# AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

**AgendaTitle:**
Petition for Abatement or Refund of Taxes; James C. White, etal; Lot 16, Overlook at Mt. Crested Butte; Tax Year 2013

**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: Discharge Date:

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

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

*Revised April 2013*

Gunnison County
COLORADO

**GUNNISON COUNTY ADMINISTRATION**
Phone: (970) 641-0248, Fax: (970) 641-3061
Website: www.GunnisonCounty.org

March 02, 2015

James C. White
6223 Costa Lake Pt
Flowery Branch, GA 30542

Schedule Number: R030967
Legal Description: Lot 16, Overlook at 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 **9:45 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

FAX COVER SHEET

TO: GUNNISON COLORADO TAX ASSESSOR

FROM: J. C. White -
5 pages includes cover page

Thank you for the opportunity to appear before the Commission. Please find the attached four pages pertaining to my abatement hearing.

Schedule Number: R030967
Legal Description: Lot 16, Overlook at Mt. Crested Butte

Gunnison County Assessor's Office
200 East Virginia Avenue
Gunnison, CO 81230
Fax: 970-641-3061

March 12, 2015

Thanks for the offer to appear before the Commission on my abatement hearing. I thought that might be advisable, at first. However, since it is really a matter of facts and trust that will be considered, I will start with the facts.

In 2013, I bought the home for 1.326 million and it was stripped out inside of many items. I had to bid on it against 5-6 others. I paid the highest price. Someone might check to see if the condition was reflected in the appraisal. (THIS WAS NOT A SHORT SALE) The home was listed in MLS – advertised and shown to many prospects.

As to the trust part, I checked around and asked if members of the Commission offered me a used car or horse over the phone and they assured me it was a good deal and that the price was fair. Could I safely buy it? I was told that I could trust them absolutely. Safe in that knowledge, I will rely on the commission's judgment.

I have had a home in the Crested Butte for 38 years and I am very familiar with property values. Few if any million dollar sales occurred.

I am not saying my taxes are too high. I am saying the appraisal does not reflect the market values at that time.

Thank you for your consideration.

Sincerely,

J.C. White

SCHEDULE NUMBER: R030967

LEGAL DESCRIPTION: LOT 16, OVERLOOK at CRESTED BUTTE

# PETITION FOR ABATEMENT OR REFUND OF TAXES

County: GUNNISON

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

RECEIVED
AUG 04 2014
BY: _____

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

Date: _____
Month Day Year

Petitioner's Name: JAME S C WHITE ETAL

Petitioner's Mailing Address: 6223 COSTA LAKE PT

FLOWERY BRANCH — City or Town
GA — State
30542 — Zip Code

**SCHEDULE OR PARCEL NUMBER(S)**
R030967

**PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY**
LOT 16 OVERLOOK AT MT CRESTED BUTTE #623188

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.)

This home was a foreclosure, which we paid 1,326K for The Previous owner Stripped The home of Washer Dryer Refrigirator, Dish washers, Some Lighting fixtures and Even The Garbage Disposal. Tis a Nice home but This was The Market. We bought The home Thru a Bidding Process

**Petitioner's estimate of value:** $ 1400000 (2013)
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.

J C White
**Petitioner's Signature**

Daytime Phone Number ( )

By 404-557-4932
**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 | 2,114,320 | 168,300 | 12,230.06 |
| 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):**

EXISTING 2013 VALUATION IS WELL SUPPORTED, BASED ON THE SALES OF COMPARABLE PROPERTIES THAT OCCURED DURING THE TIMEFRAME PRESCRIBED BY STATUTE

Dick Holdreth, Deputy
**Assessor's or Deputy Assessor's Signature**

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

We Were The High Bidder Bid Started @ 1275K.

## 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** _____

| | 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 |
|---|---|---|
| | | |

_____
**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