

**BOARD OF COUNTY COMMISSIONERS OF ARAPAHOE COUNTY, COLORADO
TUESDAY, January 13, 2026**

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 13th day of January 2026, there were present:

Leslie Summey, Chair	Commissioner District 4	Present
Jeff Baker, Chair Pro Tem	Commissioner District 3	Present
Carrie Warren-Gully	Commissioner District 1	Present
Jessica Campbell	Commissioner District 2	Present
Rhonda Fields	Commissioner District 5	Present
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. 26-001 It was moved by Commissioner Campbell and seconded by Commissioner Baker to select Commissioner Summey to serve as the Chair of the Board of County Commissioners for the year 2026.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-002 It was moved by Commissioner Warren-Gully and seconded by Commissioner Campbell to select Commissioner Baker to serve as the Chair Pro Tem of the Board of County Commissioners for the year 2026.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-003 It was moved by Commissioner Baker and seconded by Commissioner Warren-Gully to select Commissioner Campbell to serve as the Finance Officer of the Board of County Commissioners for the year 2026.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-004 It was moved by Commissioner Fields and seconded by Commissioner Campbell to make the following commissioner appointments to the following boards and committees, representing Arapahoe County for the year 2026:

1. **Arapahoe County Foundation, Inc. Board of Directors:** Commissioner Jeff Baker, chair, Commissioner Rhonda Fields, and Commissioner Leslie Summey, vice chair
2. **Arapahoe County Water and Wastewater Authority (ACWWA):** Commissioner Jeff Baker, Commissioner Rhonda Fields and Commissioner Jessica Campbell, alternate, pursuant to Resolution No. 020306B
3. **Arapahoe/Douglas Regional Workforce Development Board:** Commissioner Carrie Warren-Gully
4. **Arapahoe County Audit Committee:** Commissioner Carrie Warren-Gully
5. **Arapahoe County Board of Social Services:** Commissioner Jeff Baker, Commissioner Jessica Campbell, Commissioner Rhonda Fields, Commissioner Leslie Summey, and Commissioner Carrie Warren-Gully, pursuant to C.R.S. 26-1-116
6. **Arapahoe County Capital Improvements Project Team:** Commissioner Jessica Campbell and Commissioner Jeff Baker, alternate
7. **Arapahoe County Community Services Block Grant Advisory Committee:** Commissioner Leslie Summey
8. **Arapahoe County Executive Budget Committee:** Commissioner Jessica Campbell and Commissioner Carrie Warren-Gully
9. **Arapahoe County Housing Authority:** Commissioner Jeff Baker, Commissioner Jessica Campbell, Commissioner Rhonda Fields, Commissioner Leslie Summey, and Commissioner Carrie Warren-Gully, pursuant to C.R.S. 29-4-504(1)(2)
10. **Arapahoe County Information Technology Steering Committee:** Commissioner Jessica Campbell
11. **Arapahoe County Justice Coordinating Committee:** Commissioner Rhonda Fields and Commissioner Leslie Summey
12. **Arapahoe County Regional Opioid Abatement Council:** Commissioner Rhonda Fields and Commissioner Leslie Summey
13. **Arapahoe County Transportation Forum:** Commissioner Jeff Baker

14. **Aurora Chamber of Commerce Board of Directors:** Commissioner Rhonda Fields
15. **Aurora Economic Development Council Board of Directors:** Commissioner Leslie Summey and Commissioner Rhonda Fields, alternate
16. **Boundary Control Commission:** Commissioner Leslie Summey
17. **Counties and Commissioners Acting Together (CCAT):**
 - a. Commissioner Jeff Baker – Transportation
 - b. Commissioner Jessica Campbell – Fiscal Reform
 - c. Commissioner Rhonda Fields – Natural Resources & Wildlife
 - d. Commissioner Leslie Summey – Housing
18. **Canal Collaborative:** Commissioner Rhonda Fields
19. **Centennial Airport Noise Roundtable:** Commissioner Rhonda Fields
20. **Cherry Creek Basin Water Quality Authority:** Commissioner Carrie Warren-Gully
21. **Colorado Counties, Inc.:**
 - a. Commissioner Jeff Baker – Public Lands; Transportation & Telecommunications
 - b. Commissioner Jessica Campbell – General Government; Taxation and Finance
 - c. Commissioner Rhonda Fields – Agriculture, Wildlife and Rural Affairs; Tourism,
Resorts and Economic Development
 - d. Commissioner Leslie Summey – Justice and Public Safety; Land Use and Natural
Resources
 - e. Commissioner Carrie Warren-Gully – Health & Human Services
22. **Denver Regional Council of Governments:** Commissioner Jeff Baker and Commissioner Rhonda Fields, alternate
23. **Denver South Board of Directors and Transportation Management Association:** Commissioner Jessica Campbell
24. **Developmental Pathways Board of Directors:** Commissioner Carrie Warren-Gully
25. **E-470 Public Highway Authority Board of Directors:** Commissioner Jeff Baker

26. **Forfeiture Board, Office of the 18th Judicial District Attorney:** Commissioner Rhonda Fields
27. **Forfeiture Committee, Arapahoe County Sheriff's Office:** Commissioner Rhonda Fields
28. **Homeless Coordinating Committee:** Commissioner Jessica Campbell and Commissioner Carrie Warren-Gully
29. **Metro Area County Commissioners:** Commissioner Jeff Baker, Commissioner Jessica Campbell, Commissioner Rhonda Fields, Commissioner Leslie Summey, and Commissioner Carrie Warren-Gully
30. **Mile High Flood District:** Commissioner Leslie Summey
31. **National Association of Counties:**
 - a. Commissioner Jeff Baker – RAC Committee; Transportation; Veterans and Military Services Committee
 - b. Commissioner Jessica Campbell – Finance Committee
 - c. Commissioner Rhonda Fields – Energy, Environment and Land Use Committee
 - d. Commissioner Leslie Summey – Justice Committee; Veterans and Military Services Committee
 - e. Commissioner Carrie Warren-Gully – Human Services and Education Steering Committee
32. **Public Airport Authority:** Commissioner Jeff Baker, Commissioner Jessica Campbell, and Commissioner Leslie Summey
33. **I-70 Regional Economic Advancement Partnership (REAP):** Commissioner Jeff Baker
34. **Southeast Metro Stormwater Authority (SEMSWA):** Commissioner Jessica Campbell, Commissioner Rhonda Fields and Commissioner Jeff Baker, alternate
35. **South Metro Denver Chamber of Commerce Board of Directors:** Commissioner Carrie Warren-Gully
36. **South Platte Working Group:** Commissioner Carrie Warren-Gully
37. **Unified Metropolitan Forensic Crime Lab:** Commissioner Jeff Baker and Commissioner Leslie Summey, alternate

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-005 It was moved by Commissioner Fields and duly seconded by Commissioner Campbell that the individual Commissioners, as hereinafter set forth, shall act as the primary liaison for 2026 between the Board of County Commissioners and the departments as hereinafter delineated.

Said individual Commissioners shall be responsible to, and shall report to, the entire Board of County Commissioners, any and all matters which may require Board action and/or approval, consistent with expectations outlined in the most recent Commissioner Handbook:

<u>Commissioner</u>	<u>Department Director</u>
Jeff Baker	Michelle Halstead, Acting Director, Facilities and Fleet Management Bryan Weimer, Public Works and Development
Jessica Campbell	Phil Savino, Information Technology Katherine Smith, Community Resources
Rhonda Fields	Patrick Hernandez, Human Resources Todd Weaver, Finance
Leslie Summey	Ron Carl, County Attorney Michelle Halstead, Commissioners' Office
Carrie Warren-Gully	Gini Pingnot, Open Spaces Dan Makelky, Human Services

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-006 It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to accept, upon recommendation of the County's Case Engineer and Director of the Public Works and Development Department, the Warranty Deed for the Right-of-Way within parcel ID:1975-36-1-00-006, County of Arapahoe, State of Colorado, dated December 2, 2025, granted by USS LandCO LLC, conveying the following real property interest to the County:

LEGAL DESCRIPTION:

A STRIP OF LAND, 42.0 FEET IN WIDTH, LOCATED IN THE EAST HALF OF SECTION

36, T. 4S. , R. 66W. , OF THE 6THP.M. , MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID SECTION 36; THENCE SOUTHERLY ALONG THE EAST LINE OF SAID SECTION SOUTH 00°28'38" EAST, A DISTANCE OF 30.00 FEET;

THENCE WESTERLY AND PERPENDICULAR TO SAID EAST LINE SOUTH 89°31'22" WEST, A DISTANCE OF 30.00 FEET

TO A POINT ON THE WEST RIGHT-OF-WAY LINE OF S. GUN CLUB ROAD, SAID POINT BEING THE TRUE **POINT OF**

BEGINNING OF THE HEREIN DESCRIBED PARCEL;

THENCE SOUTH 00°28'38" EAST, ALONG SAID WEST LINE, A DISTANCE OF 2,613.23 FEET;

THENCE SOUTH 00°28'27" EAST, CONTINUING ALONG SAID WEST LINE, A DISTANCE OF 1,699.79 FEET TO A POINT ON THE SOUTHERLY LINE OF ASSESSOR PARCEL NUMBER 1975-36-1-00-006;

THENCE SOUTH 89°24'32" WEST, ALONG SAID SOUTHERLY LINE, A DISTANCE OF 42.00 FEET;

THENCE NORTH 00°28'27" WEST, 42.00 FEET WEST OF AND PARALLEL TO SAID WEST LINE, A DISTANCE OF 1,699.87 FEET;

THENCE NORTH 00°28'38" WEST, CONTINUING 42.00 FEET WEST OF AND PARALLEL TO SAID WEST LINE, A

DISTANCE OF 2,613.23 FEET TO A POINT ON THE NORTHERLY LINE OF SAID ASSESSOR PARCEL NUMBER

1975-36-1-00-006;

THENCE NORTH 89°30'58" EAST, ALONG SAID NORTHERLY LINE, A DISTANCE OF 42.00 FEET TO THE **POINT OF**

BEGINNING;

CONTAINING 4.160 ACRES, OR 181,148 SQUARE FEET, MORE OR LESS.

THE BASIS OF BEARINGS FOR THIS DESCRIPTION IS THE NORTH LINE OF THE EAST HALF OF SAID SECTION 36,

BEARING NORTH 89°30'58" EAST FROM THE NORTH QUARTER CORNER OF SAID SECTION 36, MONUMENTED BY A

FOUND REBAR WITH A 2" ALUMINUM CAP, STAMPED "CITY OF AURORA PLS 23527 2007" TO THE NORTHEAST

CORNER OF SAID SECTION 36, MONUMENTED BY A FOUND REBAR WITH A 3-1/4" ALUMINUM CAP, STAMPED "PLS

26294 CDOT 2003", WITH ALL BEARINGS HEREIN RELATIVE THERETO.

ALL BEARINGS, DISTANCES AND AREAS SHOWN HEREON ARE BASED ON COLORADO STATE PLANE COORDINATE

SYSTEM, NORTH ZONE.

AS SHOWN ON SHEET 2, ATTACHED HERETO AND MADE A PART HEREOF

Authorization is hereby given to the Director of the Department of Public Works and

Development to execute the subject easements on behalf of the Board of County Commissioners.

The County Attorney is further authorized to make appropriate modifications to this Resolution and the underlying document(s), as needed, to correct errors and omissions, and to accurately reflect the matters presented to the Board and to record and clarify, as necessary, the Board's action.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-007 It was moved by Commissioner Fields and duly seconded by Commissioner Campbell 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, January 13, 2026 and

WHEREAS, the Board at that time considered the Petition 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 Petition 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 Petition 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: Veridia USA LLC
Parcel #: 33990-78422-001
Tax Year: 2024
Original Value: \$500,000 Corrected Value: \$0

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008A It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2073-13-1-02-014 is hereby denied for tax years 2023 and 2024. The original actual value is \$601,500 and no refund shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008B It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2075-18-3-05-017 is hereby denied for tax years 2023 and 2024. The original actual value is \$2,519,500 and no refund shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008C It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2073-11-1-34-016 is hereby denied for tax year 2024. The original actual value is \$608,600 and no refund shall be allowed for the

following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008D It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2073-25-1-48-001 is hereby denied for tax

year 2024. The original actual value is \$481,000 and no refund shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008E It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 1977-04-4-18-033 is hereby denied for tax

year 2024. The original actual value is \$520,300 and no refund shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008F It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2073-01-2-02-006 is hereby denied for tax

years 2023 and 2024. The original actual value is \$534,000 and no refund shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008G It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 1973-25-2-06-059 is hereby denied for tax

year 2024. The original actual value is \$423,600 and no refund shall be allowed for the following reason:

Petitioner/agent did not appear for the 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 of the facts presented.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008H It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2073-27-1-04-004 is hereby denied for tax

years 2023 and 2024. The original actual value is \$303,600 and no refund shall be allowed for the following reason:

Petitioner/agent did not appear for the 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 the facts presented.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008I It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2073-14-1-17-004 is hereby denied for tax year 2024. The original actual value is \$614,700 and no refund shall be allowed for the following reason:

Petitioner/agent did not appear for the 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 of the facts presented.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008J It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 1973-26-2-18-017 is hereby withdrawn for tax years 2023 and 2024. The original actual value is \$660,700 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 2023 and 2024 is \$660,700.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008K It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2075-23-3-03-002 is hereby withdrawn for tax years 2024. The original actual value is \$8,003,211 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 2024 and 2024 is \$8,003,211.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008L It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2075-16-3-07-001 is hereby withdrawn for tax year 2024. The original actual value is \$16,000,000 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 2024 is \$16,000,000.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008M It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2073-18-1-26-062 is hereby approved for tax year 2024. The original actual value is adjusted from \$602,300 to \$574,000 and a refund in the amount of \$410.55 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-008N It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 1973-36-4-08-131 is hereby approved for tax year 2024. The original actual value is adjusted from \$415,200 to \$377,400 and a refund in the amount of \$226.78 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-0080 It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2077-15-1-05-009 is hereby approved for tax year 2024. The original actual value is adjusted from \$661,300 to \$640,000 and a refund in the amount of \$159.05 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-009 It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners previously authorized the County Attorney to engage in settlement negotiations in an effort to resolve potential civil claims asserted by Sandi Aboras in her Notice of Claim.

WHEREAS, a mutually satisfactory resolution of the claims has been achieved between the parties consistent with the parameters previously designated by the Board; and

WHEREAS, the County Attorney has recommended that the Board formally approve and authorize the terms and execution of a settlement agreement reflective of the agreement negotiated between the parties; and

WHEREAS, the Board has been fully apprised of the facts, circumstances, and terms of the parties' negotiated settlement agreement and the release of all claims addressed therein.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners for the County of Arapahoe, Colorado, that the Chair of the Board is authorized execute a settlement agreement on behalf of the Board of County Commissioners of Arapahoe County for the purpose of fully and finally resolving the potential civil claims by Sandi Aboras as alleged in her Notice of Claim.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; and Commissioner Warren-Gully, Yes.

The Chair declared the resolution adopted and so ordered.

RESOLUTION NO. 26-010A It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2075-25-2-23-001 is hereby approved for tax year 2023. The original actual value is adjusted from \$26,909,000 to \$21,455,000 and a refund in the amount of \$152,372.02 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

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

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-010B It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2071-20-1-12-010 is hereby approved for tax year 2024. The original actual value is adjusted from \$829,700 to \$812,200 and a refund in the amount of \$162.34 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-010C It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2075-22-2-07-025 is hereby approved for tax year 2024. The original actual value is adjusted from \$1,443,300 to \$1,424,600 and a refund in the amount of \$113.58 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-010D It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2077-05-2-39-001 is hereby withdrawn for tax year 2023. The original actual value is \$648,000 and no refund shall be allowed.

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 2023 is \$648,000.

B. The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 2077-05-2-39-001 is hereby approved for tax year 2024. The original actual value is adjusted from \$1,551,000 to \$1,445,000 and a refund in the amount of \$2,664.65 shall be allowed, subject to any

subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-010E It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2075-14-4-06-034 is hereby denied for tax year 2024. The original actual value is \$716,800 and no refund shall be allowed.

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-010F It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 1971-34-4-26-010 is hereby denied for tax year 2024. The original actual value is \$1,104,000 and no refund shall be allowed.

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-010G It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2073-10-3-29-011 is hereby denied for tax year 2024. The original actual value is \$687,600 and no refund shall be allowed.

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-010H It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 1975-21-2-27-004 is hereby denied for tax year 2024. The original actual value is \$457,100 and no refund shall be allowed.

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-0101 It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 1971-34-3-34-004 is hereby denied for tax year 2024. The original actual value is \$745,500 and no refund shall be allowed.

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-010J It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 1977-06-2-03-001 is hereby denied for tax year 2023. The original actual value is \$881 and no refund shall be allowed.

Petitioner/agent did not appear for the 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 of the facts presented.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-010K It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2075-08-2-05-002 is hereby denied for tax years 2023 and 2024. The original actual value is \$1,595,000 and no refund shall be allowed.

Petitioner/agent did not appear for the 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 of the facts presented.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-010L It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2075-22-1-24-015 is hereby denied for tax year 2024. The original actual value is \$848,200 and no refund shall be allowed.

Petitioner/agent did not appear for the 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 of the facts presented.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-010M It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 1975-27-4-31-017 is hereby denied for tax year 2024. The original actual value is \$643,700 and no refund shall be allowed.

Petitioner/agent did not appear for the 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 the facts presented.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-010N It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2075-16-2-21-106 is hereby denied for tax year 2024. The original actual value is \$1,608,000 and no refund shall be allowed.

Petitioner/agent did not appear for the 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 the facts presented.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-0100 It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2073-11-3-13-005 is hereby denied for tax years 2023 and 2024. The original actual value is \$626,600 and no refund shall be allowed.

Petitioner/agent did not appear for the 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 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 2073-12-2-28-012 is hereby denied for tax years 2023 and 2024. The original actual value is \$713,100 and no refund shall be allowed.

Petitioner/agent did not appear for the 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 the facts presented.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-011 It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to make the following appointments and reappointments to the following resident boards and committees representing Arapahoe County, beginning January 13, 2026, for terms as prescribed below:

1. **Community Corrections Board.** Pursuant to 17-27-103, C.R.S. to establish a Community Corrections Board and to delegate powers to such board Resolution No.070272

- a. Appoint Ronnie Brown to a three-year term as a resident representative.

2. **Fair Planning Committee.** Pursuant to Resolution No. 87-78 and the Committee's bylaws:

- a. Appoint Luke Dechant for a one-year term.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-012A It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2073-01-3-25-005 is hereby approved for tax year 2023. The original actual value is adjusted from \$622,200 to \$601,500 and a refund in the amount of \$123.00 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

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

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-012B It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2075-17-1-04-016 is hereby approved for tax years 2023 and 2024. The original actual value is adjusted from \$2,144,600 to \$2,002,100 and a refund in the amount of \$752.27 for tax year 2023 and a refund in the amount of \$861.50 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-012C It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2073-14-3-05-027 is hereby approved for tax year 2024. The original actual value is adjusted from \$563,400 to \$545,000 and a refund in the amount of \$126.07 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-012D It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 1973-22-1-40-025 is hereby approved for tax year 2024. The original actual value is adjusted from \$882,900 to \$850,000 and a refund in the amount of \$395.29 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-012E It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2073-27-1-01-004 is hereby approved for tax year 2023. The original actual value is adjusted from \$1,093,000 to \$896,300 and a refund in the amount of \$1,381.40 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-012F It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2073-18-1-26-051 is hereby denied for tax year 2023. The original actual value is \$557,100 and no refund shall be allowed for the following reason:

I considered the evidence submitted and 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-012G It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2077-01-1-21-008 is hereby denied for tax year 2023. The original actual value is \$2,568,800 and no refund shall be allowed for the following reason:

Petitioner/agent did not appear for the 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, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-012H It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2075-23-2-36-006 is hereby withdrawn for tax year 2024. The original actual value is \$651,400 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 2024 is \$651,400.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-012I It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 32380-79692-001 is hereby withdrawn for tax year 2023. The original actual value is \$0 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 2023 is \$0.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-012J It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2071-29-3-04-004 is hereby withdrawn for tax year 2024. The original actual value is \$1,104,400 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 2024 is \$1,104,400.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-012K It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 the following schedule numbers are hereby withdrawn for tax year 2023.

Parcel Number	Tax Year	Orig. Value	New Value
035368203	2023	\$8,480,979	\$8,480,979
035368394	2023	\$978,354	\$978,354
035368424	2023	\$444,290	\$444,290
035368432	2023	\$2,538,830	\$2,538,830
035368441	2023	\$310,374	\$310,374
035376265	2023	\$447,011	\$447,011
035383148	2023	\$1,803,991	\$1,803,991
035383156	2023	\$327,211	\$327,211
035383164	2023	\$183,071	\$183,071
035396258	2023	\$300,129	\$300,129
035396266	2023	\$495,427	\$495,427
035396274	2023	\$766,947	\$766,947
035396282	2023	\$41,652	\$41,652
035396291	2023	\$20,680	\$20,680
035396304	2023	\$16,267	\$16,267
035396321	2023	\$79,008	\$79,008
035396339	2023	\$1,661,263	\$1,661,263
035396347	2023	\$107,129	\$107,129
035396355	2023	\$276,442	\$276,442
035396363	2023	\$12,439,219	\$12,439,219
035396371	2023	\$309,047	\$309,047
035396380	2023	\$174,663	\$174,663
035396398	2023	\$217,424	\$217,424
035396401	2023	\$597,446	\$597,446
035396410	2023	\$10,446,021	\$10,446,021
035396428	2023	\$9,311	\$8,311
035423174	2023	\$105,415	\$105,415
035423182	2023	\$10,024	\$10,024
035423204	2023	\$108,945	\$108,945
035423271	2023	\$838,036	\$838,036
035423301	2023	\$794,862	\$794,862
035423328	2023	\$327,517	\$327,517
035423344	2023	\$180,313	\$180,313
035423379	2023	\$92,869	\$92,869
035423395	2023	\$23,314	\$23,314
035423425	2023	\$1,275,619	\$1,275,619
035423433	2023	\$67,302	\$67,302
035423441	2023	\$52,128	\$52,128
035423549	2023	\$641,520	\$641,520
035423557	2023	\$2,885	\$2,885
035472400	2023	\$134,674	\$134,674
035472418	2023	\$337,759	\$337,759
035472426	2023	\$8,243	\$8,243
035472434	2023	\$2,051,550	\$2,051,550
035472442	2023	\$181,285	\$181,285
035472451	2023	\$780,993	\$780,993
035472469	2023	\$2,705,806	\$2,705,806
035472477	2023	\$1,272,676	\$1,272,676
035472485	2023	\$3,328	\$3,328
035472493	2023	\$16,569	\$16,569
035472507	2023	\$24,503	\$24,503
35472515	2023	\$0	\$0
035472523	2023	\$45,390	\$45,390

Petitioner/agent voluntarily withdrew these petitions prior to the hearing. Withdrawal of the petition is hereby accepted as final action by the Board of County Commissioners.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-012L It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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 2077-26-1-30-020 is hereby denied for tax year 2022. The original actual value is \$3,246,000 and no refund shall be allowed for the following reason:

Petitioner/agent requested an administrative denial.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-013 It was moved by Commissioner Fields and seconded by Commissioner Campbell to approve the submitted warrant disbursement register, dated December 8, December 15, December 22, and December 29, 2025 that were reviewed by the Board of County Commissioners on this date. The Arapahoe County Finance Officer, Chair of the Board of Social Services, and the Chair of the Board of County Commissioners are hereby authorized to sign same. All pre-paid and statutory

Social Service warrants are hereby authorized for payment this week, subject to inclusion on the warrant disbursement register next week and ratification by the Board of County Commissioners.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-014 It was moved by Commissioner Fields and duly seconded by Commissioner Campbell 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, January 13, 2026 and

WHEREAS, the Board at that time considered the Petition 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 Petition 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 Petition 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:	Limitless Properties LLC	
Parcel #:	2077-37-3-20-001	
Tax Year:	2024	
Original Value:	\$1,452,225	Corrected Value: \$1,090,000

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-015 It was moved by Commissioner Fields, and seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on January 13, 2026; 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:

Docket#	Property Owner	Tax Year
2025BAA103	Arapahoe St Mall LLC	2023
2025BAA2799	Albrook Partners LLC	2025/2026
2025BAA2947	3191 South Broadway LLC	2025/2026
2025BAA4281	Craig W. Cooley	2025/2026

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-016 It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to approve the Settlement Agreement negotiated between the Arapahoe County Sheriff and Mary Schleicher, and to authorize the Chair of

the Board of County Commissioners to execute the Settlement Agreement on behalf of the County, subject to approval as to form by the County Attorney's Office.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-017 It was moved by Commissioner Baker and duly seconded by Commissioner Warren-Gully to approve the Preliminary Plat for The Ranch at Watkins Farm Filing No. 1, Case No. PP23-002. Said approval is subject to the applicant agreeing to adhere to any and all Arapahoe County staff recommendations and/or conditions of approval as set forth within the record and/or as determined by the Board on this date, including:

1. Prior to the signature of the final copy of these plans, the applicant shall address all Public Works and Development Staff comments.
2. A note shall be placed on the plat stating that "All lots within the development shall meet the minimum Arapahoe County Health Department setbacks. These setbacks are as follows:
 - Water well from OWTS: 100 feet.
 - OWTS from property line: 10 feet.
 - OWTS from floodplain boundary: 50 feet
 - Setbacks between wells and OWTS on individual lots and to adjacent lots' wells and OWTS shall be considered."
3. The applicant shall pave E. Colfax Service Road from the development site to the existing pavement at the intersection of Eclipse Street and E. Colfax Avenue Service Road at the time of the final plat.
4. The applicant shall create a Property Owners Association prior to the signing of the final plat.
5. The applicant shall comply with the Bennett-Watkins Fire Rescue requirements, including:
 - a. The road shall be designed and constructed as per the Arapahoe County Public Roadway Standards. The roadway shall be within the dedicated right-of-way for County-Maintained Roadways.
 - b. Any structure built on the 11 single-family lots will need to comply with all current Arapahoe County adopted codes and standards, as well as the 2018 International Fire Code as adopted by Bennett-Watkins Fire Rescue (subject to change before future development phases if a newer edition is adopted).

- c. Access serving individual lots (driveways) within the development area shall meet the minimum requirements outlined in Arapahoe County Rural Roadway Standards, Appendix R.
 - d. When development occurs on each lot, applicants will need to submit for plan review directly to the fire department as part of the building permit process. Applicable fees will apply at the time of submission.
6. The applicant shall add a note to the plat that reads: "A geotechnical investigation is recommended to be done on the lots in the development to determine the depth of bedrock and seasonal groundwater to minimize on-site structural damage."
 7. Prairie dogs are present within the subject property. A Burrowing Owl Survey shall be conducted if any earthmoving is to occur between March 15 and August 31. This survey shall be submitted to the County Planning Division and Colorado Parks and Wildlife for review and approval, and no construction/grading shall be permitted during those dates without prior CPW's authorization.
 8. If the start of construction occurs during the raptor nesting season (between February 15 and August 31), a nesting raptor survey shall be conducted before the start of construction to identify active nests within 0.25 miles of the project workspace. This survey shall be submitted to the County Planning Division and the Colorado Parks and Wildlife for review and approval. If nesting raptors are present, no construction/grading is permitted during those dates without prior CPW authorization.

Subject to review and approval of the Preliminary Plat mylar by the Arapahoe County Public Works and Development Department, including the Planning, Mapping, and Engineering Divisions, and the County Attorney's Office, the Chairman of the Board is hereby authorized to sign said mylar pursuant to the terms contained therein.

The County Attorney is authorized to make appropriate modifications to this Resolution and the underlying document(s), as needed, to correct errors and omissions, and to accurately reflect the matters presented to the Board and to record and clarify, as necessary, the Board's action.

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

RESOLUTION NO. 26-018 It was moved by Commissioner Warren-Gully duly seconded by Commissioner Fields to adopt the following Resolution:

WHEREAS, Perennial Environmental Services have made an application for a Use by Special Review, Denver Pipeline Expansion Project [Magellan], Case No. UAS125-002, for certain property hereinafter described, to-wit:

Sections 1 and 2 of Township 4 South, Range 65 West of the 6th Principal Meridian in the County of Arapahoe, State of Colorado

Sections 6 and 7 in Township 4 South, Range 65 West, of the 6th Principal Meridian in the County of Arapahoe, State of Colorado

Section 7, 17,18,20,21,22, 23, 25, 26,27,31, and 36 Township 4 South, Range 63 West of the 6th Principal Meridian in the County of Arapahoe, State of Colorado

Sections 1, 4,7,8,9,10,11,12, 13, 14,15,16, and 17, Township 4 South, Range 64 West of the 6th Principal Meridian in the County of Arapahoe, State of Colorado

Sections 31, 32, and 33, Township 4 South, Range 62 West of the 6th Principal Meridian in the County of Arapahoe, State of Colorado

Sections 2,3,4,5, and 11, Township 5 South, Range 62 West of the 6th Principal Meridian in the County of Arapahoe, State of Colorado

Sections 1,10,11, and 21, Township 5 South, Range 62 West of the 6th Principal Meridian in the County of Arapahoe, State of Colorado

Sections 7,15,16,17,18,22, 23,24,25, and 26, Township 5 South, Range 61 West of the 6th Principal Meridian in the County of Arapahoe, State of Colorado

Sections 28,29, 30,32,33,34, and 35 Range Township 5 South, Range 60 West of the 6th Principal Meridian in the County of Arapahoe, State of Colorado and

WHEREAS, after public hearing on this matter, the Arapahoe County Planning Commission recommended that the application be approved subject to certain recommended conditions of approval; and

WHEREAS, following said Planning Commission hearing, public notice of hearing before the Board of County Commissioners for Arapahoe County, Colorado was made for a hearing on such proposed Use by Special Review by publication on December 24, 2025 in The I-70 Scoutt and December 25, 2025 in the CCM, newspapers of general circulation within Arapahoe County, by posting of said property, and by mail notification of adjacent property owners in accordance with the Arapahoe County Land Development Code; and

WHEREAS, pursuant to applicable law and the Arapahoe County Land Development Code, a public hearing was held before the Board of County Commissioners at the Arapahoe County Administration Building, 5334 South Prince

Street, Littleton, Colorado, on the 13th day of January, 2026 at 9:30 o'clock A.M., at which time evidence and testimony were presented to the Board concerning said Use by Special Review request; and

WHEREAS, pursuant to the authority vested unto the Board of County Commissioners by Article 28 of Title 30 and Article 20 of Title 29, C.R.S. as amended, the Board has concluded that the public health, safety, convenience and general welfare, as well as good zoning practice, justifies granting the Use by Special Review of the hereinafter described property subject to the conditions precedent and/or stipulations as hereinafter delineated.

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

1. The Board of County Commissioners for Arapahoe County hereby grants and approves the application for Use by Special Review, Case No. UAS125-002, Denver Pipeline Expansion Project [Magellan] / Use by Special Review, for the property described in this Resolution, subject to the stipulations and/or conditions precedent as hereinafter delineated.
2. Approval of this Use by Special Review is based upon the following understandings, agreements, and/or representations:
 - a. The applicant's assent and/or agreement to make all modifications to the final version of the documents that are necessary to conform the documents to the form and content requirements of the County in existence at the time the documents are submitted for signature.
 - b. The representations, statements and positions contained in the record that were made by or attributed to the applicant and its representatives, including all such representations made at hearing and statements contained in materials submitted to the Board by the applicant and County staff.
3. Approval of this Use by Special Review shall be and is subject to the following stipulations and/or conditions precedent, which the applicant has accepted and which the applicant is also deemed to accept by preparing a mylar for signature by the Chairman of the Board of County Commissioners within sixty (60) days of this date and by continuing with the development of the property:
 - a. The applicant will make all necessary changes as indicated with specificity by the County's Engineering staff prior to final execution and approval of the following documents: (1) the Use by Special Review Plan Set depicting the Denver Expansion Project, last submitted October 29, 2025; (2) Construction Drawings – Scott City to Denver Pipeline (10/24/25); (3) Grading, Erosion, and Sediment Control Report – Denver Expansion Project (October 2025); (4) Grading, Erosion, and Sediment Control Plans, Denver Expansion Project – Scott City to Denver Pipeline (10/24/25); (5) Arapahoe County Floodplain

Delineation Study for Magellan Denver Expansion Project (8/07/25); and (6) Phase III Drainage Report – Denver Expansion Project 1041 - Watkins Junction Site (August 2025).

- b. The applicant shall comply with all applicable Colorado Department of Public Health and Environment rules and regulations for solid and hazardous waste, water quality, and air quality.
- c. The applicant shall provide a copy of all required state and federally approved permits to the Planning Division prior to construction.
- d. The applicant's construction, maintenance, and operation of the pipeline shall be in compliance with all applicable federal and state laws and regulations, including but not limited to: Pipeline and Hazardous Materials Safety Administration, and Department of Transportation, Transportation Security Administration.
- e. Prior to execution of the Use by Special Review, the applicant will have secured all necessary property rights, easements, or licenses needed for the pipeline, including those for the crossing of County roads.
- f. Prior to the execution of the Uses by Special Review, the applicant is required to record the AGREEMENT FOR USE AND RESTORATION OF ARAPAHOE COUNTY'S BIJOU BASIN OPEN SPACE PROPERTY with the Arapahoe County Clerk and Recorder.
- g. If grading is to take place from March 15 to April 30, the applicant will first conduct pre-construction surveys for swift fox den sites in Arapahoe County. The survey results must be submitted to Colorado Parks and Wildlife (CPW) and the Planning Division for their review. If a den is found, no human encroachment, surface disturbance, or construction will be allowed within 100 feet of an active maternal den.
- h. If grading is to take place from March 15 to August 15, the applicant will conduct pre-construction burrowing owl surveys, following CPW's protocol. The survey results must be submitted to CPW and the Planning Division for their review. If owls are found, the applicant will limit activities within 200 meters of nests from March 15 to August 15 or until migration.
- i. If grading is scheduled to take place from April 1 to August 15, the applicant will conduct a pre-construction Mountain Plover survey. The survey results must be submitted to CPW and the Planning Division for their review and approval. If an active plover nest is identified, grading shall occur outside the April 1 to August 15 nesting period.
- j. To the extent laydown yards are to be utilized, Temporary Use Permits (TUP's) must first be obtained

The vote was: Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

The foregoing Resolutions from the meeting of January 13, 2026 have been reviewed and approved.

BOARD OF COUNTY COMMISSIONERS

COUNTY ATTORNEY'S OFFICE





CLERK TO THE BOARD



