AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

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

Action Requested: Other Hearing on petition for abatement of taxes

Parties to the Agreement:

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

Summary:

Petitioner is requesting residential classification for a parcel that was assessed as vacant land in 2015.

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:

Reveiwed by: Discharge Date: Certificate of Insurance Required

Yes ○ No ○

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 1/13/2017

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

Agenda Date: 1/24/2017

Revised April 2015

SCANNED

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Gunnison County

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

RECEIVED DEC 27 2016 BY: PM 12/21/16

Section I: Petitioner, please complete Section I only.

Date: 12/21/2016
Month Day Year

Petitioner's Name: Blanchet Paulette C/O Duff & Phelps

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

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

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R041950	LOT 5 SPRING CREEK RESORT DEVELOPMENT #628344

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 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 (R044057) under common ownership. Pursuant to 39-1-102 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 and taxed at the residential assessment ratio.

Petitioner's estimate of value: $ 159100 (2015)
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

Email _____

By Travis Stuard Daytime Phone Number (303) 749-9033
Agent's Signature*

Email travis.stuard@duffandphelps.com

***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 _____

	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.)**

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

PROPERTY IS NOT CONTIGUOUS WITH NEIGHBORING RESIDENTIAL PARCEL

Kristy McDonald
Assessor's or Deputy Assessor's Signature

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

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

Engagement Letter

DUFF & PHELPS

April 6, 2016

We, Duff & Phelps, LLC ("Duff & Phelps") seek to provide **PAULETTE BLANCHET** ("the Owner") property tax services as described in this document. When signed by both Duff & Phelps and the Owner or authorized agent of the land, this document including the attached Terms and Conditions forms the entire agreement ("Engagement") between Duff & Phelps and the Owner.

The property tax services ("Services") are to be provided for the property account **R041950** for tax years 2014-2016. The Services will include: determining if the properties have been classified incorrectly; documenting and supporting use in conjunction with the adjacent residential parcel, and if qualifications are met, filing abatements with the **Gunnison County Assessor**; ensuring that the classification change has been made by the Assessor and if not, filing all appropriate appeals to see this matter through to finality.

[redacted]. Tax Savings are defined as the actual tax refund received by or credited to the Owner, including actual interest paid on the refund, if any. A fee is due and payable when the property tax refund is received by the Owner. Duff & Phelps will deliver to the Owner an invoice containing amount due and supporting calculation.

Bruce Cartwright is a Managing Director with Duff & Phelps and will be in charge of the Services. Michael Van Donselaar and Travis Stuard will handle the day to day matters necessary to support our Services.

If this is agreeable, please add the signature of an authorized agent of **PAULETTER BLANCHET** below. Feel free to contact me with any questions.

Sincerely,

Bruce Cartwright
Managing Director

Owner Signature: _____

Contact Phone Number: 337-2777737

Contact Email: Paulettebl@prodigy.net

Relation to **PAULETTER BLANCHET**:

Bruce Cartwright
Managing Director, Tax Services
bruce.cartwright@duffandphelps.com
303.749.9003

Duff & Phelps, LLC
1200 17th Street Suite 990
Denver, Colorado 80202
duffandphelps.com

Terms and Conditions

The Terms and Conditions on which we will provide the Services are as follows.

1. Attorney's fees (if applicable) are the responsibility of the Owner. Any attorney's fees must be approved in writing by the Owner prior to being incurred. All other fees incurred in connection with this engagement will be the responsibility of Duff & Phelps.
2. If any amounts payable hereunder are not paid within 30 days of the due date, such amounts will accrue interest at a per annum interest rate of 7%. If we initiate a lawsuit or hire attorneys to collect any alleged past due amounts, in addition to any other rights and remedies available to us, the prevailing party will be entitled to reimbursement of our reasonable attorney's fees and other collection costs.
3. Either party may request changes to the Services. We'll work with the Owner to consider and potentially vary any aspect of the Engagement, subject to payment of reasonable additional fees and allowance of a reasonable additional time to provide any new Services. Any variation to this Engagement will be set forth in a separate document executed by both parties which will form part of this Engagement.
4. The Owner may terminate this Engagement at any time for any reason or no reason (a "No-cause Termination") upon written notice to Duff & Phelps, provided that if the Owner realizes any Tax Savings following a No-cause Termination, the Owner shall pay to Duff & Phelps the contingent fee that would otherwise have been be due to Duff & Phelps to the extent such Tax Savings arises from work done by Duff & Phelps prior to such No-cause Termination.
5. It is understood and agreed that the final work product resulting from this Engagement will remain the Owner's property. To the extent that Duff & Phelps utilizes any of its property (e.g. any hardware or software) in connection with this Engagement, such property will remain the property of Duff & Phelps, and the Owner will not acquire any right or interest in such property. We will have ownership (e.g. copyright ownership) and all rights to use and disclose our ideas, concepts, know-how, methods, techniques, processes and skills, and adaptations thereof in conducting our business (collectively, "Know-How") regardless of whether such Know-How is incorporated in any way in the final work product.
6. Except in the event of our gross negligence, willful misconduct, or fraud, in no event will we be liable to the Owner or any entity or person under this Engagement, under any legal theory, for any amount in excess of three times the total professional fees paid by the Owner to us under this Engagement or any addendum to which the claim relates. In no event will we be liable to the Owner under this Engagement under any legal theory for any consequential, indirect, lost profit, or similar damages relating to or arising from our Services provided under this Engagement.
7. The Owner accepts and acknowledges that any legal proceedings arising from or in connection with this Engagement must be commenced within one year from the date when the Owner becomes aware of the facts that give rise to the alleged liability. The Owner also agrees that no action or claims will be brought against any Duff & Phelps employees personally.
8. The Owner agrees to indemnify and hold harmless Duff & Phelps, its affiliates, and their respective employees from and against any and all third party claims, liabilities, losses, costs, demands, and reasonable expenses, including but not limited to, reasonable legal fees and expenses relating to Services we render under this Engagement or otherwise arising under this Engagement. The foregoing indemnification obligations will not apply in the event that a court of competent jurisdiction finally determines that such claims resulted directly from the gross negligence, willful misconduct, or fraudulent acts.
9. The Owner accepts and acknowledges that we have not made any warranties or guarantees, whether express or implied, with respect to the Services or the results that the Owner may obtain as a result of the provision of the Services.
10. Except for the Owner's payment obligations, neither of us will be liable to the other for any delay or failure to fulfill obligations caused by circumstances outside our reasonable control.
11. In the event that any one or more of the provisions contained herein will, for any reason, be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability will not affect any other provisions of this agreement, but this agreement will be construed as if such invalid, illegal, or unenforceable provisions had never been contained herein, unless the deletion of such provision or provisions would result in such a material change so as to cause completion of the Services contemplated herein to be unreasonable.
12. This document constitutes the entire agreement between the parties and supersedes any prior agreements, whether written or oral, between the parties regarding the subject matter hereof. This Engagement may be executed in any number of counterparts, each of which will be an original, but all of which together will constitute one and the same instrument.
13. One or more issues may exist that could affect the federal tax treatment of properties subject to the Services. We will not consider any federal tax issues in performing the Services. The Services and any associated work product will not be performed or prepared for use related to federal tax issues, including the avoidance of federal tax penalties.
14. This Engagement will be governed by and interpreted in accordance with the internal laws of the State of New York, and the courts of the State of New York will have exclusive jurisdiction in relation to any claim arising out of this Engagement.

Gunnison County
COLORADO

PROPERTY TAX STATEMENT

2015 Taxes Payable in **2016**

DEBBIE DUNBAR
GUNNISON COUNTY TREASURER
221 N WISCONSIN, STE T
GUNNISON, CO 81230
970-641-2231

ACCOUNT NUMBER: R041950 | **TAX DISTRICT: 601** | **PARCEL NUMBER: 343322000000**

TAX AUTHORITY	MILL LEVY	LEVIED TAX
Gunnison County	15.674	$723.19
Upper Gunnison Water District	1.951	$90.02
Gunnison County Metro. Rec. Dist.	0.557	$25.70
Colorado River Water District	0.243	$11.21
RE1J School District	31.886	$1,471.22
Gunnison Cemetery District	0.750	$34.61
Gunnison County Fire Protect. Dist.	4.524	$208.74
TOTALS	**55.585**	**$2,564.69**

	ACTUAL	ASSESSED
VALUATION	$159,100	$46,140

ASSESSED VALUE x MILL LEVY = LEVIED TAX

LEVIED TAXES	$2,564.69
NON-LEVIED TAXES	
FEE(S)	
EXEMPTION(S)	$0.00
PREPAYMENTS	$0.00

PROPERTY LOCATION
666 COUNTY ROAD 54 SPRING CREEK, 81210
LEGAL DESCRIPTION OF PROPERTY
LOT 5 SPRING CREEK RESORT DEVELOPMENT #628344
ADDITIONAL PROPERTY INFORMATION
Property Type: Vacant

Amount Due **$2,564.69**

PAYMENT	DUE DATE	AMOUNT DUE
FIRST HALF	FEB 29	$1,282.35
SECOND HALF	JUN 15	$1,282.34
FULL PAYMENT	APR 30	$2,564.69

PROPERTY OWNER OF RECORD
BLANCHET PAULETTE
239 S AUDUBON BLVD
LAFAYETTE LA 70503-2529

In absence of State Legislative Funding, your School Fund Mill Levy would have been: 45.620

Is your Mortgage Company responsible to pay your taxes? Not sure? Check with your Mortgage Company before sending payment to us.

Your cancelled check is your best receipt and saves you tax dollars. To obtain a receipt by mail, please enclose a self-addressed, stamped envelope. Please do not fold, staple or tape your checks & coupons. PAYMENT MUST BE POSTMARKED BY DUE DATE TO AVOID INTEREST CHARGES.

Make checks payable to:
GUNNISON COUNTY TREASURER

THIS IS THE ONLY NOTICE YOU WILL RECEIVE
RETAIN TOP PORTION FOR YOUR RECORDS

ADDRESS CORRECTION?? (PLEASE PRINT CAREFULLY)
New Address _____
City _____
ST _____ ZIP _____
Enter an e-mail address to receive receipt via email

2015 Taxes Payable in **2016**

ACCOUNT NUMBER: R041950

RETURN THIS COUPON FOR SECOND HALF PAYMENT

2nd Half Payment Coupon **2**

12550*43**50***0.557**1/1**********AUTO**MIXED AADC 990
BLANCHET PAULETTE
239 S AUDUBON BLVD
LAFAYETTE LA 70503-2529

2ND HALF DUE BY JUN 15	**$1,282.34**

Make checks payable to: GUNNISON COUNTY TREASURER
221 N Wisconsin, Ste T, Gunnison CO 81230

ADDRESS CORRECTION?? (PLEASE PRINT CAREFULLY)
New Address _____
City _____
ST _____ ZIP _____
Enter an e-mail address to receive receipt via email

2015 Taxes Payable in **2016**

ACCOUNT NUMBER: R041950

RETURN THIS COUPON FOR FULL OR FIRST HALF PAYMENT

Full or 1st Half Payment Coupon **1**

1ST HALF DUE BY FEB 29	**$1,282.35**
FULL PAYMENT DUE BY APR 30	**$2,564.69**

BLANCHET PAULETTE
239 S AUDUBON BLVD
LAFAYETTE LA 70503-2529

Make checks payable to: GUNNISON COUNTY TREASURER
221 N Wisconsin, Ste T, Gunnison CO 81230