AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

AgendaTitle:
Abatement Hearing for Handler Marilyn Mishel

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Handler Marilyn Mishel & Gunnison County

Term Begins: n/a **Term Ends:** **Grant Contract #:**

Summary:
Abatement hearing for Handler Marilyn Mishel; Assessor recommends denial because the actual value was determined by appropriate consideration of the approaches to appraisal set forth in 39-1-103(5)(a) C.R.S.

Fiscal Impact: TBD

Submitted by: W. 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:

Reviewed by: Discharge Date: Certificate of Insurance Required Yes ○ No ○

County Manager Review:

Comments:

Reviewed by: MBirnie Discharge Date: 5/9/2013

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 20

Agenda Date: 5/21/2013 Follow Up Agenda Date: N/A

Revised April 2013

Gunnison County
COLORADO

Gunnison County Administration
Phone: (970) 641–0248 • Fax: (970) 641–3061
www.GunnisonCounty.org

May 09, 2013

Handler Marilyn Mishel
300 East Tomichi Ave
Gunnison, CO 81230

Schedule Number: R043139
Legal Description: 300 East Tomichi Avenue

Dear Property Owner,

The Gunnison County Board of County Commissioners will hear the above referenced petition for abatement or refund of taxes on **May 21, 2013** at **9:20 am**. The hearing will be held in the Board of County Commissioners meeting room, located in the Courthouse at 200 E. Virginia Ave. Gunnison, CO 81230. Please read the following information carefully: You may appear before the Board in person, via telephone conference call, appear with your representative, or have your representative appear on your behalf.

Please contact us at (970) 641-0248 prior to the hearing date to make a special request for a phone conference, if needed.

Sincerely,

Bobbie Lucero
Administrative Assistant

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PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Gunnison

Date Received _____ BY: PM 12/31/12
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

PLEASE COPY CORRESPONDENCE BY EMAIL TO:
SIAD3ADMIN@QWESTOFFICE.NET

Date: December 27 2012
Month Day Year

Petitioner's Name: HANDLER MARILYN MISHEL

Petitioner's Mailing Address: 300 East Tomichi Avenue

Gunnison CO 81230-2148
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)
3701-363-74-001/R043139

PROPERTY ADDESS OR LEGAL DESCRIPTION OF PROPERTY
300 East Tomichi Avenue

Petitioner states that the taxes assessed against the above property for property tax year(s) 2010 and _____ are incorrect for the following reasons: (Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

Petitioner's estimate of value: $ 450,000 (2010) $ _____ (_____)
Value Year

Petitioner requests an abatement or refund of the appropriate taxes.

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 (_____)_____

By _____
Agent's Signature*

Daytime Phone Number (719) 440-1500

*Letter of agency must be attached when petition is submitted by an agent.

If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-116, 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 section 39-2-125 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.
No protest was filed for the year(S): _____ (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

THE ACTUAL VALUE WAS DETERMINED BY APPROPRIATE CONSIDERATION OF THE APPROACHES TO APPRAISAL SET FORTH IN § 39-1-103(5)(a) C.R.S.

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 GUNNISON County authorize the assessor by Resolution No. 2011-42 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 the within petition, is hereby

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

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

15-DPT-AR No. 920-66/11

MARK HERMAN IS LESSEE. HE HAS STANDING TO FILE BASED ON SECTION 11.3 BELOW (FULL COPY ON RECORD)

twenty (20) days following receipt of such notice and information from Landlord and Landlord shall be responsible for the payment of any penalties and interest which may be imposed.

11.2 Tenant shall also bear any increased cost as a result of an increase in real estate taxes and assessments caused by any reassessment permitted by reason of a transfer or change of ownership of the Premises. Taxes for the tax year containing the last year of the Term hereof shall be prorated as of the expiration of the Term so that Tenant shall only pay for such taxes which relate to the tax period included within the Payment Period.

11.3 With respect to any assessments which may be levied against or upon the Premises or any portion thereof or which under the laws then in force may be evidenced by improvement or other bonds, or may be paid in installments, only the amount of such installment and statutory interest shall be included within the computation of the annual taxes and assessments levied against the Premises or any portion thereof. Tenant shall have the right to pay under protest any assessment which increases the amount of Tenant's real estate taxes and assessments and to contest with any applicable taxing authority any such assessment subsequent to payment. Any refund of any tax or assessment (including interest and penalties) which has been paid by Tenant, and which is allocable to the Premises, shall belong to Tenant.

ARTICLE 12
INSURANCE

12.1 Tenant shall at all times during the Term hereof and at its own cost and expense procure and continue in force a policy of commercial general liability insurance (also known as broad form comprehensive general liability insurance), insuring against liability for bodily injury, property damage and personal injury arising out of the use, operation or occupancy of the Premises in an amount of not less than Three Million Dollars ($3,000,000.00), combined single limit. Tenant shall provide to Landlord upon written request a Certificate of Insurance reflecting such coverage. Landlord shall be named as an additional insured on such policy.

12.2 Tenant shall procure and maintain at all times during the Term of this Lease at its sole cost and expense, "Special Form" insurance coverage, with standard exceptions, covering its fixtures, equipment and personal property located on the Premises, together with insurance against vandalism and malicious mischief.

12.3 Tenant agrees to insure the Building, and improvements owned by Tenant against loss or damage by any perils covered by a standard broad form all risk insurance policy in an amount equal to the full replacement value.

12.4 At Landlord's sole discretion, Landlord may obtain such insurance as Landlord determines is necessary or advisable to protect the Premises or to protect Landlord. Where such insurance is necessary owing to a failure of Tenant to comply with this Lease, Landlord reserves all rights and remedies with respect to Tenant's failure to comply and, additionally, may charge Tenant, as Additional Charges, for the cost of such insurance.

12.5 Landlord and Tenant each hereby waive any and all rights of recovery against each other and the officers, employees, agents and representatives of such other party for loss of or