Arapahoe County

Board Summary Report

File #: 25-486   **Agenda Date:** 9/9/2025   **Agenda #:**

To: Board of County Commissioners

Through: Ron Carl, County Attorney, County Attorney's Office

Prepared By:
Karen Thompsen, Sr. Paralegal, County Attorney's Office

Subject:
Approval of Abatement Referee Recommendations

Purpose and Request:
The purpose of this request is for the adoption of a resolution approving the recommendations of the Board's appointed abatement referee after recent hearings and entering the recommendations as a final decision of the Board.

Alignment with Strategic Plan: Good Governance - Deliver mandated and essential services with excellence.

Background and Discussion: Pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon. The Board, as allowed under § 39-1-113(1), has appointed an independent referee who recently conducted hearings on the Board's behalf, made certain findings based on the evidence presented, and issued recommendations on the abatement petitions as summarized on the attached table for entry of the Board's final decision(s). These abatement recommendations were issued by the Board's referee after considering the evidence and information presented at the hearings by or on behalf of the petitioners and the County Assessor.

Alternatives: The Board may either accept or reject the referee's recommendation(s) in issuing its final decision(s), after which the petitioners may file for further appeal to the Board of Assessment Appeals if they deem additional appeal necessary.

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

Alignment with Strategic Implementation Strategies: n/a

Concurrence: n/a