AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

AgendaTitle:
CBOE Min 08.05.2014

Action Requested: Motion

Parties to the Agreement:

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

Summary:
CBOE Min 08.05.2014

Fiscal Impact:

Submitted by: B. Lucero **Submitter's Email Address:** blucero@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: 8/26/2014

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted:

Agenda Date: 9/2/2014 Follow Up Agenda Date:

Revised April 2013

GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
August 05, 2014

The August 5, 2014 Board of Equalization meeting was held in the Planning Commissioners Meeting Room at the Blackstock Government Center at 221 North Wisconsin, Gunnison. Present were:

Paula Swenson, Chairperson
Phil Chamberland, Vice-Chairperson
Jonathan Houck, Commissioner
Bobbie Lucero, Clerk to the Board
George Lickiss, Senior Appraiser/Analyst
William Spicer, Senior Assessment Analyst

NOTICE: The Petitioners' and Assessor's exhibits for each case are located in their individual Board of Equalization files. The target appraisal date is June 30, 2012.

CALL TO ORDER: Chairperson Swenson called the August 5, 2014 meeting of the County Board of Equalization to order at 8:13 am.

MINUTES APPROVAL: **Moved** by Commissioner Chamberland and seconded by Commissioner Houck to approve the 7/14 and 7/23 meeting minutes. Motion carried unanimously.

REQUEST FOR VALUATION CHANGE; ANDY MCNEILL; CONDO UNIT 8, BLDG. L, CRESTED MOUNTAIN NORTH CONDOS; SCHEDULE #P004645. William Spicer informed that this was a misunderstanding. He informed the Board that the owner uses the property for personal use and it is not a rental. **Moved** by Commissioner Chamberland and seconded by Commissioner Houck to change the value of P004645 to $0. Motion carried unanimously.

VALUE ADJUSTMENT ON PROPERTIES; ACCOUNTS R041892, R041893, R041894 AND R041896 (WEST BUSINESS PLAZA CONDOS). **Moved** by Commissioner Houck and seconded by Commissioner Chamberland to adjust accounts R041892, R041893, R041894 and R041896 to the amount of $211,890. Motion carried unanimously.

VALUE ADJUSTMENT ON PROPERTIES; ACCOUNTS R005693, R005694, R005695, R005697, R005698, R005699, R005700, AND R005718. The Board discussed that this value adjustment is for properties in the Snow Crest Condos. William Spicer provided a modified list of account numbers to be adjusted. The Board discussed that R005700 was removed because it has a garage. **Moved** by Commissioner Chamberland and seconded by Commissioner Houck to adjust values of R005693, R005694, R005695, R005697, R005698, R005699 and R005718 to the amount of $102,700. The Board noted that R005700 was on the agenda but has been removed because that value is determined correct.

CBOE #08
ASSESSMENT TECHNOLOGIES LTD; SAFEWAY STORES, INC.

Petitioner's Case: The petitioner and the petitioner's agent were not present for the discussion.

Assessor's Case: William Spicer explained that this is the personal property on South Spruce Street in Gunnison. He informed that the valuation includes the supermarket equipment and fixtures. He informed that the petitioner did supply a personal property declaration that listed all of their personal property, the question is how it is valued. He reported that by statute they have to give consideration to the cost sales comparison and income approach to value. He explained how equipment is valued, then how it is adjusted downward for depreciation, which results in the current value of the equipment if it needed to be replaced. Then the Assessor's Office has to perform a rollback factor to accommodate that the appraisal date is in the past. He explained how the Assessor's Office makes an adjustment for this rollback factor. He reported that the Assessor's Office uses standard tables for the cost factors, percent goods and roll back factors. He informed that the tables help ensure that valuations are being valued equally, consistently and fairly.

William Spicer informed the Board that there have been appeals all over the state. He reported that only one appeal, in Arapahoe County, went through the State Board Assessment Appeals, and that appeal was denied. There was discussion over the argument provided by the petitioner

in the packet materials. **Moved** by Commissioner Chamberland and seconded by Commissioner Houck to deny CBOE #08, Account P000519. Motion carried.

ADJOURN: **Moved** by Commissioner Chamberland, seconded by Commissioner Houck, to adjourn the meeting. Motion passed unanimously. The August 5, 2014 meeting of the Board of Equalization adjourned at 8:24 am.

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Paula Swenson, Chairperson

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Phil Chamberland, Vice-Chairperson

_____
Jonathan Houck, Commissioner

Minutes Prepared By:

_____
Bobbie Lucero, Deputy County Clerk

Attest:

_____
Stella Dominguez, County Clerk