# AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

**AgendaTitle:**
Abatement Hearing - James Smessaert

**Action Requested:** Other Decision on Abatement Petition

**Parties to the Agreement:**

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

**Summary:**
Hearing on Petition for Abatement or Refund of Taxes for Tax Year 2013.

**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:

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

**County Manager Review:**

Comments:

Reviewed by: GUNCOUNTY1\khaase Discharge Date: 2/18/2015

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 5 minutes

Agenda Date: 3/3/2015 Follow Up Agenda Date:

*Revised April 2013*

March 02, 2015

James D. Smessaert
13130 Watertown Plank Rd.
Elm Grove, WI 53122

Schedule Number: R043230
Legal Description: 112 Bear Scratch Rd., Mt. Crested Butte

Dear Property Owner,

The Gunnison County Board of County Commissioners will hear the above referenced petition for abatement or refund of taxes on **March 17, 2015** at **9:40 am**. The hearing will be held in the Planning Commission meeting room, located in the Blackstock building at 221 N. Wisconsin, 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) 641-7600 or bshelton@gunnisoncounty.org prior to the hearing date to make a special request for a phone conference, if needed.

Sincerely,

Bre Shelton
Administrative Assistant

Cc: Gunnison County Assessor's Office

RECEIVED JUL 02 2014

# PETITION FOR ABATEMENT OR REFUND OF TAXES

County: _____

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

**Section I: Petitioner, please complete Section I only.**

Date: July (Month) 2 (Day) 2014 (Year)

Petitioner's Name: James D. Smessaert

Petitioner's Mailing Address: 13130 Watertown Plank Rd.

Elm Grove (City or Town) Wisconsin (State) 53122 (Zip Code)

| SCHEDULE OR PARCEL NUMBER(S) | PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY |
|---|---|
| 317724401001 | 112 BEAR SCRATCH RD |
| R043230 | MT CRESTED BUTTE, CO 81225 |

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 2013 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 Reserve Metropolitan District #2 Mill Levy of 50.000 is illegal.

ACQUIRED PROPERTY THROUGH FORECLOSURE 5/14/2014. HAS STANDING PER DPT GUIDELINES

**Petitioner's estimate of value:** $_____ (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.

James D. Smessaert — Petitioner's Signature — Daytime Phone Number (262) 439 9765

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 2013

| | Actual | Assessed | Tax |
|---|---|---|---|
| Original | 4,358,130 | 346,910 | 62,007.04 |
| 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):**

Levies are certified to the Assessor by the Board of County Commissioners, § 39-1-111(2) C.R.S.

Vicki Hedrick, Deputy
Assessor's or Deputy Assessor's Signature

15-D

**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 fract, 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