AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Abatement Hearing - Britt Rice

Action Requested: Other Hearing on petition for abatement of taxes

Parties to the Agreement:

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

Summary:

Hearing on abatement petition for 2014 and 2015. Assessor is recommending approval in part, denial in part. Petitioner and agent must be notified in writing 7 days prior to hearing.

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 for agenda - gs

Reveiwed by: GUNCOUNTY1\gstuhr Discharge Date: 11/9/2016 Certificate of Insurance Required Yes ○ No ◉

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 11/10/2016

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 10

Agenda Date: 12/6/2016

Revised April 2015

PETITION FOR ABATEMENT OR REFUND OF TAXES

RECEIVED JUN 20 2016

County: Gunnison

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

BY: PM 6/16/16

Section I: Petitioner, please complete Section I only.

Date: 6/7/2016
Month Day Year

Petitioner's Name: BRITT RICE C/O Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Suite 990

Denver — CO — 80202
City or Town — State — Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R033894	LOT 4 LAKESIDE AT SKYLAND #628624

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.)

The subject property is a contiguous parcel of land associated with account (R033895) under the common ownership entity Britt Rice. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: $ $226,350 (2014) and $ $222,300 (2015)
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 Francis Stuart Daytime Phone Number (303) 749.9033
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 2014			Tax Year 2015		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original				222,300	64,470	5,552.62
Corrected				222,300	17,700	1,524.45
Abate/Refund				0	46,770	4,028.17

☐ **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.)**

Tax year: 2015 Protest? ☑ **No** ☐ **Yes (If a protest was filed, please attach a copy of the NOD.)**

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

PROPERTY WAS NOT PURCHASED UNTIL 8/15/2014. DOES NOT QUALIFY UNDER COMMON OWNERSHIP PROVISION FOR 2014

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 $2,500 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 2014			Tax Year 2015		
	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:

2014			2015		
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

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent **BRITT RICE** for the property known by account number **R033894** regarding the real property assessment matters in **Gunnison County, Colorado.** Any and all previous authorizations are hereby revoked. Duff & Phelps, LLC is authorized to act on our behalf in obtaining and providing information, negotiating, settling and assessing for all real property matters related to the property owned, possessed, or controlled by the undersigned at the above referenced parcel. This agent is delegated full authority to handle real property matters relative to assessments and to represent us, with the assistance of legal counsel, if necessary, in the appeal process. This authority is extended to the account number **R033894** and may be amended as necessary.

This appointment of agency remains in effect for tax year(s) **2014 - 2016** or until revoked in writing by **BRITT RICE** or Duff & Phelps, LLC.

All correspondence should be directed to the following:

NAME: Bruce Cartwright
Duff & Phelps LLC

ADDRESS: 1200 17th Street, Suite 990
Denver, Colorado 80202
303-749-9003

SIGNED NAME: Britt Rice

PRINTED NAME: BRITT RICE

TITLE (in Relationship to Owner Entities) OWNER

DATE EFFECTIVE: 6/7/16

Billie Rose Holland

BILLIE ROSE HOLLAND
Notary Public, State of Texas
ID# 12928349-8
My Commission Expires
JANUARY 28, 2017

Notarize

Joshua Ost

From: Stuard, Travis <Travis.Stuard@DuffandPhelps.com>
Sent: Thursday, December 01, 2016 9:22 AM
To: Joshua Ost
Cc: Sullivan, Jodi; Cartwright, Bruce
Subject: Abatement Hearings Gunnison County

Mr. Ost,

Duff & Phelps, Agent would like to request Administrative Denials for the following abatement petitions scheduled for hearing on December 6, 2016.

Schedule Number	Owner Entity
R033894	Britt Rice
R033505	David W Light
R024686	Tejon Investments LLC

This request will still protect the taxpayer's right to appeal to the Board of Assessment Appeals. Please let me know if you have any questions or concerns.

Thank you,

Travis Stuard
Senior Associate, Property Tax

T +1 303 749 9033
M +1 719 439 5349

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travis.stuard@duffandphelps.com
www.duffandphelps.com

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