AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Petition for Abatement or Refund of Taxes; Adele V

Action Requested: Other Hearing on petition for abatement of taxes

Parties to the Agreement: Adele Virden (petitioner), Richard Bratton (petitioner's agent)

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

Summary:

This is a hearing to review an abatement petition. The Assessor is recommending approval, however the tax refund amount is greater than $10,000 and must therefore be approved by the BOCC.

Fiscal Impact:

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:
ok - gs

Reveiwed by: GUNCOUNTY1\gstuhr Discharge Date: 2/22/2016 Certificate of Insurance Required Yes ○ No ◉

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 2/22/2016

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 5

Agenda Date: 3/1/2016

Revised April 2015

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Gunnison

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

RECEIVED
SEP 03 2015
BY: IN PERSON BH

Section I: Petitioner, please complete Section I only.

Date: August (Month) 29 (Day) 2015 (Year)

Petitioner's Name: Adele Virden

Petitioner's Mailing Address: 236 S. 3rd Street, Unit A

Montrose (City or Town) Colorado (State) 81401 (Zip Code)

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R071296, 4049-000-00-160	507.2 AC TR IN LOTS 11 & 14 (E2SE4) SEC. 31. LOTS 1 & 2 (W2NW4). PT LOTS 3-5, LOT 6 (SW4SE4). W2NE4. E2NW4. NE4SW4. NW4SE4. SEC. 32. 47N4W #623535

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 2014 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.)

Petitioner requests a refund of the real property tax paid in 2015 for 2014 assessed against the above-described property ("Property). The value for the Property was incorrect due to overvaluation of the Property value. The Gunnison County Board of Equalization, after review of the Petitioner's appeal in 2015, lowered the value of the Property to $9,430.00. The valuation of the Property for 2014 should have been at or lower than the 2015 value, and, therefore, should be adjusted to the same value established through the 2015 appeal.

Petitioner's estimate of value: $ 9,430.00 (Value) (2014 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.

Adele Virden
Petitioner's Signature

Daytime Phone Number (970) 596-2442

By L. Richard Bratton
Agent's Signature*

Daytime Phone Number (970) 641-4151

***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 2014

	Actual	Assessed	Tax
Original	1,019,230	295,580	16,578.19
Corrected	8,590	2,490	139.66
Abate/Refund	1,010,640	293,090	16,438.53

PROPERTY SHOULD HAVE BEEN CLASSIFIED AS AGRICULTURAL LAND FOR 2014.

☑ **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: 2014 **Protest?** ☑ **No** ☐ **Yes (If a protest was filed, please attach a copy of the NOD.)**

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

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 _____

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

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

_____ _____
Petitioner's Signature **Date**

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

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

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

_____

_____

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

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

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

_____	_____	_____
Year	Assessed Value	Taxes Abate/Refund

_____
Chairperson of the Board of County Commissioners' Signature

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County

this _____ day of _____, _____.
Month Year

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

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

Section V: Action of the Property Tax Administrator

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby

☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

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

AGENT ASSIGNMENT

I authorize the below-named agent to act on my behalf regarding the property tax valuation of my property for tax years 2014-2015.

Agent's Name: Hoskin, Farina & Kampf, Professional Corporation

Telephone Number: (970) 641-4531

Owner's Name: Adele Virden

Signature: Adele Virden

Date: 08-30-15

Please mail all correspondence regarding this protest to the above-named agent at the following address:

234 North Main St, Ste 3A

Gunnison, Colorado 81230

Indicate name and telephone number for a person the Assessor may contact if an on-site inspection is necessary:

Richard Bratton

(970) 641-4531

Parcel No. 4049-000-00-160

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Gunnison County
COLORADO

GUNNISON COUNTY ADMINISTRATION
Phone: (970) 641-0248, Fax: (970) 641-3061
Website: www.GunnisonCounty.org

GUNNISON COUNTY BOARD OF EQUALIZATION

FINDINGS AND DETERMINATIONS

July 30, 2015

Virden Adele Attn: Richard Bratton
232 W Tomichi Ave Suite 202
Gunnison, CO 81230

Schedule Number: R071296
Property Description: 507.2 AC TR IN LOTS 11 & 14 (E2SE4) SEC 31. LOTS 1 & 2 (W2NW4). PT LOTS 3-5, LOT 6 (SW4SE4). W2NE4. E2NW4. NE4SW4. NW4SE4. SEC 32. 47N4W #623535

Dear Property Owner,

The Gunnison County Board of Equalization has reviewed your petition appealing the decision of the County Assessor on the value of the above-described property. After such review, the Board has ordered the following:

VALUATION FOR ASSESSMENT ORDERED:		
Type		**Actual Value**
Vacant	**$**	**$9,430.00**

Sincerely,

Paula Swenson

Paula Swenson, Chairperson
Gunnison County Board of Equalization

Cc: Gunnison County Assessor's Office

Encl: Notice of Rights & Arbitrator List

HOSKIN
FARINA
& KAMPF
PROFESSIONAL CORPORATION

Gregory K. Hoskin
Terrance L. Farina
Gregg K. Kampf
David A. Younger
David M. Scanga
Michael J. Russell
John T. Howe
Laurie A. Cahill
David M. Dodero
Andrew H. Teske
David A. Price
Anthony F. Prinster
Tammy M. Eret
* L. Richard (Dick) Bratton
** William A. Hillhouse II
** Eliza F. Hillhouse
Michael H. Luedtke
Daniel F. Fitzgerald
Nicholas H. Gower
John P. Justus

William H. Nelson
(1926-1992)

September 1, 2015

VIA HAND DELIVERY
Ms. Kristy McFarland
Gunnison County Assessor
211 N. Wisconsin Street., Suite A
Gunnison, Colorado 81230

Re: John and Adele Virden
Account # R071296, Parcel # 4049-000-00-160

Dear Kristy:

I have attached a Petition For Abatement or Refund of Taxes related to the above matter together with the Agent Assignment and Findings and Determinations by the Gunnison County Board of Equalization dated July 30, 2015. The Petition and Agent Assignment have been signed by Adele Virden.

Please contact me if you need anything further..

Sincerely,

HOSKIN FARINA & KAMPF
Professional Corporation

L. Richard Bratton

L. Richard Bratton

LRB:ajr
Enclosures

* Gunnison
234 North Main Street, Suite 3A
Gunnison, Colorado 81230
telephone 970.641.4531
fax 970.641.4532

200 Grand Avenue, Suite 400
Post Office Box 40
Grand Junction, Colorado 81502
telephone 970.986.3400
fax 970.986.3401
✦ *www.hfak.com* ✦

** Denver
Post Office Box 27419
Denver, Colorado 80227
telephone 720.663.1940
fax 720.663.1941

ALL OTHER ABATEMENT WORKSHEET

Year 2014 **Schedule #** R071296

		Actual Value			Ratio:	Assessed Value		
All Other	Original:* (was)	Land: $1,019,230	Imp: $0	Total: $1,019,230	29%	Land: $295,580	Imp: $0	Total: $295,580
	Abatement: (diff.)	$1,010,640	$0	$1,010,640	29%	$293,090	$0	$293,090
	Balance: (S/B)	**$8,590**	**$0**	**$8,590**	**29%**	**$2,490**	**$0**	**$2,490**

Reason: 2015 APPEAL - SUBMITTED SUFFICIENT DOCUMENTATION FOR AGRICULTURAL USE

Notes:

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Year 2013

		Actual Value			Ratio:	Assessed Value		
All Other	Original:* (was)	Land: $0	Imp: $0	Total: $0	29%	Land: $0	Imp: $0	Total: $0
	Abatement: (diff.)	$0	$0	$0	29%	$0	$0	$0
	Balance: (S/B)	**$0**	**$0**	**$0**	**29%**	**$0**	**$0**	**$0**

Reason:

Notes:

Is this abatement for 2 years?? [ ] Yes [X] No

*** Original value should always match tax roll.**

**** On Residential Improved property check for correct assessment ratio.**

Please attach all appraisal sheets showing value changes. Before & After.

APPRAISER INITIALS BJB

DATE INITIATED 02/17/16