



Board Summary Report

File #: 22-527

Agenda Date: 9/27/2022

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To: Board of County Commissioners

Through: Ronald A. Carl, County Attorney, County Attorney's Office

Prepared By:

Karen Thompsen, Paralegal, County Attorney's Office

Subject:

Appointment of Senior Citizen Property Tax Referee

Purpose and Request:

The purpose of this request is to approve the appointment of an independent referee to conduct hearings regarding Senior Citizen Property Tax Exemptions.

Background and Discussion: Pursuant to Colorado Revised Statutes § 39-3-206(2)(a), the Board of County Commissioners, acting as the County Board of Equalization, is required to hold hearings when any senior, who's application for a property tax exemption has been denied by the County Assessor pursuant to C.R.S. § 39-3-206(1)(b), desires to contest the denial. Pursuant to C.R.S. § 39-3-206(2)(b), the Board of County Commissioners, acting as the County Board of Equalization, may appoint independent referees to conduct these hearings on behalf of the County Board of Equalization. Staff recommends the appointment of Jeff Hamilton as an independent referee to conduct these hearings for calendar year 2022.

Alternatives: The Board of County Commissioners, acting as the County Board of Equalization Board could conduct the hearings.

Fiscal Impact: Reduction in the amount of property taxes collected for eligible properties.

Alignment with Strategic Plan:

- Be fiscally sustainable
- Provide essential and mandated service
- Be community focused

Concurrence: The negotiator for the County Board of Equalization, the County Assessor and the County Attorney all support this recommendation.

Resolution: Attached is a copy of the draft resolution.