SAN MIGUEL COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING
MINUTES
Wednesday, February 10, 2021
Zoom.us
Telluride, Colorado

Present:	Lance Waring, Chair Kris Holstrom, Vice Chair Hilary Cooper, Commissioner
Staff Present:	Mike Bordogna, County Manager Amy Markwell, County Attorney Nancy Hrupcin, Legal Assistant Carmen Warfield, Chief Deputy Clerk

1. **CALL TO ORDER**
   9:30 a.m.
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).

Present: Ryan Righetti, County Road and Bridge Superintendent; Kaye Simonson, Planning Director; John Huebner, Senior Planner

   b. Consideration of an in-kind donation and associated costs with the Applebaugh Bridge.

Present: Ryan Righetti, County Road and Bridge Superintendent

Note: No motion or decision was made.

   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 by Hilary Cooper to deny the entire petition [on the tax abatement presented].
SECONDED by Kris Holstrom. **PASSED 3-0.***

   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 by Hilary Cooper to deny the entire petition [on the tax abatement presented].
SECONDED by Kris Holstrom. **PASSED 3-0.***

   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 by Hilary Cooper to deny the entire petition [on the tax abatement presented].
SECONDED by Kris Holstrom. **PASSED 3-0.***

   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 by Hilary Cooper to deny the entire petition [on the tax abatement presented].
SECONDED by Kris Holstrom. **PASSED 3-0.***

   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 by Hilary Cooper to deny the entire petition [on the tax abatement presented]. **SECONDED** by Kris Holstrom. **PASSED 3-0.***

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 by Hilary Cooper to deny the entire petition [on the tax abatement presented]. **SECONDED** by Kris Holstrom. **PASSED 3-0.***

~~i. WITHDRAWN BY Petitioner (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.~~

~~j. WITHDRAWN BY Petitioner (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 Cont 3146 sq. ft., R1010001865 /MOTION~~

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 by Hilary Cooper to deny the entire petition [on the tax abatement presented]. **SECONDED** by Kris Holstrom. **PASSED 3-0.***

~~l. WITHDRAWN BY Petitioner (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~~

~~m. WITHDRAWN BY Petitioner (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.~~

~~n. WITHDRAWN BY Petitioner (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.~~

~~o. WITHDRAWN BY Petitioner (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.~~

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 by Hilary Cooper to deny the entire petition [on the tax abatement presented]. **SECONDED** by Kris Holstrom. **PASSED 3-0.***

~~q. WITHDRAWN BY Petitioner (Late Addition)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.~~

~~r. WITHDRAWN BY Petitioner (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~~

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

MOTION by Hilary Cooper to deny the entire petition [on the tax abatement presented]. **SECONDED** by Kris Holstrom. **PASSED 3-0.***

*Present for all abatement hearings: Peggy Kanter, County Assessor; Rachel Jackson, Representing the agent Duff and Phelps. (ATTACHMENT I – Abatements)

Note: The abatements' denials were based on the lack of supporting documentation by the petitioner for their Abatement.

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

10:40 a.m. Recessed.
12:45 p.m. Reconvened.

5. **PUBLIC HEALTH AND ENVIRONMENT**
(Board of Commissioners sitting as the San Miguel County Board of Public Health and Environment)
a. Discussion and update with the San Miguel County Stakeholders concerning the COVID 19 outbreak.

Present: Grace Franklin, Public Health Director

Public Who Addressed the Board:
Laila Benitez, Town of Mountain Village
Larry Mallard, Lodging Community
Anton Benitez, Lodging Community
Byran Woody, Lodging Community
Luke Weidner
Megan Ossola
Stephanie Hatcher
Ross Martin
Zoe Dohnal, Town of Mountain Village
Christy Pettit
Greg Craig, County resident
Keith Hampton, Lodging Community
Chad Scothorn
Doug Tooley, County resident

Jurisdictional Updates:
DeLanie Young, Town of Telluride
Patti Grafmyer, Town of Norwood
Zoe Dohnal, Town of Mountain Village

Commissioner Updates
Kris Holstrom – 5-Star Administrative Call, Economic Recovery meeting
Hilary Cooper - Governor's Council; Southwest Call Group meeting

3:00 p.m. Recessed
3:16 p.m. Reconvened.

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

Note: No Executive meeting was needed.

6. **GOVERNMENT AFFAIRS/NATURAL RESOURCES**
a. Discussion regarding the participation in the Hard Rock Rulemaking process.

Present: Lynn Padgett, Government Affairs/Natural Resource Director

Board direction to continue to proceed through the commenting process.

7. **UPDATE WITH THE COUNTY MANAGER**
   a. Best and Brightest Program Opportunity.

Note: The board requested the County Manager to pursue additional information concerning this program.

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

No motion was made. The board supported the letter of interest be sent.

   c. Updates and Other, as needed.
      1. Update on the Small Business Relief Fund.

Present: Mike Bordogna, County Manager

8. **Commissioner Updates**
   a. Kris Holstrom - Update on Outside Meetings – Update on Pay it Forward; Norwood Water Commission, Circular Economy, Zero Food Print call
   b. Hilary Cooper - Outside Meetings, Updates on Legislation – Senate Bill 217, Renewable Energy Systems, 811 Locate, OHV Equal Enforcement
   c. Lance Waring - Update on Outside Meetings – Lodging Tax Meeting.

9. **Public Comment**
   No 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 the 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).

Present: Amy Markwell, County Attorney

Note: No Executive Session was needed.

MOTION by Hilary Cooper to approve the letter as presented. **SECONDED** by Kris Holstrom. **PASSED 3-0.**

MOTION by Hilary Cooper to adjourn the meeting. **SECONDED** by Kris Holstrom. **PASSED 3-0.**

11. **ADJOURNMENT**
   4:15 p.m.

20210210-BOCC-Audio

Respectfully submitted,

Carmen Warfield

Carmen Warfield, Chief Deputy Clerk

COUNTY CLERK SAN MIGUEL COUNTY, CO

Approved March 3, 2021

SAN MIGUEL COUNTY BOARD OF COMMISSIONERS

Lance Waring, Chair

ATTEST:

Mike Bordogna, County Manager

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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)

ATTACHMENT I

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, Fil #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.

____
Petitioner's Signature

Daytime Phone Number ( )
Email:

By [signature]
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	1,750,000	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 Kanter
Assessor 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 San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 02 / 10 / 2021 (Month Day Year), at which meeting there were present the following members:

Lance Waring, Kris Holstrom, and Hilary Cooper

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 Peggy Kanter (Name) *(being present-)* and Petitioner 107 ER LLC (Name) *(not present)*- *Duffandphelps*- present WHEREAS, the said 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:

2017 ______ $ -0-
Year Assessed Value Taxes Abate/Refund

DocuSigned by:
Lance Waring
F8BF64194B38430...
Chairperson of the Board of County Commissioners' Signature

I, Carmen Warfield 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 2/12/2021 (Month, Year).

DocuSigned by:
Carmen Warfield
County Clerk's or Deputy County Clerk's Signature

COUNTY CLERK SAN MIGUEL COUNTY, CO

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 ______

2020 - 4

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JAN 0 9 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.
1030050037	CO'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 [signature] 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)

OK

	Tax Year 2017 31.497 mills			Tax Year 2018 36.183		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	1,890,000	548,100	$17,263.51	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 Kantz
Assessor's or Deputy Assessor's Signature

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

1/26/21 Assessor recommends approval for 2017 + 2018: Common ownership + Lot lines touch [illegible] residence.

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 San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 02 / 10 / 2021 (Month Day Year), at which meeting there were present the following members:

Lance Waring, Kris Holstrom, and Hilary Cooper

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 Peggy Kanter (Name) *(being present)* and Petitioner 236 Pandora LLC (Name) *(not present)*, - Duff and Phelps - Agent Present and WHEREAS, the said 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
2017		0	2018		0

DocuSigned by: Lance Waring
E8BF641848384 30
Chairperson of the Board of County Commissioners' Signature

I, Carmen Warfield 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 2/12/2021 (Month), ______ (Year).

DocuSigned by: Carmen Warfield
BE2AF0C39C83406
County Clerk's or Deputy County Clerk's Signature

COUNTY CLERK SAN MIGUEL COUNTY, CO

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 ____________

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

DocuSign Envelope ID: BBC00E71-BBCD-4CAE-BB80-4C7D49EAC343

2020-8

PETITION FOR ABATEMENT OR REFUND OF TAXES

RECEIVED

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: LOT 416B INC A COLO CORP 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
R1080087415	Lot 416A, Fil #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 [signature] 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 46.926 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

15-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 San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 02 / 10 / 2021 (Month Day Year), at which meeting there were present the following members:

Lance Waring, Kris Holstrom, and Hilary Cooper

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 Peggy Kanter (Name) *(being present-)* and Petitioner Lot 416B Inc (Name) *(not present)*, *Duffandphelps-* present WHEREAS, the said 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
2017		-0-

DocuSigned by:
Lance Waring
F8BF64194B38430
Chairperson of the Board of County Commissioners' Signature

I, Carmen Warfield 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 2/11/2021 (Month, Year).

DocuSigned by:
Carmen Warfield
County Clerk's or Deputy County Clerk's Signature

COUNTY CLERK SAN MIGUEL COUNTY, CO

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 ____________

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 Actual	Tax Year 2017 Assessed	Tax Year 2017 Tax	Tax Year 2018 Actual	Tax Year 2018 Assessed	Tax Year 2018 Tax
Original	1,890,000	548,100	$17,263.57	1,890,000	548,100	$19,831.90
Corrected		136,080	$4,286.11		136,080	$4,923.78
Abate/Refund		412,020	$12,977.40		412,020	$14,9[illegible].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 ____			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 San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 02 / 10 / 2021 (Month Day Year), at which meeting there were present the following members:

Lance Waring, Kris Holstrom, and Hilary Cooper

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 Peggy Kanter (Name) *(being present)* and Petitioner PM Holdings LLC (Name) *(not present)*, - *Duff and Phelps - Agent Presents* and WHEREAS, the said 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
2017		-0-	2018		-0-

DocuSigned by:
Lance Waring
E8BE6419AB38430...
Chairperson of the Board of County Commissioners' Signature

I, Carmen Warfield 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 2/11/2021 (Month), ______ (Year).

DocuSigned by:
Carmen Warfield
County Clerk's or Deputy County Clerk's Signature

SAN MIGUEL COUNTY CLERK, CO

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 ______

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

DocuSign Envelope ID: 0CFC008B-1A2D-4615-A564-83750151CDB3

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 [signature] 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 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 San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 02 / 10 / 2021 (Month Day Year), at which meeting there were present the following members:

Lance Waring, Kris Holstrom, and Hilary Cooper

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 Peggy Kanter (Name) *(being present-)* and Petitioner Strome, Mark E TT (Name) *(not present)*, *Duffandphelps*- present WHEREAS, the said 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
2017		$ 0

DocuSigned by:
Lance Waring
Chairperson of the Board of County Commissioners' Signature

I, Carmen Warfield 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 2/11/2021 (Month, Year).

DocuSigned by:
Carmen Warfield
County Clerk's or Deputy County Clerk's Signature

COUNTY CLERK SAN MIGUEL COUNTY, CO

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 ________

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

DocuSign Envelope ID: 226A0396-0936-49ED-8DBA-21C76671383E

2020 – 10

PETITION FOR ABATEMENT OR REFUND OF TAXES

RECEIVED

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 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 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 35.956 mills — Tax Year 2018 42.940 mills

	Actual (2017)	Assessed (2017)	Tax (2017)	Actual (2018)	Assessed (2018)	Tax (2018)
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

A

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 San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 02 / 10 / 2021 (Month Day Year), at which meeting there were present the following members:

Lance Waring, Kris Holstrom, and Hilary Cooper

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 Peggy Kanter (Name) *(being present)* and Petitioner Tice / Gulick Trt Dtd. (Name) *(not present)*, *- Duff and Phelps - Agent Presents* and WHEREAS, the said 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
2017		$ 0	2018		$ 0

DocuSigned by:
Lance Waring
F8BF64194B38430...
Chairperson of the Board of County Commissioners' Signature

I, Carmen Warfield 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 DocuSigned by: Carmen Warfield B72AF0C39C63408... (Month), Year 2/11/2021

DocuSigned by: Carmen Warfield B72AF0C39C63408...
County Clerk's or Deputy County Clerk's Signature

COUNTY CLERK SAN MIGUEL COUNTY, CO

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 ____________

DocuSign Envelope ID: A38AD5B4-FA99-40C9-AABB-34A467240F53

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.

______ Petitioner's Signature

Daytime Phone Number ( )

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 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 ____			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 San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 02 / 10 / 2021 (Month Day Year), at which meeting there were present the following members:

Lance Waring, Kris Holstrom, and Hilary Cooper

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 Peggy Kanter (Name) (being present) and Petitioner Hutcheson, James Olan (Name) (not present), - Duff and Phelps - Agent Present and WHEREAS, the said 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:

2018		-0-	2019		
Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund

DocuSigned by:
Lance Waring
F8BF64194B3843D...
Chairperson of the Board of County Commissioners' Signature

COUNTY CLERK SAN MIGUEL COUNTY, CO

I, Carmen Warfield 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 2/12/2021 (Month, Year).

DocuSigned by:
Carmen Warfield
BE2AF0C38C63406...
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 ______

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

RECEIVED
2020-21
JAN 0 3 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 [signature] 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	Tax Year 2018 Actual	Assessed	Tax
Original	924,000	267,960	$9,634.77	924,000	267,960	$11,506.20
Corrected	770,000 770,000	223,300 223,300	$8,028.97 $8,028.97	770,000 770,000	223,300 223,300	$9,588.50 $9,588.50
Total corrected	2,464,000	714,560	25,692.71	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

[signature] 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 ____			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 San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 02 / 10 / 2021 (Month Day Year), at which meeting there were present the following members:
Lance Waring, Kris Holstrom, and Hilary Cooper

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 Peggy Kanter (Name) *(being present)* and Petitioner Steinberg et al (Name) *(not present)*, - *Duff and Phelps - Agent Present* and WHEREAS, the said 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
2017		-0-	2018		-0-

DocuSigned by:
Lance Waring
F0BF64134B36430...
Chairperson of the Board of County Commissioners' Signature

I, Carmen Warfield 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
2/11/2021
this ____ day of ________, ____ (Month, Year)

DocuSigned by:
Carmen Warfield
BE2AF6C39C63408...
County Clerk's or Deputy County Clerk's Signature

COUNTY CLERK SAN MIGUEL COUNTY, CO

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 ________

2020-5-6

RECEIVED

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received [illegible]
(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
Taxes $ 8,961.67	R1010020008 859,457-249,240	Lot 37, BLK 5, West Telluride (vacant)
$ 8,961.67	R1010020007 859,457-249,240	Lot 36, BLK 5, West Telluride (vacant)

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.

Petitioner's Signature

Daytime Phone Number ( )

Email:

By [signature] 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** 35.956 m. 3
(For Assessor's Use Only)

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	"	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 2019 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 condo units & 4 owners

[signature] 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 San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 02 / 10 / 2021 (Month Day Year), at which meeting there were present the following members:
Lance Waring, Kris Holstrom, and Hilary Cooper

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 Peggy Kanter (Name) *(being present-)* and Petitioner 1978 Trust LLC (Name) *(not present)*, *Duffandphelps-* present WHEREAS, the said 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
2017		-0-

DocuSigned by:
Lance Waring
Chairperson of the Board of County Commissioners' Signature

I, Carmen Warfield 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 2/12/2021 (Month), ______ (Year).

DocuSigned by:
Carmen Warfield
County Clerk's or Deputy County Clerk's Signature

COUNTY CLERK SAN MIGUEL COUNTY, CO

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 ____________