BOARD OF COUNTY COMMISSIONERS OF ARAPAHOE COUNTY, COLORADO

TUESDAY, APRIL 9, 2024

At the regular meeting of the Board of County Commissioners for Arapahoe County, Colorado held at the Administration Building, 5334 South Prince Street, Littleton, Colorado on Tuesday, the 9th day of April 2024, there were present:

Carrie Warren-Gully, Chair	Commissioner District 1	Present
Jeff Baker	Commissioner District 3	Present
Jessica Campbell-Swanson	Commissioner District 2	Present
Leslie Summey, Chair Pro Tem	Commissioner District 4	Present
Bill Holen	Commissioner District 5	Absent and Excused
Ron Carl	County Attorney	Present
Joan Lopez	Clerk to the Board	Absent and Excused
Cooney Sarracino	Clerk to the Board	Present
	Administrator	

All draft resolutions hereto presented to the Board, as may have been modified by Board review, are contained herein in final form as approved by the Board.

RESOLUTION NO. 24-099 It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on Tuesday, April 9, 2024 and

WHEREAS, the Board at that time considered the Petitions for Abatement or Refund of Taxes as submitted by taxpayer and as contained within an Agenda Memorandum to the Board; and

WHEREAS, applicable procedures, due process, and requirements of notice were followed pursuant to Sections 39-1-113 and 39-10-114, C.R.S.; and

WHEREAS, no Petitioner or representatives of the Arapahoe County Assessor were present, although both parties were afforded notice; and

WHEREAS, the Board received comments from the County Attorney, received exhibits and reviewed the record as represented by an Agenda Memorandum summarizing the Petitions and the Arapahoe County Assessor recommendation.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

1. That the Petitions listed below, presented this date to the Board and relating to the schedule numbers set forth therein, shall be and are hereby granted, the recommendations of the Assessor

are hereby adopted and abatements or refunds in the amounts approved by the Assessor are hereby approved by the Board.

Petitioner	Parcel Number	Year	Refund
Craig Jones	2077-29-1-23-001	2021	\$14,212.80
Delkevic US LLC	2077-18-4-09-038	2021	\$10,331.40
E2sg LLC	2075-25-3-09-001	2021	\$12,926.02

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100A It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 1975-08-1-27-002 is hereby denied for tax year 2021. The original actual value is \$235,829 and no refund shall be allowed for the following

reason:

I considered the evidence submitted & testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100B It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C:R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 1975-08-1-27-001 is hereby denied for tax year 2021. The original actual value is \$1,256,784 and no refund shall be allowed for the following reason:

I considered the evidence submitted & testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100C It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

A. The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 1973-10-1-16-006 is hereby denied for tax years 2021 and 2022. The original actual value is \$31,080,000 and no refund shall be allowed for the following reason:

I considered the evidence submitted & testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by

all the facts presented.

B. The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 1973-10-1-16-007 is hereby denied for tax years 2021 and 2022. The original actual value is \$31,920,000 and no refund shall be allowed for the following reason:

I considered the evidence submitted & testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100D It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

A. The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 2077-04-1-17-039 is hereby denied for tax year 2022. The original actual value is \$326,740 and no refund shall be allowed for the following reason:

Petitioner/agent did not appear for hearing. I considered the evidence submitted & testimony given by the Assessor, & the evidence submitted by petitioner/agent prior to this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

B. The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 2077-04-1-17-040 is hereby denied for tax year 2022. The original actual value is \$89,590 and no refund shall be allowed for the following reason:

Petitioner/agent did not appear for hearing. I considered the evidence submitted & testimony given by the Assessor, & the evidence submitted by petitioner/agent prior to this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

C. The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 2077-04-1-17-041 is hereby denied for tax year 2022. The original actual value is \$200,260 and no refund shall be allowed for the following reason:

Petitioner/agent did not appear for hearing. I considered the evidence submitted & testimony given by the Assessor, & the evidence submitted by petitioner/agent prior to this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100E It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 2073-04-3-14-001 is hereby denied for tax year 2023. The original actual value is \$494,400 and no refund shall be allowed for the following reason:

Petitioner/agent did not appear for hearing. Petitioner/agent did not submit any evidence to this hearing, or with the original petition, to support the abatement request. I considered the evidence submitted & the testimony given by the Assessor, and the absolute lack of any evidence submitted by the petitioner/agent. I find in this case that the Assessor's determination of value is better supported by all of the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100F It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 2077-24-3-17-002 is hereby withdrawn for tax year 2022. The original actual value is \$548,670 and no refund shall be allowed for the following reason:

Petitioner/agent voluntarily withdrew this petition prior to the hearing. Withdrawal of the petition is hereby accepted as final action by the Board of County Commissioners. Therefore, the final actual value of this parcel for 2022 is \$548,670.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100G It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made

certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 2075-16-1-16-002 is hereby withdrawn for tax years 2021 and 2022. The original actual value is \$569,520 and no refund shall be allowed for the following reason:

Petitioner/agent voluntarily withdrew this petition prior to the hearing. Withdrawal of the petition is hereby accepted as final action by the Board of County Commissioners. Therefore, the final actual value of this parcel for tax years 2021 and 2022 is \$569,520.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100H It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 1983-04-3-18-003 is hereby withdrawn for tax year 2023. The original actual value is \$763,900 and no refund shall be allowed for the following reason:

Petitioner/agent voluntarily withdrew this petition prior to the hearing. Withdrawal of the petition is hereby accepted as final action by the Board of County Commissioners. Therefore, the final actual value of this parcel for tax year 2023 is \$763,900.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100I It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 84832-71962-001 is hereby withdrawn for tax years 2021 and 2022. The original actual value is \$427,805 and no refund shall be allowed for the following reason:

Petitioner/agent voluntarily withdrew this petition prior to the hearing. Withdrawal of the petition is hereby accepted as final action by the Board of County Commissioners. Therefore, the final actual value of this parcel for tax years 2021 and 2022 is \$427,805.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100J It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and

approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 2077-19-4-06-004 is hereby approved for tax years 2021 and 2022. The original actual value is reduced from \$1,180,000 to \$1,143,800 and a refund in the amount of \$296.40 shall be allowed for tax year 2021 and a refund in the amount of \$294.96 shall be allowed for tax year 2022 for the following reason:

Petitioner/agent voluntarily withdrew this petition prior to the hearing. Withdrawal of the petition is hereby accepted as final action by the Board of County Commissioners. Therefore, the final actual value of this parcel for tax years 2021 and 2022 is \$427,805.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100K It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 2077-33-3-02-006 is hereby approved for tax year 2023. The original actual value is adjusted from \$1,195,100 to \$1,184,400, and a refund in the amount of \$283.34 shall be allowed for the following reason:

I considered the evidence submitted & testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that this adjusted value is better supported by all the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100L It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 2075-30-1-16-002 is hereby approved for tax year 2020. The original actual value is adjusted from \$2,635,000 to \$1,054,000, and a refund in the amount of \$13,680.50 shall be allowed for the following reason:

Petitioner/agent did not appear for hearing. I considered the evidence submitted & testimony given by the Assessor and the evidence submitted by petitioner/agent with the original petition. I find in this case that the Assessor's determination of value is better supported by all of the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100M It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 1973-35-2-14-015 is hereby approved for tax year 2022. The original

actual value is adjusted from \$3,132,000 to \$2,900,000, and a refund in the amount of \$4,873.03 shall be allowed for the following reason:

The Assessor recommended & the petitioner/agent agreed to this value prior to the hearing. Based upon all information supplied, I concur with this value.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-100N It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

A. The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 1973-01-3-26-002 is hereby denied for tax years 2021 and 2022. The original actual value is \$107,480 and no refund shall be allowed for the following reason:

The Assessor recommended & the petitioner/agent agreed to this value prior to the hearing. Based upon all information supplied, I concur with this value.

B. The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 1973-01-3-23-003 is hereby denied for tax years 2021 and 2022. The original actual value is \$59,518 and no refund shall be allowed for the following reason:

The Assessor recommended & the petitioner/agent agreed to this value prior to the hearing. Based upon all information supplied, I concur with this value.

C. The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 1973-01-3-23-004 is hereby denied for tax years 2021 and 2022. The original actual value is \$75,915 and no refund shall be allowed for the following reason:

The Assessor recommended & the petitioner/agent agreed to this value prior to the hearing. Based upon all information supplied, I concur with this value.

D. The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 1973-01-3-21-003 is hereby approved for tax years 2021 and 2022. The original actual value is adjusted from \$13,980,000 to \$12,500,000 and a refund in the amount of \$43,243.19 for tax year 2021 and a refund in the amount of \$43,096.83 for tax year 2022 shall be allowed for the following reason:

The Assessor recommended & the petitioner/agent agreed to this value prior to the hearing. Based upon all information supplied, I concur with this value.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-1000 It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on

abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petitions for Refund of Taxes relating to the following schedule numbers are hereby approved for tax year 2022.

Parcel Number	Tax Year	Orig. Value	New Value	Refund Amt.
2075-24-3-13-001	2022	\$212,600	\$163,917	\$1,361.13
2075-24-3-13-002	2022	\$233,400	\$179,954	\$1,494.32
2075-24-3-13-003	2022	\$284,400	\$219,275	\$1,820.05
2075-24-3-13-004	2022	\$256,100	\$197,456	\$1,639.24
2075-24-3-13-005	2022	\$256,100	\$197,456	\$1,639.15
2075-24-3-13-006	2022	\$256,100	\$197,456	\$1,639.24
2075-24-3-13-007	2022	\$284,400	\$219,275	\$1,820.05
2075-24-3-13-008	2022	\$256,100	\$197,456	\$1,639.24
2075-24-3-13-009	2022	\$540,500	\$416,731	\$3,458.31
2075-24-3-13-010	2022	\$540,500	\$416,654	\$3,461.20
2075-24-3-13-011	2022	\$540,500	\$416,654	\$3,461.20
2075-24-3-13-012	2022	\$540,500	\$416,731	\$3,461.20
2075-24-3-13-013	2022	\$233,400	\$179,954	\$1,494.32
2075-24-3-13-014	2022	\$212,600	\$163,917	\$1,361.13
2075-24-3-13-015	2022	\$284,400	\$219,275	\$1,820.05
2075-24-3-13-016	2022	\$256,100	\$197,456	\$1,639.24
2075-24-3-13-017	2022	\$284,400	\$219,275	\$1,820.05
2075-24-3-13-018	2022	\$256,100	\$197,456	\$1,639.24
2075-24-3-13-019	2022	\$284,400	\$219,275	\$1,820.05
2075-24-3-13-020	2020	\$256,100	\$197,456	\$1,639.24
2075-24-3-13-021	2020	\$284,400	\$219,275	\$1,820.05

2075-24-3-13-022	2020	\$256,100	\$197;456	\$1,639.24
2075-24-3-13-023	2020	\$284,400	\$219,275	\$1,820.05
2075-24-3-13-024	2020	\$256,100	\$197,456	\$1,639.24
2075-24-3-13-025	2020	\$284,400	\$219,275	\$1,820.05
2075-24-3-13-026	2020	\$256,100	\$197,456	\$1,639.24
2075-24-3-13-027	2020	\$284,400	\$219,275	\$1,820.05
2075-24-3-13-028	2020	\$256,100	\$197,456	\$1,639.24

The reason for approval is:

I considered the evidence submitted & testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that this adjusted value is better supported by all of the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-101 It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to authorize the Arapahoe County Attorney to settle the following property tax Arbitration for tax years 2023 and 2024:

Petitioner	Parcel Number
Dwain J. and Kent F. Parrish Steines	2077-19-3-08-007

After review by the County Attorney's Office, in conjunction with the Arapahoe County Assessor's Office and the Petitioner, evidence was submitted which supported the Stipulation and Petitioner agreed to a new value. The Assessor has recommended approval pursuant to the terms contained within the Stipulation. Based upon the evidence submitted to the Board on this date, the Board has no reason not to concur with the proposed Stipulation.

The Board directs the Clerk to the Board to advise the Petitioner of the action taken by the Board on this date.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-102 It was moved by Commissioner Summey and duly seconded

by Commissioner Campbell-Swanson to authorize the Arapahoe County Attorney to settle the following property tax Arbitration for tax years 2023 and 2024:

Petitioner	Parcel Number
Green Valley Ranch Shoppette LLC	1975-32-3-16-001

After review by the County Attorney's Office, in conjunction with the Arapahoe County Assessor's Office and the Petitioner, evidence was submitted which supported the Stipulation and Petitioner agreed to a new value. The Assessor has recommended approval pursuant to the terms contained within the Stipulation. Based upon the evidence submitted to the Board on this date, the Board has no reason not to concur with the proposed Stipulation.

The Board directs the Clerk to the Board to advise the Petitioner of the action taken by the Board on this date.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-103 It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to authorize the Arapahoe County Attorney to settle the following property tax Arbitration for tax years 2023 and 2024:

Petitioners: David M. & Mary Haeer Gillum

Parcel Number: 2077-18-3-03-005

After review by the County Attorney's Office, in conjunction with the Arapahoe County Assessor's Office and the Petitioner, evidence was submitted which supported the Stipulation and Petitioner agreed to a new value. The Assessor has recommended approval pursuant to the terms contained within the Stipulation. Based upon the evidence submitted to the Board on this date, the Board has no reason not to concur with the proposed Stipulation.

The Board directs the Clerk to the Board to advise the Petitioner of the action taken by the Board on this date.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-104 It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on Tuesday, April 9, 2024; and

WHEREAS, the Board at that time considered Petitions for Abatement or Refund of Taxes as submitted by the Arapahoe County Assessor and as contained within an Agenda Memorandum to the Board; and

WHEREAS, applicable procedures, due process, and requirements of notice as may be required by the Colorado Revised Statutes were followed pursuant to Sections 39-1-113 and 39-10-114, C.R.S. by giving notice to the Assessor; and

WHEREAS, the Arapahoe County Assessor and/or his representatives were not present; and

WHEREAS, the Board reviewed the records as represented by an Agenda Memorandum summarizing the Petitions and the Arapahoe County Assessor recommendations.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

- 1. That the Petitions (per the attached list), presented this date to the Board and relating to the schedule numbers set forth therein, shall be and are hereby granted, the recommendations of the Assessor are hereby adopted and abatements in the amounts recommended by the Assessor are hereby approved by the Board.
- 2. Based upon the information submitted by Petitioners, the Board finds the taxes erroneously or illegally levied pursuant to Sections 39-1-113 and 39-10-114, C.R.S.

Petitioner Name	Parcel/Schedule Number	Year(s)	Previous tax	New tax	Refund
MALBEC AT VALLAGIO	035461343	2023	13,586.84	0	13,586.84
APARTMENTS	26513-78890-001				

The vote was:

Commissioner Warren-Gully, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Baker, Yes; Commissioner Chair Pro Tern Summey, Yes; Commissioner Holen, Absent and Excused.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-105 It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to authorize the Arapahoe County Attorney to settle the

following property tax Arbitration for tax years 2023 and 2024:

Petitioner: Warren Ashenmil Parcel Number: 2077-14-4-04-007

After review by the County Attorney's Office, in conjunction with the Arapahoe County Assessor's Office and the Petitioner, evidence was submitted which supported the Stipulation and Petitioner agreed to a new value. The Assessor has recommended approval pursuant to the terms contained within the Stipulation. Based upon the evidence submitted to the Board on this date, the Board has no reason not to concur with the proposed Stipulation.

The Board directs the Clerk to the Board to advise the Petitioner of the action taken by the Board on this date.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-106 It was moved by Commissioner Summey and duly seconded by Commissioner Campbell-Swanson to authorize the Arapahoe County Attorney to settle the following property tax Arbitration for tax years 2023 and 2024:

Petitioners: William F. and Patricia Brunk

Parcel Number: 2077-19-3-11-008

After review by the County Attorney's Office, in conjunction with the Arapahoe County Assessor's Office and the Petitioner, evidence was submitted which supported the Stipulation and Petitioner agreed to a new value. The Assessor has recommended approval pursuant to the terms contained within the Stipulation. Based upon the evidence submitted to the Board on this date, the Board has no reason not to concur with the proposed Stipulation.

The Board directs the Clerk to the Board to advise the Petitioner of the action taken by the Board on this date.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 24-107 It was moved by Commissioner Summey, and seconded by Commissioner Campbell-Swanson to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on April 9, 2024; and

WHEREAS, 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 in the assessment roll to the end that all valuations for assessment of property are just and equalized within the county"; and

WHEREAS, agreements to settle property tax protests filed with the Board of Assessment Appeals ("BAA") have been reached on the BAA matters noted below through discussions involving the CBOE Appeals Coordinator, the County Attorney's Office, the Assessor's Office, and the taxpayers' representatives; and

WHEREAS, these agreements have been 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 within the County; and

WHEREAS, based upon the evidence submitted to the Board on this date, the Board has no reason to disagree with the proposed Stipulations.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The Board, hereby authorizes the Arapahoe County Attorney to settle the following property tax protest filed with the BAA, for the tax year listed below:

Property Owner	Tax Year
RT Costilla Associates LLC	2023/2024
Dry Creek Station LLC	2023/2024
Columbia Healthone LLC	2023/2024
UG2 Littleton CO LP	2023/2024
Marilyn F McGee	2023/2024
	Dry Creek Station LLC Columbia Healthone LLC UG2 Littleton CO LP

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Absent and Excused; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

The foregoing Resolutions from the meeting of April 9, 2024 have been reviewed and approved.

RESOLUTION NO. 24-108 It was moved by Commissioner Campbell-Swanson and duly seconded by Commissioner Baker to adopt the following Resolution:

WHEREAS, the Board of County Commissioners adopted the 2023 Annual Budget pursuant to Statute; and

WHEREAS, the Board of County Commissioners will consider the following budget amendments to the 2023 Annual Budgets; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to amend the adopted 2023 Annual Budget as follows:

Reduce the appropriation by \$1,500 in the Community Development Fund, Community Resources to adjust the budgeted ending fund balance.

Reduce the appropriation by \$55,000 in the Grant Fund, Community Resources to adjust the budgeted ending fund balance.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell-Swanson, Yes; Commissioner Holen, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

COUNTY ATTORNEY'S OF

The Chair declared the motion carried and so ordered.

BOARD OF COUNTY COMMISSIONERS

CLERK TO THE BOARD

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