

BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROVING ABATEMENT PETITION REFUND FOR R0181028

Resolution 2014-220

BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the Petitions for Abatement or Refund of Taxes, as approved by the Adams County Assessor, are hereby confirmed.

Upon motion duly made and seconded the foregoing resolution was adopted by the following vote:

Henry _____ Aye

Tedesco _____ Aye

Hansen _____ Aye

Commissioners

STATE OF COLORADO)

County of Adams)

I, Karen Long, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Adams County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 12th day of May, A.D. 2014.

County Clerk and ex-officio Clerk of the Board of County Commissioners
Karen Long:



By:



Deputy

APPROVAL

ABATEMENT FOR TAX YEAR:		2013			
BUSINESS NAME:	CAP LAND CO.				
ACCOUNT NUMBER:	R0181028				
PARCEL NUMBER:	182308302076				
	ACTUAL	ASSESSED	MILL	TAX	
	VALUE	VALUE	LEVY	DOLLARS	
ORIGINAL VALUE	\$243,737	\$70,680	92.508	\$6,538.47	
REVISED VALUE	\$120,000	\$34,800	92.508	\$3,219.28	
ABATED VALUE	\$123,737	\$35,880	92.508	\$3,319.19	

Provide your reason for the Abatement/Added in the space below:

Adjusting the land value as the use did not change from the prior year.

RECEIVED
MAY 01 2014
Adams County
Commissioners' Office

ADDED ASSESSMENT FOR TAX YEAR:

BUSINESS NAME:					
ACCOUNT NUMBER:					
PARCEL NUMBER:					
	ACTUAL	ASSESSED	MILL	TAX	
	VALUE	VALUE	LEVY	DOLLARS	
ORIGINAL VALUE	\$0	\$0	0	\$0.00	
REVISED VALUE	\$0	\$0	0	\$0.00	
ADDED VALUE	\$0	\$0	0	\$0.00	

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: ADAMS

Date Received **RECEIVED**
(Use Assessor's or Commissioner's Date Stamp)

Section I: Petitioner, please complete Section I only.

MAR 07 2014

Date: 3 7 2014
Month Day Year

OFFICE OF THE
ADAMS COUNTY ASSESSOR

Petitioner's Name: CAP LAND CO.
Petitioner's Mailing Address: P.O. BOX 105
HENDERSON CO 80640
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>20181028</u>	<u>VACANT LAND</u>

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.)

VACANT LAND IS A DEAD ISSUE AT THIS TIME.

Petitioner's estimate of value: \$ 120,000 (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.

Dawn C. Priver Daytime Phone Number (303) 915 8589
Petitioner's Signature

By _____ Daytime Phone Number (_____) _____
Agent's Signature*

*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	<u>249737</u>	<u>70680</u>	<u>\$ 6538.47</u>
Corrected	<u>120000</u>	<u>34800</u>	<u>\$ 3219.28</u>
Abate/Refund	<u>123737</u>	<u>35880</u>	<u>\$ 3319.19</u>

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)(1)(D), C.R.S.

Tax year 2013 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):

[Signature]
Assessor's or Deputy Assessor's Signature

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 _____		
	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>
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 Adams County, State of Colorado, at a duly and lawfully called regular meeting held on 5 / 12 / 14, at which meeting there were present the following members:

Char Tedesco, Eric Hansen, Eva Henry

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 G.I. Reyes ~~(being present - not present)~~ and

Petitioner Cap Land Co ~~(being present - not present)~~, and WHEREAS, the said

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:

<u>2013</u>	<u>\$120,000</u>	<u>\$3,319.19</u>
Year	Assessed Value	Taxes Abate/Refund

[Signature]
 Chairperson of the Board of County Commissioners' Signature

I, Karen Long 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 12th day of May, 2014.

[Signature]
 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

ASSESSOR'S RECOMMENDATION FOR ABATEMENT

2013 Information

SUBJECT: ABATEMENT FOR YEAR(S) YEAR 1 YEAR 2 Denial
2013 Adjustment
Partial Adj. X

OWNER'S NAME: Cap Land Co. REPRESENTATIVE/AGENT: _____

PARCEL NUMBER: 01823-08-3-02-076 ACCOUNT NUMBER: R0181028

PROPERTY LOCATION: _____

ASSESSMENT RATIO: 29.00% 2013 MILL LEVY: 92.508000

APPRAISER'S RECOMMENDED VALUE: \$120,000

	2013	ACTUAL VALUE	ASSESSED VALUE	TAX AMOUNT
PETITIONER'S TOTAL VALUE		\$120,000	\$34,800	\$3,219.28
PETITIONER'S IMPROVEMENT VALUE		\$0	\$0	
PETITIONER'S LAND VALUE		\$120,000	\$34,800.00	
ASSESSOR'S TOTAL VALUE		\$243,737	\$70,684	\$6,538.81
ASSESSOR'S IMPROVEMENT VALUE		\$0	\$0	
ASSESSOR'S LAND VALUE		\$243,737	\$70,683.73	
RECOMMENDED VALUE		\$120,000	\$34,800	\$3,219.28
RECOMMENDED IMPROVEMENT VALUE		\$0	\$0	
RECOMMENDED LAND VALUE		\$120,000	\$34,800.00	
TOTAL ADJUSTMENT:		\$123,737	\$35,884	\$3,319.53

SITUATION: Land doubled in value from 2012 to 2013 due to removal of override from previous parcels when combined. Attribute to be re-added to parcel as use has not changed.

ACTION: _____

SUPERVISOR APPROVAL *Don DeHay* APPRAISER: Trevor Hammers
 DATE: _____ DATE: 3/12/2014

 Adams County Assessor

Create Date: 04/10/2013

Active Acct # R0181028

Group Acct #	Parcel #	Local #	MH #	Seq	Tax Area	Account Type	Land EA	Map	Sub	Parent Parcel #	Tax Yr
	01823-08-3-02-075				250	Commercial	561RA		5488	01823-08-3-02-034	2014

Summary | Land | Legal | Administrative Summary | Adjustment Details | Photos and Sketches | View History

2013 Notice of Valuation		2014 NOV		2013 Tax Roll Summary		Projected 2014	
Mail Date	4/15/2013		Not Available	Total Actual Value	\$243,737		\$243,737
Total Actual Value	\$243,737		Not Available	Taxable Actual Value	\$243,737		\$243,737
Taxable Actual Value	\$243,737		Not Available	Assessed Value	\$70,680		\$70,680
Assessed Value	\$70,680		Not Available	Adjustments	\$0		\$0
Net Assessed Value	\$70,680		Not Available	Penalties	\$0		\$0
Appealed?	No		No	Net Value	\$70,680		\$70,680

2013 General Account Information		Year 2014		2013 Tax Dollars Summary		Projected 2014	
Previous Taxable + 5%	Not Available		\$255,923	Total Tax Dollars	\$6,538.47		\$6,538.47
New Value Bldg Permits	\$0		\$0	Adjustments	\$0.00		\$0.00
Account Interest Imps	100.0000000%		100.0000000%	Total Penalties	\$0.00		\$0.00
Account Interest Land	100.0000000%		100.0000000%	Tax Roll Debts	\$0.00		\$0.00
				Tax Roll Credits	\$0.00		\$0.00
				Mill Levy	92.60800		92.50600
				Total Adjusted Tax Dollars	\$6,538.47		\$6,538.47

2013 Adjustments	2014 Adjustments

Land	Cost	Market	Income	Reconciled
\$243,737	\$0	\$0	\$0	\$0

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: ADAMS

Date Received RECEIVED
(Use Assessor's or Commissioner's Date Stamp)

Section I: Petitioner, please complete Section I only.

MAR 07 2014

Date: 3 7 2014
Month Day Year

OFFICE OF THE
ADAMS COUNTY ASSESSOR

Petitioner's Name: CAP LAND CO.
Petitioner's Mailing Address: P.O. BOX 105
HENDERSON CO 80640
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>20181028</u>	<u>VACANT LAND</u>

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.)

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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.

Dawn C. Priver Daytime Phone Number (303) 915 8589
Petitioner's Signature

By _____ Daytime Phone Number () _____
Agent's Signature*

*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):

Assessor's or Deputy Assessor's Signature

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

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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 _____		
	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>
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

Create Date: 04/10/2013

Active

Account # R0181028

Group Acct# Parcel # Local # MFL Sec Tax Area Account Type Land EA Map Subj Parent Parcel # Tax Yr
 01823-08-3-02-076 250 Commercial 561RA 5488 01823-08-3-02-034 2014

Summary Land Legal Administrative Summary Adjustment Details Photos and Sketches View History

2013 Home of Valuation		2014 NOV		2013 Tax Roll Summary		Projected 2014	
Mail Date	4/19/2013		Not Available	Total Actual Value	\$243,737		\$243,737
Total Actual Value	\$243,737		Not Available	Taxable Actual Value	\$243,737		\$243,737
Taxable Actual Value	\$243,737		Not Available	Assessed Value	\$70,680		\$70,680
Assessed Value	\$70,680		Not Available	Adjustments	\$0		\$0
Net Assessed Value	\$70,680		Not Available	Penalties	\$0		\$0
Appealed?	No		No	Net Value	\$70,680		\$70,680

2013 General Account Information		Year 2014		2013 Tax Roll Summary		Projected 2014	
Previous Taxable < B>	Not Available		\$255,923	Total Tax Dollars	\$6,538.47		\$6,538.47
New Value Bldg Penals	\$0		\$0	Adjustments	\$0.00		\$0.00
Account Interest Inps	100.0000000%		100.0000000%	Total Penalties	\$0.00		\$0.00
Account Interest Land	100.0000000%		100.0000000%	Tax Roll Debits	\$0.00		\$0.00

2013 Adjustments		2014 Adjustments		2013 Tax Roll Summary		Projected 2014	
				MA Levy	\$2,509.00		\$2,509.00
				Total Adjusted Tax Dollars	\$6,538.47		\$6,538.47

Land	Cost	Market	Income	Reconciled
\$243,737	\$0	\$0	\$0	\$0