



# Arapahoe County

5334 South Prince Street  
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Relay Colorado 711

## Board Summary Report

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**File #:** 25-417

**Agenda Date:** 8/12/2025

**Agenda #:** 6.e.

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**To:** Board of County Commissioners

**Through:** P.K. Kaiser, Assessor

**Prepared By:**  
Ronni Schaffer, Appeals Specialist, Assessor

**Subject:**  
Approval of Assessor Abatement Recommendation

**Purpose and Request:**

The purpose of this request is for adoption of a resolution approving the recommendation of the Assessor concerning the listed abatement.

**Background and Discussion:** Pursuant to C.R.S. § 39-10-114, the Assessor shall report to the Board when errors in valuation are discovered, and the Board “shall proceed to abate such taxes.” As required by statute, these abatements have been initiated by the Assessor’s Office on the taxpayers’ behalf to correct errors discovered in valuation. The attached table details the abatement initiated by the Assessor’s Office on the taxpayers’ behalf correcting the error.

**Alternatives:** Because the statute requires the Assessor to correct erroneous valuations and states that the Board “shall” abate the taxes levied as a result of those erroneous valuations, there is no viable alternative.

**Fiscal Impact:** If any abatement is approved, a portion of the taxes collected on the property for which an abatement has been approved will need to be reduced and/or refunded if already paid, along with the payment of statutory interest on the refunded amount as specified in C.R.S. § 39-10-114.

**Alignment with Strategic Plan:**

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

**Concurrence:** The Assessor supports the recommendation(s).

**Resolution:** A draft resolution is attached.