Legislation Text

File #: 22-674, **Version:** 1

To:	Board of County Commissioners
Through:	Ronald A. Carl, County Attorney

Prepared By:

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Subject:

Approval of BAA Stipulations

Purpose and Request:

The purpose of this request is for the adoption of a resolution approving the identified Board of Assessment Appeals ("BAA") stipulations.

Background and Discussion: Pursuant to C.R.S. § 39-8-102, the Board, in its role as the County Board of Equalization ("CBOE"), annually reviews assessed property valuations and corrects "any errors made by the assessor, and, whenever in its judgment justice and right so require, it shall raise, lower, or adjust any valuation for assessment in the assessment roll to the end that all valuations for assessment of property are just and equalized within the county." These stipulations settling property tax protests filed with the BAA are a result of agreements reached between the taxpayers and the County to change the valuations for assessment as noted, in an effort to further the goal of ensuring that all valuations for assessment are just and equalized. The attached table details the BAA docket numbers and changed valuations upon which the taxpayers and County have reached agreement for the reasons and tax years noted.

Alternatives: The protests could proceed to the BAA for a decision, but this would involve additional time and expense for the County and the taxpayer that could otherwise be avoided.

Fiscal Impact: Reduction in the amount of property taxes collected for the noted properties.

Alignment with Strategic Plan:

    ☒Be fiscally sustainable

    ☒Provide essential and mandated service

    ☒Be community focused

Concurrence: The CBOE Appeals Coordinator, the County Assessor, and the County Attorney all support this request.

Resolution: Attached is a copy of the draft resolution.