AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

AgendaTitle:
Petition for Abatement or Refund of Taxes; Safeway, Inc.; 112 S. Spruce Street, Gunnison, CO 81230; CY 2011 and 2012

Action Requested: Other Abatement Petition Hearing

Parties to the Agreement: Safeway Inc

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:
Safeway is requesting an abatement of 2011 and 2012 taxes on the basis of overvaluation, because the property is subject to abnormal depreciation.

Fiscal Impact: None

Submitted by: William Spicer **Submitter's Email Address:** wspicer@gunnisoncounty.org

Finance Review: ○ Required ● Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ○ Required ● Not Required

Comments:

Reviewed by: Discharge Date: Certificate of Insurance Required

Yes ○ No ○

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirnie Discharge Date: 4/21/2014

○ Consent Agenda ● Regular Agenda ○ Worksession Time Allotted: 15 minutes

Agenda Date: 5/6/2014 Follow Up Agenda Date:

Revised April 2013

ASSESSMENT technologies
COMMERCIAL • INDUSTRIAL • BANKRUPTCY • SALES & USE
121 interpark blvd., ste. 308
san antonio, texas 78216
p\ 210.222.1221 f\ 210.222.9519
atechltd.com

December 23, 2013

Gunnison County Assessor's Office
221 N. Wisconsin Street Suite #Ste. A
Gunnison, CO 81230

RECEIVED
DEC 30 2013
BY: PM 12/23/13

Re: Filing of 2011 and 2012 Petition for Abatement

Dear Sir or Madam,

Enclosed please a 2011 and 2012 Petition for Abatement for each of the accounts listed below. Should you have any question, please do not hesitate to contact our office at (210)222-1221 or by email at safeway@atechltd.com .

Owner Name	County	Schedule or Parcel Number	Property Address
Safeway	Gunnison CO	P000519	112 S Spruce St

Respectfully submitted,

Teresa Jerry

Teresa N. Jerry
Senior Client Services Representative

Enclosure: as stated

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Gunnison CO

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

RECEIVED
DEC 30 2013
BY: PM 12/23/13

Section I: Petitioner, please complete Section I only.

Date: 12/23/2013
Month Day Year

Petitioner's Name: Safeway Inc

Petitioner's Mailing Address: 1371 OAKLAND BLVD 200

WALNUT CREEK | CA | 94596
City or Town | State | Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
P000519	112 S Spruce St

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) 2011 and 2012 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.)

Property not assessed at fair market value - including adjustments for obsolescence

Petitioner's estimate of value: $97,612 (2011) and $98,644 (2012)
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

By Chris M Milbert Daytime Phone Number 210,222-1221
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 _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original						
Corrected						
Abate/Refund						

☐ **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):**

NO EVIDENCE PROVIDED THAT DEPRECIATION IS ABNORMAL FOR THIS PERSONAL PROPERTY

Kristy Nygaard
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/11

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

SAFEWAY

May 17, 2013

RECEIVED
DEC 30 2013
BY: AM 12/23/13

RE: Appointment of Agent
Safeway, Inc.

To Whom It May Concern:

Please be advised that the firm of Assessment Technologies, Ltd., ("ATLTD") has been retained and granted power of attorney to represent the interests of the entity **Safeway, Inc.** with respect to all property tax issues and matters regarding all business personal property accounts with your office.

Communications related to the appeals process should be mailed to:

Assessment Technologies, Ltd.
121 Interpark, Suite 308
San Antonio, TX 78216
Attn: Safeway, Inc. Account Manager

Please continue to send Tax bills and Assessment Notices to the owner on record.

Thank you for your assistance in this matter. If you should have any questions or concerns please contact Teresa Jerry, Account Manager at (210) 403-4436 or by email at tjerry@atechltd.com.

Sincerely,

Donn Matsuzaki
Asst. Tax Manager

County of Contra Costa
Ss
State of California

I hereby acknowledge that the foregoing is true and correct and that I am authorized by Safeway, Inc. to engage said agent.

Donn Matsuzaki

Subscribed and sworn to this ___ day of August, 2013 by Donn Matsuzaki, a person known to me.

Notary Public (with seal if used in that state)

SEE ATTACHED CRT 8/29/13
CALIFORNIA
NOTARIAL CERTIFICATE

Jurat

RECEIVED
DEC 30 2013
BY: PM 12/23/13

State of California

County of Contra Costa

Subscribed and sworn to (or affirmed) before me on this 29 day of August,

20 13 by Donn Matsuzaki,

proved to me on the basis of satisfactory evidence to be the person(~~s~~) who appeared before me.

Caitlyn Rae Tankersley
Signature

(Notary seal)

CAITLYN RAE TANKERSLEY
Commission # 1959074
Notary Public - California
Contra Costa County
My Comm. Expires Nov 3, 2015

OPTIONAL INFORMATION

DESCRIPTION OF THE ATTACHED DOCUMENT

Appointment of Agent
(Title or description of attached document)

Safeway, Inc.
(Title or description of attached document continued)

Number of Pages 1 Document Date

(Additional information)

INSTRUCTIONS FOR COMPLETING THIS FORM

The wording of all Jurats completed in California after January 1, 2008 must be in the form as set forth within this Jurat. There are no exceptions. If a Jurat to be completed does not follow this form, the notary must correct the verbiage by using a jurat stamp containing the correct wording or attaching a separate jurat form such as this one which does contain proper wording. In addition, the notary must require an oath or affirmation from the document signer regarding the truthfulness of the contents of the document. The document must be signed AFTER the oath or affirmation. If the document was previously signed, it must be re-signed in front of the notary public during the jurat process.

- State and County information must be the State and County where the document signer(s) personally appeared before the notary public.
- Date of notarization must be the date that the signer(s) personally appeared which must also be the same date the jurat process is completed.
- Print the name(s) of document signer(s) who personally appear at the time of notarization.
- Signature of the notary public must match the signature on file with the office of the county clerk.
- The notary seal impression must be clear and photographically reproducible. Impression must not cover text or lines. If seal impression smudges, re-seal if a sufficient area permits, otherwise complete a different jurat form.
  - Additional information is not required but could help to ensure this jurat is not misused or attached to a different document.
  - Indicate title or type of attached document, number of pages and date.
- Securely attach this document to the signed document

Gunnison County
COLORADO

Gunnison County Administration
Phone: (970) 641–0248 • Fax: (970) 641–3061
www.GunnisonCounty.org

April 29, 2014

Safeway Inc.
1371 Oakland Blvd. 200
Walnut Creek, CA 94596

Schedule Number: P000519
Legal Description: 112 S. Spruce St.

Dear Property Owner,

The Gunnison County Board of County Commissioners will hear the above referenced petition for abatement or refund of taxes on **May 06, 2014** at **9:50 am**. The hearing will be held in the Planning Commission meeting room, located in the Blackstock building at 221 N. Wisconsin, Gunnison, CO 81230. Please read the following information carefully: You may appear before the Board in person, via telephone conference call, appear with your representative, or have your representative appear on your behalf.

Please contact us at (970) 641-7600 or blucero@gunnisoncounty.org prior to the hearing date to make a special request for a phone conference, if needed.

Sincerely,

Bobbie Lucero
Administrative Assistant

Cc: Gunnison County Assessor's Office