

**RESOLUTION NO. 26-**\_\_\_\_\_ It was moved by Commissioner \_\_\_\_\_ and duly seconded by Commissioner \_\_\_\_\_ to adopt the following resolution:

WHEREAS, it has come to the attention of the Board of County Commissioners of Arapahoe County, acting as the Arapahoe County Board of Equalization, that certain parcels in Arapahoe County were incorrectly classified or valued for purposes of the 2026 Notices of Valuation; and

WHEREAS, it has been recommended, and requested, by the Arapahoe County Assessor's Office that the Board take action to correct said errors; and

WHEREAS, pursuant to Section 39-8-102, C.R.S., the County Board of Equalization shall correct 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; and

WHEREAS, based upon the evidence and testimony presented to the Board on this date, the Board has determined to take the following action.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners, acting as the Arapahoe County Board of Equalization, to correct the values and/or classification of the following parcels for the reasons noted:

- PINS 035594238 & 035594246: These two PINs constituted parcels 1 and 2 of the former Richardson Subdivision in Littleton. The Richardson Subdivision was replatted as the Powers Place Subdivision by plat recorded October 14, 2024, and the entire property combined into a single lot. The plat and combination, however, were not implemented by the Assessor's Office for tax years 2025 or 2026, requiring correction. For tax years 2025 and 2026, PIN 035594238 (the smaller northern parcel) shall be deactivated, and the entirety of the property now known as Lot 1, Block 1 of the Powers Place Subdivision shall be combined onto PIN 035594246 (the larger southern parcel). For tax year 2026, the total (combined) value of PIN 035594246 shall be \$31,890,625 (allocated between land and improvements as follows), and the classification shall be residential based upon the partial construction of residential improvements on the combined property as of January 1, 2026.
  - Land value: \$7,312,500
  - Improvements value: \$24,578,125
- PIN 034097945 (22994 E Smoky Hill Rd): This taxpayer filed a valuation protest to the County Assessor for tax year 2026 and subsequently provided data for the Assessor's analysis during the County Board of

Equalization process but failed to file a Petition to the CBOE. Upon review of the data provided, the Assessor's Office determined an adjustment/reduction in value is warranted and recommends the value be adjusted as noted below. The Board accepts the Assessor's recommendation and adjusts the value of this parcel as follows for tax year 2026:

- Total current value = \$8,294,600
  - Land value: \$2,056,880
  - Improvements value: \$6,237,720
- Recommended corrected total value = \$6,621,258
  - Land value: \$2,056,880
  - Improvements value: \$4,564,378

- 1) The Clerk and Recorder is hereby directed to forward a copy of this Resolution to the Arapahoe County Assessor for further action as may be required by law.
- 2) The Board of County Commissioners respectfully requests the Arapahoe County Assessor to take this action as soon as possible.
- 3) The Board of County Commissioners will take any and all action necessary, in cooperation with the Arapahoe County Assessor's Office, to resolve this matter if any additional action is required.
- 4) The Clerk to the Board is hereby directed to notify these property owners of this action.

The vote was:

Commissioner Baker, \_\_\_\_; Commissioner Campbell, \_\_\_\_; Commissioner Fields, \_\_\_\_; Commissioner Summey, \_\_\_\_; Commissioner Warren-Gully, \_\_\_\_.

The Chair declared the motion carried and so ordered.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Littleton, Colorado this \_\_\_\_ day of \_\_\_\_\_, 2026.

Joan Lopez, Clerk to the Board

By: \_\_\_\_\_  
\_\_\_\_\_, Deputy Clerk