## Legislation Text

File \#: 21-599, Version: 1

## To: Board of County Commissioners

Through:<br>Ronald A. Carl, County Attorney, County Attorney's Office

## Prepared By:

Karen Thompsen, Paralegal, County Attorney's Office

## Subject:

## Approval of a Stipulated Abatement Reduction

## Purpose and Recommendation

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: In this section you should concisely provide any background and analysis that the BOCC needs to fully understand the resolution that they are being asked to adopt. The background should include reference to any prior study sessions or drop-ins where the item was discussed.

The following abatement/refund has 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 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. § 39-10114.

## Alignment with Strategic Plan:

$\boxtimes B e$ fiscally sustainable
$\boxtimes$ Provide essential and mandated service
$\boxtimes$ 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.

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