AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Petition for Abatement or Refund of Taxes; Michael

Action Requested: Other Abatement Petition Hearing

Parties to the Agreement:

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

Summary:

Petitioner requests agricultural status for his property for 2014 and 2015. Assessor recommends denial.

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:

Reveiwed by: Discharge Date: Certificate of Insurance Required

Yes ○ No ○

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 9/14/2016

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 15

Agenda Date: 10/4/2016

Revised April 2015

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: GUNNISON

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

RECEIVED
JAN 04 2016
BY: Hand Delivered
BB.

Section I: Petitioner, please complete Section I only.

Date: 01 04 2016
Month Day Year

Petitioner's Name: Michael V. Wells

Petitioner's Mailing Address: 102 W. Gothic AVE

GUNNISON — City or Town
CO — State
81230 — Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
3973-000-00-003 (R008733)	LOT3(NE4NW4) SE4NW4.SEC4 48N1E

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) 2014 and 2015 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.)

Please Find Attached explanation.

Petitioner's estimate of value: $ Agricultural Value (Value) (2014 Year) and $ Taxable Value (Value) (2015 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.

Michael V. Wells
Petitioner's Signature

Daytime Phone Number (970) 497-6597

By _____
Agent's Signature*

Daytime Phone Number (____) _____

***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):**
Ag lease provided is for livestock owner who does not hold permit for surrounding BLM allotments.
Any grazing is nominal only.

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

January 4, 2016

Dear Gunnison County Commissioners:

I have owned the parcel in question since July 1999. On July 23, 2012 I entered into a agricultural lease with Gene Hollenbeck for the purpose of livestock grazing. Mr. Hollenbeck trails his cattle from his ranch up Sage Hen Gulch to Chance Gulch for summer pasture. He uses my property to rest and water the cattle before heading to his BLM allotments and his private property. The lease provides him full access to my 80 acre parcel, and he may use it for any agricultural need year around.

I filed this lease agreement with the Assessors office on July 23, 2012. I was told that it would take two years of agricultural use before the classification could be changed according to state law. In the spring of 2014 I checked to see when the classification would be changed to agricultural status and taxed as such. At that time, I was told the property did not qualify for agricultural classification. I was never notified before this time that the Assessors office had deemed it was not qualified.

As a matter of additional information, I am near to closing on this property with the Secretary of Agriculture through NRCS for the Grassland Reserve Program (GRP). The closing will put this property under a conservation easement that will forever maintain the land for agricultural purposes only. The conservation easement requires that the land use is for grazing. The related conservation values of the property are to be protected in perpetuity. I believe this is in the spirit of Gunnison County's goals and objectives of preserving Sage Grouse habitat. As a long time Gunnison County resident I am pleased to help in the County's efforts and support their vision of species recovery. To repeat myself, the only land use that will be permitted is agricultural use and related agricultural activities.

I look forward to meeting with the Commissioners to further discuss this matter.

Respectfully,

Michael V. Wells

Michael V. Wells

Assessor Quick Links

Gunnison Assessor Home

Find Property Records

Gunnison County

Assessor Property Record Search

Property Record Card (PRC)

Owner and Parcel Information

Owner Name & Mailing Address		**Today's Date:**	January 4, 2016	**Account Number:**	R008733
WELLS MICHAEL V ETAL		**Appraisal Year:**	2015	**Parcel Number:**	3973-000-00-003
WELLS JUDY K				**Account Type:**	Vacant
102 W GOTHIC AVE				**Economic Area:**	Econ Area 8
GUNNISON, CO 81230-2455				**Tax District:**	601
Business Name:	NA			**Mill Levy:**	56.853

Property Location: BLM ROAD 3070 , COLORADO MOUNTAIN RANCH VICINITY

Neighborhood: 80050

LEA: SAGE FAIR ACCESS (80050)

Subdivision:

Condo:

Legal Description: LOT 3(NE4NW4)(40.81A) SE4NW4. SEC 4 48N1E TOTAL 80.81 ACRES #494423

Parcel Notes

Parcel Map Show Parcel Map

Building Photos NA

Building Sketches NA

Generate Neighboring Owner List by Distance

Search Sales By Subdivision

2015 Assessment Information

Land Actual Value	Land Assessed Value	Building Actual Value	Building Assessed Value	Total Actual Value	Total Assessed Value
$110,500	$32,050			$110,500	$32,050

Prior Year Assessment Information

Year	Actual Value	Assessed Value	Mill Levy	Ad Valorem Taxes
2014	$126,370	$36,650	56.853	$2,083.65
2013	$126,370	$36,650	50.446	$1,848.84
2012	$126,060	$36,560	44.797	$1,637.80
2011	$126,060	$36,560	44.988	$1,644.76
2010	$153,540	$44,530	41.575	$1,851.33
2009	$153,540	$44,530	40.414	$1,799.64
2008	$121,220	$35,150	42.029	$1,477.32
2007	$121,220	$35,150	36.828	$1,294.52
2006	$80,810	$23,430	44.434	$1,041.08

Land Information

Land Description	Land Type	Acres	Site Access	Electricity	Sewer	Water	Other Attributes
35 AC TO L/T 100 AC	Vacant	80.810	UNIMPROVED DIRT ROAD	NOT AVAILA	ISDS NOT ALLOWED	NOT INSTALLED	LAND TYPE PRIMARY - SAGE TREE TYPE - EVERGREEN SITE IMPROVEMENTS - UNIMPROVED DIRT DRIVEWAY VIEWS - PANORAMIC OR OUTSTANDING

Sales Information

Sale Date	Sale Amount	Grantor	Grantee	Vacant or Improved (at time of sale)	Reception #	Deed Type
07/08/1999	$32,000	STERLING DONALD L	WELLS MICHAEL V ETAL	Vacant	494423	GEN WARR DEED - FEE

The Gunnison County Assessor's Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. All assessment information is subject to change before the next certified tax roll. Website Updated: January 3, 2016

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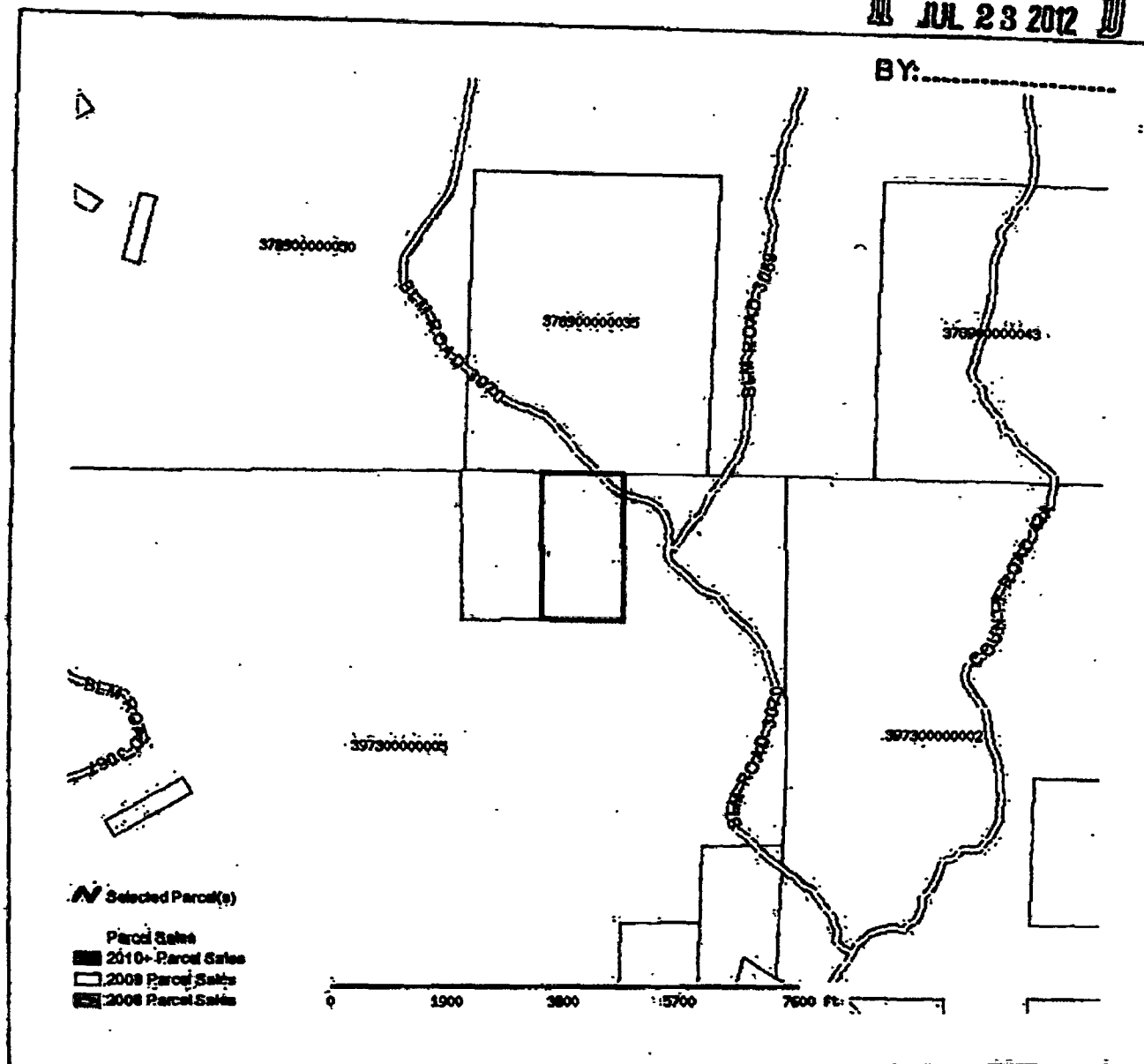
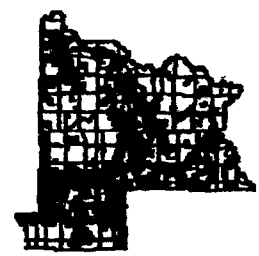
Exhibit A

RECEIVED
JUL 23 2012
BY:.....



Parcel: 397300000003 Acres: 80.81

WELLS MICHAEL V ETAL	128080
	0
$32,000 on 07-1999 Vacant-Y Qual=Q	
102 W GOTHIC AVE	
GUNNISON, CO 812302456	
	128080



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Date printed: 07/23/12 : 10:49:19