



Board Summary Report

File #: 26-174

Agenda Date: 3/31/2026

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To: Board of County Commissioners

Through: Ronald A. Carl, County Attorney

Prepared By:
Gina Garran, Paralegal

Subject:
Approval of BAA Stipulations

Purpose and Request:

The purpose of this request is for the adoption of a resolution approving the identified Board of Assessment Appeals (“BAA”) stipulations.

Alignment with Strategic Plan: Good Governance - Deliver mandated and essential services with excellence.

Background and Discussion: Pursuant to C.R.S. § 39-8-102, the Board, in its role as the County Board of Equalization (“CBOE”), annually reviews assessed property valuations and corrects “any errors made by the assessor, and, whenever in its judgment justice and right so require, it shall raise, lower, or adjust any valuation for assessment appearing in the assessment roll to the end that all valuations for assessment of property are just and equalized within the county.” These stipulations settling property tax protests filed with the BAA are a result of agreements reached between the taxpayers and the County to change the valuations for assessment as noted, in an effort to further the goal of ensuring that all valuations for assessment are just and equalized. The attached table details the BAA docket numbers and changed valuations upon which the taxpayers and County have reached agreement for the reasons and tax years noted.

Alternatives: Hearing before the BAA: The protests could proceed to the BAA for decision based on evidence presented at hearing. This would involve additional time and expense for the County and taxpayer(s) that could otherwise be avoided. It could also result in value(s) being ordered by the BAA that are lower than the amount(s) stipulated by the parties, resulting in lower tax revenue and/or larger refund(s) to the taxpayer with interest as required under statute.

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

Alignment with Strategic Implementation Strategies: N/A to stipulations and abatements.

Concurrence: The CBOE Appeals Coordinator, County Assessor, and County Attorney all support this request.