



## Legislation Text

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**File #:** 21-410, **Version:** 1

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**To:** Board of County Commissioners

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

**Prepared By:**

Karen Thompson, Paralegal, County Attorney's Office

**Subject:**

A resolution to approve the abatements/refunds as recommended by the Assessor's Office

**Purpose and Request:**

The purpose of this request is for the adoption of a resolution approving the abatements/refunds as recommended by the Assessor's Office and expressly agreed to by the respective taxpayers, 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, these petitioners 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.

**Alternatives:** The Board can deny these abatements, in which case petitioners are likely to file for further appeal with the Board of Assessment Appeal.

**Fiscal Impact:** A portion of the taxes collected on the properties for which abatements have been approved will need to be reduced and/or refunded if already paid, along with the payment of statutory interest on the refunded amounts 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.