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.

ATTEST:

ponents

By: John Noffs

Gene Glover, Commissioner

Suzanne Bothell, Commissioner

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

Commissioner Noffs

Commissioner Glover

Commissioner Bothell
PETITION FOR ABATEMENT OR REFUND OF TAXES

County. ________________________ Date Received ________________________

(Use Assessor’s or Commissioner’s Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: ____________ Month ____________ Day ____________ Year ____________

Petitioner’s Name: ________________________

Petitioner’s Mailing Address: ________________________

__________________________ City or Town ________________________

__________________________ State ________________________

__________________________ Zip Code ________________________

SCHEDULE OR PARCEL NUMBER(S) PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

__________________________ ________________________

__________________________ ________________________

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 ____________ 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.)

Petitioner’s estimate of 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.

________________________________ Daytime Phone Number (______)

Petitioner’s Signature

________________________________ Daytime Phone Number (______)

By __________________________ 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 ________

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<tr>
<th>Original</th>
<th>Assessed</th>
<th>Tax</th>
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<tr>
<td>________</td>
<td>________</td>
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</table>

| 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)(b)(I), 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

15-DPT-AR No. 920-66/11
FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

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:

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Actual</th>
<th>Assessed</th>
<th>Tax</th>
</tr>
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<tbody>
<tr>
<td>Original</td>
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<tr>
<td>Corrected</td>
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</tr>
<tr>
<td>Abate/Refund</td>
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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:

<table>
<thead>
<tr>
<th>Year</th>
<th>Assessed Value</th>
<th>Taxes Abate/Refund</th>
</tr>
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</table>

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 __________, __________.

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 ______________________