



EL PASO COUNTY

COMMISSIONERS:
CAMI BREMER (CHAIR)
CARRIE GEITNER (VICE-CHAIR)

COLORADO

HOLLY WILLIAMS
STAN VANDERWERF
LONGINOS GONZALEZ, JR.

EL PASO BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Date: Tuesday, March 21, 2023 Item No. 5.a.1.

To: Board of County Commissioners

From: Mark Flutcher, Assessor

Agenda Wording: Request to uphold the County Assessor's recommendation to deny the abatement petition by K&S TRUST, C/O SHELLY MUHR for 2021 & 2022 taxes. Reason for denial: MARKET DURING BASE YEAR DATA-GATHERING PERIOD SUPPORTS THE ASSESSOR'S VALUE. (Schedule No. 6308019056)

SUMMARY (including information on budgeted matters)

A petition has been filed seeking abatement of taxes as permitted by the Colorado Revised Statutes. The petition was reviewed by the County Assessor to determine the basis of the abatement request. Petitions may present legal questions and there is no dispute as to valuation. If the legal issue is resolved in the taxpayer's favor, the petition would be entitled to abatement.

In accordance with statute, notice has been provided to the petitioner and this matter has been scheduled for the Board's consideration.

BACKGROUND (including information on budgeted matters)

HEARINGS:

Scheduling - The County Clerk shall schedule all petitions recommended for approval by the Assessor for hearing on a consolidated basis. On any petition denied in whole or in part by the County Assessor, the County Clerk shall schedule the petition for hearing before the Board. The Clerk will advise the parties in writing of the scheduled hearing date along with a copy of these rules and procedures.

Rescheduling - Hearings as a general rule will not be rescheduled. Parties may request rescheduling of a hearing in writing to the El Paso County Clerk & Recorder, Clerk to the Board

Department, P.O. Box 2007, Colorado Springs, Colorado 80901-2007. Rescheduling will only be considered by the Clerk in cases of extreme hardship, emergency or where justice so requires. Parties will be advised of any hearing which is rescheduled.

Discovery – The Petitioner and the Assessor shall exchange all documentation (supply exhibits and list of witnesses) at least ten (10) days prior to the hearing. In addition, two (2) copies of the documentation shall be filed with the El Paso County Clerk & Recorder, Clerk to the Board Department, P.O. Box 2007, Colorado Springs, Colorado 80901-2007. Exhibits should be marked as follows:

RE: Abatement _____
 Name Date Scheduled Schedule No.

The Board will not accept information submitted inside the ten (10) days prior to hearing except as determined by the Board.

Presentation/Length of Hearing – The Petitioner shall have the burden of proof. The Petitioner will present evidence and/or exhibits first. The Assessor will then offer evidence in response. The Chair/Vice Chair of the Board shall preside at the hearing. Hearings shall be informal and strict rules of evidence shall not apply except as deemed necessary by the Board in the interest of justice. Each party shall be allowed to make a brief statement in support of the written documentation. Requests for additional time will be considered and acted upon within the discretion of the Board.

Parties Attendance – The Petitioner and Assessor shall be entitled to attend personally or with counsel and participate in the proceedings. The Petitioner may submit written information in lieu of appearing before the Board.

DECISION OF THE BOARD: The Board shall render its decision on all pending abatement petitions pursuant to §39-1-113(2), C.R.S. When the requested abatement or refund is less than ten thousand dollars (\$10,000.00) in any given year, the Board’s decision is not subject to review by the Property Tax Administrator pursuant to §39-1-113(3), C.R.S. When the abatement or refund request exceeds ten thousand dollars (\$10,000.00) in any given year and said abatement is recommended by the Board, the decision of the Board is subject to review by the Property Tax Administrator pursuant to §39-2-116, C.R.S.

Abatement petitions for \$10,000.00 or less per year will not be scheduled for hearing with the Board in cases where the Assessor approves the abatement.

Petitions which request abatement for state assessed property are placed on the Consent Calendar of the Board then forwarded by the Board of County Commissioners without a recommendation to the Division of Property Taxation, State of Colorado.

If any petition is denied in whole or in part, the Petitioner will be advised in writing of the Board’s decision and said Petitioner will be advised of their right to appeal.

APPEAL: Any Petitioner whose request has been denied in whole or in part may appeal the Board's decision to the Board of Assessment Appeals pursuant to §39-2-125(1)(f), C.R.S.

AMENDMENTS: These rules and procedures shall remain in effect until revoked by action of the Board. These rules and procedures may be amended by the Board of County Commissioners when deemed necessary by the Board.

ESTIMATED TIME FOR PRESENTATION

___ minutes/hours

FINANCIAL IMPLICATIONS

Business Year:	2023	Subject to TABOR? NO
Fund:		
Funding Amount:	\$0.00	
Increase to original adopted Budget	\$0.00	
Net Cost to County:	\$0.00	
Total Project Cost:	\$0.00	
Vendor Information		

ATTACHMENTS