



## Legislation Text

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**File #:** 20-014, **Version:** 1

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**To:** Board of County Commissioners

**Through:** Ronald A. Carl, County Attorney

**From:**  
Karen Thompsen, Paralegal

**Subject:**  
A resolution approving the stipulated abatement reductions

**Purpose and Recommendation:**

Adoption of a resolution approving the abatements/refunds as recommended by the Assessor's Office and expressly agreed to by the respective taxpayer, along with the taxpayers express waiver of their right to a hearing before the Board's appointed referee.

**Background:**

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 have 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 these stipulated abatements/refunds.

**Discussion:**

The following abatements/refunds have been recommended by the Assessor's Office and expressly agreed to by the taxpayer.

**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.

**Reviewed By:**  
Ronald A. Carl

**Attachments:**

Click or tap here to enter text.