



Legislation Details (With Text)

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Type: Resolution **Status:** Passed

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On agenda: 4/13/2021 **Final action:** 4/13/2021

Title: A resolution to approve a stipulated abatement reduction

Sponsors:

Indexes:

Code sections:

Attachments: 1. Board Summary Report, 2. Resolution, 3. Abatement Stipulation Spreadsheet Bsrep li Ws Denver Aurora LLC

Date	Ver.	Action By	Action	Result
4/13/2021	1	Board of County Commissioners Business Meeting	approved	Pass

To: Board of County Commissioners

Through: Ronald A. Carl, County Attorney

Prepared By:

Karen Thompson, Paralegal, County Attorney's Office

Subject:

A resolution to approve a stipulated abatement reduction

Purpose and Request:

The purpose of this request is for the adoption of a resolution approving the abatement/refund as recommended by the Assessor's Office and expressly agreed to by the respective taxpayer, along with the taxpayer's express waiver of their right to a hearing before the Board's appointed referee

Background and Discussion: Though C.R.S. § 39-1-113(1) provides that the Board cannot enter a decision on an abatement petition unless a hearing is had thereon except in the case of a petition for abatement or refund in the amount of ten thousand dollars or less that is settled by written mutual agreement between the taxpayer and Assessor's Office, this petitioner has executed an express waiver of their right to a hearing and stipulated to the Assessor's recommended abatement/refund approval. Accordingly, the Board may enter its decision approving this stipulated abatement/refund.

Alternatives: The Board can deny this abatement, in which case petitioner is likely to file for further appeal with the Board of Assessment Appeals.

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

Alignment with Strategic Plan:

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

Concurrence: In this section state whether there are others in addition to the requestor who concur with the request.

Resolution: Attach a copy of the draft resolution.