what we have discovered and encourage them to protect their interests as they deem fit, which may include further CORA requests to your Office. We are also prepared to seek Independent Ethics Commission involvement if we do not receive appropriate assurances from your Office that these practices have ceased. We certainly do not expect the DPT to always agree with Eagle County, but we do expect that when the DPT has an interest in a case that they intervene as provided by statute – otherwise there is no telling if the behind-the-scenes influence is the personal opinion of Mr. Settle or the formal opinion of your Office. The DPT is not allowed to have these ongoing and clandestine opinions/interventions in our cases nor do I think that is how you want your Office to function.

Despite the foregoing, we remain appreciative of all that you do and I am confident we can work through this particular issue. I look forward to discussing this matter further with you and can be reached at (970) 328-8685.

Sincerely,

/s/ Bryan Treu

Bryan R. Treu
Eagle County Attorney

Cc: Eagle County Board of County Commissioners

EXHIBIT A

ANALYSIS OF CORA RESPONSES

A. Communications Regarding 2017 Lodge Properties Inc. and Sebastian Cases

01 – 02. In February, 2019, the Attorney General got notice that Eagle County filed a Notice of Appeal after the Lodge Properties Decision. The AG directly asked if the DPT wanted to intervene in the case. Mr. Settle reported that the DPT would be only interested observers and the AG said – ok, I guess you don't want to intervene then? Two days later, Mr. Mr. Settle asked the AG to call him to talk about "that question he asked."

03. In April 2019, Mr. Settle and Mr. Cartwright went to lunch and one of the things they discussed was whether the County was required to change the value and refund taxes under a BAA order, even if the decision was appealed (referencing Eagle County's *Lodge Properties* appeal). Mr. Cartwright investigated and said he didn't think the county had to refund, but that the risk to the County is interest will be accruing.

04 – 06. Late April and early May 2019, Mr. Cartwright complained to Mr. Settle about the Sebastian decision. Mr. Settle responds by sending Mr. Cartwright a written comparison of the LAV and Sebastian decisions. He tells Mr. Cartwright "I wouldn't go to Rosansky [director of BAA]. I think the focus should be on the core issue with hope for some good guidance from the appellate courts."

07 – 08. May 2019, Mr. Cartwright sends his client's request for an Amended Order in the *Ferruco Vail Ventures v. Eagle County* (the Sebastian hotel) case and then complains that there is no fair hearing at the BAA (after the BAA denies).

09. In June 2019, Mr. Settle asks Mr. Cartwright, Mr. Chapin and Mr. Kane for comments on the DPT course materials for valuation of hotels, which will now include a write up on LAV and Sebastian.

10 - 11. In July 2019, Mr. Settle reports to Mr. Kane, and to the director of the BAA that he confirmed with Mr. Cartwright that they are not appealing the *Ferruco v. Eagle County* Decision. He tells Kristin Rozansky (director at the BAA) that he works both sides of the aisle.

12. In July 2019, Mr. Cartwright sends the County's opening brief to Mr. Settle (after they'd already talked that same day). Mr. Settle responds "Let's schedule an early morning Starbucks soon."

13. In September through October 2019, Mr. Settle forwards a brief the AG just wrote on behalf of the DPT in another case. Mr. Cartwright responds by sending the Petitioner's *Lodge Properties Inc,* appellate answer brief.

EXHIBIT A

14 - 15. In October-Nov 2019, Mr. Cartwright sends Mr. Settle the Eagle County appellate reply brief and asks to discuss after his review. Mr. Cartwright then sends the amended reply after the COA denies Eagle County's request to exceed word count. Mr. Cartwright hopes Eagle County will have to remove the inflammatory remarks.

16. *(not chronological order)* In July 2019, Mr. Cartwright responds to Mr. Settle's request for revisions to the proposed changes to the DPT course materials for the valuation of hotels, along with a redline copy.

17 - 21. August 2020, Mr. Cartwright and Mr. Settle had lunch and discussed: The Disney case on the intangible determination; the Wisconsin statute defining real property; and the Linne Rebuttal report in the Arrabelle case (which had been marked confidential by Eagle County). Mr. Cartwright emails the three documents to Mr. Settle. Mr. Settle responds: "good stuff" and asks his assistant to print the documents and leave them on his desk.

22 -25. September-October 2020, Mr. Cartwright sends the COA opinion, Mr. Settle says, I suspect this is not the final chapter in this book, Mr. Cartwright confirms Vail will be petitioning for cert. Before any petitions have been filed, Mr. Settle tells John Zimmerman he thinks there is a fair chance the Supreme Court will accept cert.

B. <u>Communications about the Eagle County Assessor's efforts to set the 2019 valuations for Eagle County hotels</u>

26. In Feb-April 2019, in response to an inquiry by the client about the Assessor's request for information Duff and Phelps told representatives of the Bachelor Gulch Ritz Carlton that they "do not recommend supplying the assessor with this information prior to them enrolling the value especially with the ongoing appeals. It is not mandatory and there is no penalty for being unresponsive." After Eagle County asked a second time for information and indicated there could be an action in District Court if they do not respond, Mr. Cartwright asks Mr. Settle to discuss tomorrow.

27. In May 2019, Mr. Cartwright sends Mr. Settle a follow up to show the "disdain towards the tax agents by [Eagle County]."

28. Also in May 2019, Mr. Cartwright sends a list of questions that he would like to discuss with Mr. Settle tomorrow.

29. In May 2019**,** Mr. Settle responds that his earlier thought that the Assessor did not have this statutory authority for hotel properties was wrong. He agrees with the thought that there could be a uniformity argument against Eagle County, but likely not successful based on the questionnaire issue only. He agrees that Ryan Kane's (Eagle County's appraiser) CBOE statements are in conflict with the current request for information. He sees this as a side issue. Mr. Settle says he will re-read the Sebastian decision and call Mr. Cartwright later**.**

EXHIBIT A

30. In May 2019, Mr. Cartwright complains to Mr. Settle that Eagle County required a letter of agency to produce confidential taxpayer information. Mr. Settle asked another staff member at DPT what she thinks about it.

C. Influence on, or Appearance of Impropriety Related to, DPT Policy

31 – 32. In March-April 2019, Mr. Settle asks Mr. Cartwright to take a look at DPT course materials on valuation of timeshares. Mr. Cartwright is ok with the language but includes his edits. Mr. Cartwright would like stronger language directing county assessors, but recognizes it might be more of a policy issue.

33 - 34. In July 2019, Mr. Settle sends relevant portion of the ARL (Assessor Reference Library – binding on county assessors) that "they discussed." Mr. Cartwright says the ARL language is odd, but it is "advantageous" so he doesn't care at this point. Mr. Settle responds Colorado always gives the benefit to the taxpayer!

35. In July 2019, Mr. Settle asks Mr. Cartwright to go to coffee to discuss United Airlines (which is a case DPT is defending). Mr. Cartwright asks if they can meet at their usual Starbucks. When the United Airlines matter was settled or figured out between Bill (DPT) and Mr. Cartwright, they decided to meet anyway. Mr. Settle says he'll bring the hotel info with him.

36. In September 2019, Mr. Cartwright wants to meet to discuss the "apartment aggregators" units as a hotel units classification issue. They decide to meet at their "usual Starbucks."

37. On February 18, 2020, Mr. Settle asks Mr. Cartwright to meet with Mr. Settle and Bill (from DPT) "regarding staffing changes at the DPT." Mr. Cartwright responds they have something further to talk about – the contiguous lot decisions. Mr. Settle asks for them to meet at the Starbucks at Republic Plaza because it's larger with more seating.

38. On February 19, 2020, Mr. Cartwright emails Mr. Settle and the Denver County Assessor with a redraft of the statutory language that "the mountain counties would not be happy with" but "they'll have to go it alone." He strikes the "contiguity requirement, which [he knows] is something near and dear to Keith (Denver County Assessor) to get resolved."

39. On March 10, 2020, Mr. Settle asks Mr. Cartwright to tell him if the DPT explanation contained in the draft Bulletin to County Assessors concerning the Supreme Court contiguous lot decisions has any inaccuracies or if he has suggestions for a different interpretation of these decisions.

40. On March 19, 2020, Mr. Settle emails the Denver County Assessor to explain Mr. Cartwright was "cool to the idea of skipping a reappraisal." The Denver County Assessor

mentions it would "harm [Mr. Cartwright's] business if we didn't revalue . . . ." Mr. Settle responds with a smiley emoji.

41. On March 22, 2020, Mr. Cartwright suggests moving the valuation period for 2021. Mr. Settle responds he likes the idea. Mr. Settle says he ran it past the Denver County Assessor on Friday and got a cool reception. Mr. Settle suggests he and Mr. Cartwright "keep working on that idea."

42. On March 23, 2020, Mr. Cartwright sends the same email to Mr. Settle and the Denver County Assessor. The Denver County Assessor responds to Mr. Settle with surprise/disapproval.

43. April 02, 2020, Mr. Cartwright wants to know of updates with the idea to skip reassessment.

44. On April 10, 2020, Mr. Settle asks Mr. Cartwright to call him on his cell phone to discuss 2021 commercial property values.

45 - 47. On April 15, 2020, Mr. Settle directs his Administrative Assistant to add Mr. Cartwright to the "DPT Bulletin to County Assessors" recipient list (which is a public document available on the website, but it seems odd for the Deputy Director of DPT to instruct that a particular tax agent is included indefinitely on a "To All County Assessors" distribution list).

48-49. On April 29-20, 2020, Mr. Settle informs staff at DPT he is going to run the changes in the ARL language past Mr. Cartwright and Summit County's Assessor to get their comments.

50 - 51. On May 4, 2020, Mr. Cartwright reports that counties are now disregarding the "used as a unit element with zero exception" and suggests the ARL should be revised to reflect this, and that there should be no assessor judgment required on the issue of use. Mr. Settle reacts by asking DPT staff if they've heard the same. Staff suggests so long as the property is under common ownership and contiguous, it seems that the counties should just make the changes to avoid losing money on abatements.

52. On May 7, 2020, Mr. Cartwright complains to Mr. Settle that Park County doesn't agree with his conclusion and San Miguel County is requiring information about use, which is "exactly what I'm concerned with in the ARL language that we've gone back and forth on."

53. On May 11-12, 2020, Mr. Cartwright wants to know if Mr. Settle reviewed Mr. Cartwright's proposed changes to the ARL and complains again to Mr. Settle about San Miguel County's request for information not following the Supreme Court decision in *Hogan v. Summit County*.

54. On May 13, 2020, Mr. Settle reports to staff at DPT that Mr. Cartwright

complained about San Miguel County's standard request ignoring the Supreme Court Decision, and suggests that they may need to revise the ARL on this topic.

55. On May 26, 2020, Mr. Cartwright wants to know when Mr. Settle will send him a draft on ARL language on contiguous lots and apartment classifications. Mr. Settle responds nothing new yet on apartment classifications and JoAnn Groff wants to wait on contiguous lots.

56 - 57. On August 12, 2020, Mr. Settle thanks Mr. Cartwright for lunch and forwards him an email addressed to Mr. Settle from Denver County Assessor, which contained a new "unusual conditions" claim/lawsuit filed by a different tax agent.

58. On September 30, 2020, Mr. Cartwright wants to know if there is progress on the RV Park issue (based on a case with at least one other county) and notes that in the latest Bulletin, he doesn't think their message on common ownership was clear enough. Mr. Settle responds with explanation about what the new ARL language will say, and that he hasn't been able to find info on the RV Park issue. Mr. Cartwright gives Mr. Settle info on the Eagle County *Arrabelle at Vail Square* trial continuance.

59. On October 11, 2020, Mr. Cartwright pushes again on the RV Park issue. Mr. Settle reports to staff that he wants to have some resolution on the DPT position on this issue soon.

60. On October 23, 2020, Mr. Cartwright reports on his meeting with Jim, who he finds harder to work with than "you and Bill."

D. <u>Communications Regarding the Contiguous Parcel Classification Litigation</u>

61. February, 2019, Mr. Settle tells Mr. Cartwright he thinks the dissent in the Court of Appeals opinion in *Martin v. La Plata County* was clearly directed to the Supreme Court. Mr. Cartwright says his attorney agrees.

62. March, 2020, Mr. Cartwright wants to know when Mr. Settle has time to discuss Eagle County's position/arguments in the contiguous parcel cases, which Mr. Cartwright says "is not going to fly." Mr. Cartwright attaches Eagle County's briefs to the Supreme Court. Mr. Settle responds that he'll carve out some time to look at this issue and get back to him soon.

63. May 2020, Mr. Cartwright sends the Court of Appeals opinion in the Eagle County *Lannie* contiguous parcel case, and tells Mr. Settle they'll likely request cert. Mr. Settle says "thanks, I'll have a chance to review this afternoon."

64. August 2020, Mr. Cartwright wants Mr. Settle's opinion on whether a Boulder County case at the BAA meets the common ownership provision for contiguous residential classification. Mr. Cartwright wants to have lunch tomorrow at the Lone Tree Rio. Mr. Settle says he'll look at this info and they can have lunch Friday. They decide to meet at the Rio on

Wednesday, August 12.

65. August 2020, Mr. Cartwright sends the Petition for Certiorari review of the *Lannie v. Eagle County* case. Mr. Settle responds "Britt writes a good appellate brief. Thanks for sending this."

66 - 67. September 2020, Mr. Cartwright thinks the Colorado Court of Appeals decision in *Donahugh v. Eagle County* shows that there is a rogue panel at the COA. Mr. Cartwright also wants to know if Mr. Settle reviewed the camping definition history. Mr. Settle inquires if it is a rouge panel of the COA or an interpretation of the used as a unit element, and reports that he asked Legislative Legal Services to help find the camping definition history.

68. September 2020, Mr. Cartwright wants to know if the ARL is going to be revised for the name variance issue. Mr. Settle responds it is addressed.

69 – 71. September - October 2020, after another "catch up meeting" with Mr. Cartwright, Mr. Settle notes to DPT staff that Mr. Cartwright found a contradiction between *Neuhoff v. Eagle County* and *Donahugh v. Eagle County*. But then Mr. Settle reads both cases again and is able to reconcile them himself.

72. *(not chronological order)* October 2019, Mr. Cartwright invites Mr. Settle to "sit on our side of the isle" for oral argument at the Colorado Supreme Court on the Summit County conjunctive use cases, "just like you're at a wedding."

E. <u>Communications that appear to relate to other disputes or issues in other counties</u>

73. July 2019, Mr. Settle sends Mr. Cartwright provisions from the ARL "regarding the hotel/motel mixed use question we discussed."

74. July 2019, Mr. Settle sends Mr. Cartwright provisions of the ARL regarding "Leased Fee vs. Fee Simple Interest." Mr. Cartwright thanks Mr. Settle for following up with this provision.

75. July 2019, Mr. Settle responds by email to the "2 year question we discussed" regarding the hotel/motel definition, and indicates that a developer that has four or more units gets excepted from requirements of non-residential classification if actively marketed for sale.

76. March 2020, Mr. Settle directs DPT staff to find a case he previously discussed with Mr. Cartwright concerning the classification of vacant land where a motor home is parked.

77. May 2020, Mr. Cartwright reports a "classification issue with Denver County" that he'd like Mr. Settle's opinion. Mr. Settle forwards this "aggregators" situation/arguments to Ms. Groff. *See also* email 36 where in September, 2019, Mr. Cartwright wants to meet to

discuss the “apartment aggregators” units as hotel units classification issue. They decide to meet at their “usual Starbucks”; and email 55 where in May 26, 2020, Mr. Cartwright wants to know whether Mr. Settle has made any progress on the apartment classifications issue. Mr. Settle responds nothing new yet on apartment aggregators.

78-79. June 2020, Mr. Cartwright wants Mr. Settle’s opinion on a client’s case seeking residential classification for an RV Park. Mr. Settle seeks feedback from DPT staff and forwards the same to Mr. Cartwright and sends him cases in support.

80. June 2020 Mr. Cartwright emails Jefferson County with an analysis supporting reclassification of an RV Park. Jefferson County responds that there is no basis to reclassify the property. In August 2020, Mr. Cartwright responds with alleged support for his claim for reclassification of the property. Jefferson County responds that they have already correctly classified the property. Mr. Cartwright responds by copying Mr. Settle and suggesting that there is confusion that should be talked through.

81 - 84. August 2020, Mr. Settle engages DPT staff to weigh in on the RV Park classification issue, noting that Mr. Cartwright has a different view, so they should schedule a discussion. Mr. Cartwright asks Mr. Settle to send him DPT course materials that teach assessors about classification of RV Parks. Mr. Settle also receives an email from Larimer County’s appraiser regarding an RV Park classification cases pending at the BAA after Mr. Cartwright told her Mr. Settle is working on a paper on the issue. Mr. Settle responds he is working to get legislative history and will share with all when that is done.

85. September 2020, Mr. Cartwright wants an update from Mr. Settle on the RV Park matter. Mr. Settle says he’ll have an update for Mr. Cartwright soon.

86. October 2020, Mr. Cartwright sends Mr. Settle information to support the idea that an RV park is a place of residency. Mr. Settle forwards to DPT staff and says he wants a resolution on this matter before Ms. Bridges (of the DPT) leaves.