

**SAN MIGUEL COUNTY SPECIAL BOARD OF COUNTY
COMMISSIONER MEETING
MINUTES**

Wednesday, February 28, 2024

Zoom.us

ZOOM PROTOCOL

1) CALL TO ORDER.

9:30 a.m. Begin

2) Roll Call

Present:

Lance Waring, Chair

Kris Holstrom, Vice Chair

Anne Brown, Commissioner

Staff Present:

Mike Bordogna, County Manager

Amy Markwell, County Attorney

Jarrold Biggs, Special Projects Director

Rachel Allen, Assistant County Attorney

Nancy Willis, Paralegal

Carmen Warfield, Chief Deputy Clerk

3) MOMENT OF SILENCE

4) REVIEW OF AGENDA

5) PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA.

6) PARKS AND OPEN SPACE

6.b) Review of the United States Recreation Ranger Program - 2023 Year-End Report.

(ATTACHMENT - Rec_Ranger_Final_Report2023.pdf)

(ATTACHMENT - Rec_Ranger_Report_23_Presentation(1).pptx)

Presented by: Greg Polio, Operations Manager; Krys Smith, USFS Recreation Ranger Program

6.a) Review of the United States Forest Service Alpine Ranger Program - 2023 Year-End Report.

Presented by: Neil Perry, USFS Alpine Ranger Program; Kryss Smith, USFS Recreation Ranger Program

Note: Consensus by the County Board to combine both programs into one agreement.

7) **ATTORNEY MATTERS**

- 7.a) Discussion by the Board of County Commissioners sitting as the County Board of Equalization regarding considering appealing the 2023BAA1950 decision to Grant residential/Contiguous status to Bachman Village 14 LLC./MOTION

(ATTACHMENT - BAA Petition.9.14.23.pdf)

(ATTACHMENT - 2023.12.08 Petitioner's Exhibit List.pdf)

(ATTACHMENT - 2023BAA1950 Lot 15 Backman Village Classification Report (1).pdf)

(ATTACHMENT - BAA Order 1.31.2024 Petition Granted.pdf)

Presented by: Sarah Enders, Assessor; Rachel Allen, Assistant County Attorney

MOTION by Lance Waring to approve the petition for judicial review [to the Board of Assessment Appeals case 2023BAA1950 concerning the decision to Grant residential/Contiguous status to Bachman Village 14 LLC]. **SECONDED** by Anne Brown. **PASSED 3-0.**

8) **ADMINISTRATIVE MATTERS**

- 8.a) Consideration of the Assessor's recommendation to Approve Abatement Petition #ABMT2023-63 TY 2021 & 2022, Berman Buckskin Ranch, for abatement or refund of taxes /MOTION

(ATTACHMENT - ABMT2023-63 Berman Buckskin Ranch LLC.pdf)

(ATTACHMENT - Berman Buckskin Ranch Stipulation agreement.pdf)

Presented by: Sarah Enders, County Assessor; Ray Bowers, Representing the Petitioner

MOTION by Anne Brown to approve the assessor's recommendation to approve the abatement petition #63ABHT2023 [2023-63] for years 2021 and 2022 for abatement or refund of taxes. **SECONDED** by Kris Holstrom. **PASSED 3-0.**

(ATTACHMENT I)

- 8.b) Discussion on the Website accessibility - update and direction from the Board of County Commissioners.

Presented by: Kattie Nesham-Ramirez, Accessibility Coordinator; Heather Widlund, GIS Coordinator; Mike Bordogna, County Manager

Board Consensus - Continue making the documents frequently downloaded (by the public) as the top priority concerning accessibility. Provide an executive summary to large documents that are difficult to make accessible.

11:09 a.m. Recessed.

11:15 a.m. Reconvened.

- 8.c) Consideration and approval of the Chair's signature on a Second Amendment to the Independent Contractor Agreement between the County and SEH, Inc for professional services regarding the construction of the replacement bridge at Applebaugh/MOTION

(ATTACHMENT - ICA.SMC Applebaugh Bridge Engineering. June 2017.pdf)

(ATTACHMENT - 1st Amend ICA. SMC Applebaugh Bridge - executed 20230623.pdf)

(ATTACHMENT - 2nd Amend ICA.SMC Applebaugh Bridge - 022824.pdf)

Presented by: Mike Bordogna, County Manager; Amy Markwell, County Attorney

MOTION by Kris Holstrom to approve the Chair's signature on the Second Amendment Agreement for Services Independent Contractor Agreement dated June 16, 2017. **SECONDED** by Anne Brown. **PASSED 3-0.**

9) **MANAGER MATTERS**

Presented by: Mike Bordogna, County Manager

1. The Colorado Avalanche Information Center will provide daily observations of the surrounding areas of Ophir Road. There will be an agreement in place with a cost of \$480 per week from December through April for each year.
2. The Sheriff's office is requesting a line item for a hiring bonus applicable to new hires that are currently post certified. This would reallocate funds in 2024. No action is needed but to authorize \$40,791 to be used as stated. Board Consensus for this to occur.
3. Comment letters received for the Joint Meeting with the BOCC and the Town of Telluride Trustees will be attached to the agenda daily until the meeting.
4. Meeting scheduled with Julie Constant, CDOT, concerning employee housing at the Deep Creek Site.
5. Upcoming Meetings

10) **SPECIAL PROJECTS DIRECTOR - Jarrod Biggs**
Update and other, as needed.

Presented by: Jarrod Biggs, Special Projects Director

1. Update on the Comprehensive compost and food waste grant.
2. Continued work on County owned land for housing.

11) **ADJOURNMENT.**

MOTION by Kris Holstrom to adjourn the meeting. **SECONDED** by Anne Brown. **PASSED 3-0.**

11:38 a.m. Adjourned.

Respectfully submitted,

Approved April 3, 2024 Carmen Z. Waples



SPECIAL BOARD OF COUNTY COMMISSIONER MEETING

Sam Waples

ATTEST:

Michelle Bayne

Item 8.A

ATTACHMENT I
ABMT2023-63

County: San Miguel

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

Section I: Petitioner, please complete Section I only.

Date: Dec. 27, 2023
Month Day Year

~~#13 ABMT 2023~~
2021 + 2022

DEC 28 2023

Petitioner's Name: Matthew Schofield for Berman Buckskin Ranch LLC

BY: [Signature]

Petitioner's Mailing Address: 8031 Shady View Lane

North Maple Grove MN 55311
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)
R1040010206

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
101 Buckskin Rd., Placerville, CO

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) 2021 and 2022 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 assessor's valuation of the resident home and guest house at \$10,250,974 or \$840/SqFt is inaccurately high due to rating the main house as "Excellent" when in reality it is very outdated (built in 1992) with a very dis-functional floor plan. Furthermore, any comp sales of homes on the mesas (far from Telluride) during the statutory period of 1/1/2019 to 6/30/2020 and earlier have not sold for this kind of value for the main house, especially if you adjust their sales prices downward for the lower quality that the subject main house exhibits. Further documentation to follow. - 10 pages

Petitioner's estimate of value: \$ 3,604,559 (2021) and \$ 3,604,559 (2022)
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.

Matthew Schofield 12/28/23

Daytime Phone Number (651) 500-8301

Petitioner's Signature

By Raghu V. [Signature] 12/28/23

Daytime Phone Number (970) 729-2278

Agent's Signature

*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 <u>2021</u>			Tax Year <u>2022</u>		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	<u>10,564,408</u>	<u>771,390</u>	<u>\$29,706.33</u>	<u>10,564,408</u>	<u>748,500</u>	<u>\$29,031.32</u>
Corrected	<u>4,219,049</u>	<u>317,700</u>	<u>\$12,234.63</u>	<u>4,219,049</u>	<u>307,500</u>	<u>\$11,927.93</u>
Abate/Refund	<u>6,345,359</u>	<u>453,690</u>	<u>\$17,471.60</u>	<u>6,345,359</u>	<u>441,000</u>	<u>\$17,106.39</u>

☒ 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):

[Signature]
Assessor's or Deputy Assessor's Signature

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 02/28/2024 at which meeting there were present the following members:

Lance Waring, Kris Holstrom, Anne Brown

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 Sarah Enders (being present-not present) and

Petitioner Ray Bowers, Agent (being present-not 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:

2021	453,690	\$17,471.60	2022	441,000	17,106.39
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 _____, _____

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 _____