Arapahoe County

Board Summary Report

File #: 24-440	**Agenda Date:** 8/2/2024	**Agenda #:**

To: Board of County Commissioners

Through: Ron Carl, County Attorney

Prepared By:

Ben Swartzendruber, Sr. Assistant County Attorney

Presenter: Ben Swartzendruber, Sr. Assistant County Attorney

Subject:

2024 Board of Equalization Referee Recommendations

Purpose and Request:

The purpose of this request is for the Board, acting as the County Board of Equalization (CBOE), to consider the adoption of a resolution approving the 2024 CBOE decisions as recommended by the appointed referees and/or modified by the CBOE.

Background and Discussion: Pursuant to C.R.S. § 39-8-101, the Board of County Commissioners comprises the County Board of Equalization. Pursuant to C.R.S. § 39-8-102(1), the CBOE is required to review the valuations for assessment of all taxable property appearing on the assessment roll and to make decisions concerning appeals by property owners from decisions of the County Assessor to the CBOE. Pursuant to C.R.S. § 39-8-102(2), the Board of County Commissioners appointed independent referees to conduct hearings from appeals of decisions of the County Assessor and to make findings and submit recommendations to the CBOE for its final action. The appointed referees' recommendations have been made after hearings with property owners and agents and/or review of valuation information provided by the property owners and agents. A CBOE Decision Report reflecting the referees' recommendations will be provided to the Board at or prior to the meeting.

Fiscal Impact: None.

Alternatives: None.

Alignment with Strategic Plan:

    ☒Be fiscally sustainable

    ☒Provide essential and mandated service

    ☒Be community focused

Staff Recommendation: The County Attorney's Office recommends that the Board adopt the referees' recommendations as a final action of the Board of Equalization.

Concurrence: Not applicable.

Suggestion Motion(s): A proposed motion is attached.

Resolution: A draft resolution is attached.