Arapahoe County

Legislation Text

File #: 22-638, **Version:** 1

To: Board of County Commissioners

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

Prepared By:
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Subject:
Approval of a Stipulated Abatement Reduction

Purpose and Request:
The purpose of this request is for the adoption of a resolution approving the following 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.

Petitioner	Parcel Number	Year	Refund
Gemini Mountain Medical LLC	27299-78552-001	2021	$703,716.623

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. The 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. § 39-10-114.

Alignment with Strategic Plan:
☒Be fiscally sustainable
☒Provide essential and mandated service
☒Be community focused

Concurrence: The Assessor's Office and the County Attorney support this recommendation.
Resolution: Attached is a copy of the draft resolution.