AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Petition for Abatement or Refund of Taxes; R031154

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

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

County: Gunnison County

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

Section I: Petitioner, please complete Section I only.

Date: 12/15/2016
Month Day Year

Petitioner's Name: Tracey & Kenneth Coleman Family Trust C/O Duff & Phelps

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

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

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R031154	TRACT 34 ISLAND ACRES SUBD .67AC #635296

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 appeal parcel should receive the 7.96% assessment ratio during 2015 as well given that the account was held together by the same previous owner (305 North LLC) as of 1.1.2015. Additionally, the Coleman Kenneth & Tracey Family Trust paid the 2015 taxes during 2016.

Petitioner's estimate of value: $ 96,600 (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.

_____
Petitioner's Signature

Daytime Phone Number (_____) _____

Email _____

By Travis Stuard
Agent's Signature*

Daytime Phone Number (303) 749-9033

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):**

CLASSIFICATION DETERMINED BY USE ON ASSESSMENT DATE. PETITIONER NOT OWNER OF RECORD ON ASSESSMENT DATE

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

Appointment of Agency for Property Tax Matters

Duff & Phelps, LLC is authorized to represent **TRACEY & KENNETH COLEMAN FAMILY TRUST** for the property known by account number **R031154** 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 **TRACEY & KENNETH COLEMAN FAMILY TRUST** 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 **TRACEY & KENNETH COLEMAN FAMILY TRUST** 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: [signature]

PRINTED NAME: Ken Coleman Kenneth R. Coleman

TITLE (in Relationship to Owner Entities) Co owner

DATE EFFECTIVE: 5/18/16

EMILY A DOZIER
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID # 20164002273
MY COMMISSION EXPIRES 01-20-2020

Notarize

STATE OF Colorado
COUNTY OF Hinsdale
THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS 18 DAY OF May 2016 @)[¢ BY Kenneth R. Coleman

EMILY A DOZIER Emily Dozier

PROPERTY TAX STATEMENT

Gunnison County COLORADO

2015 Taxes Payable in **2016**

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

ACCOUNT NUMBER: R031154 | **TAX DISTRICT: 100** | **PARCEL NUMBER: 378702000000**

TAX AUTHORITY	MILL LEVY	LEVIED TAX
Gunnison Cemetery District	0.750	$21.01
RE1J School District	31.886	$893.13
Gunnison County Metro. Rec. Dist.	0.557	$15.60
Colorado River Water District	0.243	$6.81
Gunnison	3.868	$108.34
Gunnison County	15.674	$439.02
Upper Gunnison Water District	1.951	$54.65
TOTALS	**54.929**	**$1,538.56**

	ACTUAL	ASSESSED
VALUATION	$96,600	$28,010

ASSESSED VALUE x MILL LEVY = LEVIED TAX

LEVIED TAXES	$1,538.56
NON-LEVIED TAXES	
FEE(S)	
EXEMPTION(S)	$0.00
PREPAYMENTS	$0.00

PROPERTY LOCATION
BROOKSIDE DR GUNNISON, 81230
LEGAL DESCRIPTION OF PROPERTY
TRACT 34 ISLAND ACRES SUBD .67AC #635296
ADDITIONAL PROPERTY INFORMATION
Property Type: Vacant

Amount Due **$1,538.56**

PAYMENT	DUE DATE	AMOUNT DUE
FIRST HALF	FEB 29	$769.28
SECOND HALF	JUN 15	$769.28
FULL PAYMENT	APR 30	$1,538.56

PROPERTY OWNER OF RECORD
COLEMAN KENNETH & TRACEY FAMILY TRUST
133 PARK DR
GUNNISON CO 81230-9332

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)

2015 Taxes Payable in **2016**

ACCOUNT NUMBER: R031154

New Address _____

City _____

ST _____ ZIP _____

Enter an e-mail address to receive receipt via email

RETURN THIS COUPON FOR SECOND HALF PAYMENT

2nd Half Payment Coupon **2**

3229*6**50***1.037**2/3**********AUTO**5-DIGIT 81201
COLEMAN KENNETH & TRACEY FAMILY TRUST
133 PARK DR
GUNNISON CO 81230-9332

2ND HALF DUE BY JUN 15 **$769.28**

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

ADDRESS CORRECTION?? (PLEASE PRINT CAREFULLY)

2015 Taxes Payable in **2016**

ACCOUNT NUMBER: R031154

New Address _____

City _____

ST _____ ZIP _____

Enter an e-mail address to receive receipt via email

RETURN THIS COUPON FOR FULL OR FIRST HALF PAYMENT

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

COLEMAN KENNETH & TRACEY FAMILY TRUST
133 PARK DR
GUNNISON CO 81230-9332

1ST HALF DUE BY FEB 29 **$769.28**

FULL PAYMENT DUE BY APR 30 **$1,538.56**

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