

Commissioner Suzanne Bothell moved for adoption
of the following Resolution:

**BOARD OF COUNTY COMMISSIONERS
COUNTY OF RIO GRANDE, STATE OF COLORADO**

RESOLUTION NO. 2020- 15

**AUTHORIZING THE RIO GRANDE COUNTY ASSESSOR TO REVIEW AND SETTLE
CERTAIN PETITIONS FOR ABATEMENT OR REFUND OF TAXES**

WHEREAS, C.R.S. §39-1-113, *et seq.*, provides the taxpayers of Colorado the means to petition their respective boards of county commissioners for abatement or refund of property taxes which were levied and/or paid in error; and

WHEREAS, C.R.S. §39-1-113(1.5) allows, upon authorization of the board of county commissioners, the county assessor to review petitions for abatement or refund and settle by written mutual agreement any such petition for abatement or refund in an amount of ten thousand dollars (\$10,000.00) or less per tract, parcel, or lot of land or per schedule of personal property; and

WHEREAS, The Board of County Commissioners for Rio Grande County, Colorado (“the Board”) believes that granting the Rio Grande County Assessor (“Assessor”) the authority set forth above, will provide a more expeditious means for correcting such erroneous tax levies.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS FOR RIO GRANDE COUNTY, STATE OF COLORADO:

THAT, the Assessor be and is hereby granted the authority to review and settle petitions for abatement or refund in any amount of ten thousand dollars or less per tract, parcel, or lot of land or per schedule of personal property subject to the following conditions:

1. Where the Assessor recommends settlement of a petition for abatement or refund, the Assessor shall mail the settlement offer to the taxpayer in the form set forth in Exhibit A attached hereto.
2. Should the taxpayer accept the offer, the Assessor shall order the abatement or refund of taxes (as appropriate) pursuant to C.R.S. §13-1-113(2). If the Assessor’s settlement offer is not accepted, the petition shall be set for hearing before the Board in accordance with C.R.S. §39-1-113(1).

- 3. The Assessor shall report to the Board monthly concerning the activity which is the subject of the resolution by submitting fully executed copies of the petition(s) for abatement or refund and any settlement offer(s) accepted by the taxpayer and ordered by the Assessor.
- 4. Should the Board later determine it to be in the best interest of the County, it may withdraw the authority granted hereby.

THAT, each petition which would result in an abatement or refund of more than ten-thousand dollars per tract, parcel, or lot of land or schedule of personal property per tax year, shall not be considered unless a hearing is held thereon, pursuant to §39-1-113(1).

MOVED, READ and ADOPTED by the Board of County Commissioners for the County of Rio Grande, State of Colorado, at its regular meeting held the 25th day of March, 2020.

COUNTY OF RIO GRANDE,
STATE OF COLORADO, By and Through its
BOARD OF COUNTY COMMISSIONERS

ATTEST:

Cindy Hill
Clerk of the Board of
County Commissioners

By: John Noffske
John Noffske, Commissioner

Gene W. Glover
Gene Glover, Commissioner

Suzanne Bothell
Suzanne Bothell, Commissioner

Commissioner Gene Glover seconded adoption of the foregoing resolution. The roll having been called, the vote was as follows:

Commissioner Noffske Yes

Commissioner Glover Yes

Commissioner Bothell Yes

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(17), 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:

_____ 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 Petitioner _____ (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:

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 _____