

# ROUTT COUNTY BOARD OF COUNTY COMMISSIONERS

Timothy V. Corrigan  
District I

Douglas B. Monger  
District II

Cari Hermacinski  
District III

## Work Session

August 6, 2018

1. **10:30 A.M. COUNTY MANAGER UPDATE**  
Tom Sullivan, County Manager
2. **11:30 A.M. LEGAL UPDATE**  
Erick Knaus, County Attorney
3. **12:00 P.M. LUNCH BREAK**
4. **1:30 P.M. HUMAN SERVICES UPDATE**  
Kelly Keith, Human Services Director
5. **2:00 P.M. EMERGENCY MANAGEMENT & COMMUNICATIONS CENTER UPDATE**  
David 'Mo' DeMorat, Emergency Operations Director and Jason Nettles, Communications Manager
6. **3:00 P.M. SHERIFF'S OFFICE UPDATE**  
Garrett Wiggins, Routt County Sheriff
7. **3:30 P.M. ROUTT COUNTY BOARD OF EQUALIZATION**
  - A. **P0254242 WAL-MART STORES INC #1808**

Documents:

[P0254242 WALMART NOD.PDF](#)  
[P0254242 WALMART APPEAL MEMO.PDF](#)  
[P0254242-WALMART2018 CBOE REPORT.PDF](#)

8. **4:00 P.M. MEETING ADJOURNED**

All meetings will be held in the Routt County Historic Courthouse  
522 Lincoln Avenue, Hearing Room, Steamboat Springs - or otherwise noted.


All programs, services and activities of Routt County are operated in compliance with the Americans with Disabilities Act. If you need a special accommodation as a result of a disability, please call the Commissioners Office at (970) 879-0108 to assure that we can meet your needs. Please notify us of your request as soon as possible prior to the scheduled event. Routt County uses the Relay Colorado service. Dial 711 or TDD (970) 870-5444.

Routt County Assessor  
P.O. Box 773210  
Steamboat Springs, CO 80477  
(970) 870-5544  
assessor@co.routt.co.us

**Deliver Appeal To:**  
**County Board of Equalization**  
**P.O. Box 773598 - 522 Lincoln Ave.**  
**Steamboat Springs, CO 80477**  
**(970) 879-0108**

**NOTICE OF DETERMINATION**

DATE: 07/10/2018

SCHEDULE NUMBER	REVIEW #	TAX YEAR	TAX AREA	LEGAL DESCRIPTION OF PROPERTY (MAY BE INCOMPLETE)
<b>P0254242</b>	PR-18-000064	<b>2018</b>	25	PARCEL #:  DISCOUNT RETAIL STORE - PP ACCT
PROPERTY OWNER	WAL-MART STORES INC #1808 WAL-MART PROPERTY TAX DEPT P O BOX 8050 BENTONVILLE, AR 72712			

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

**PERSONAL PROPERTY** – The actual value of the property is based on appropriate consideration of the cost approach, market approach, and income approach to appraisal, per § 39-1-103(5)(a), C.R.S.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

**YOUR PERSONAL PROPERTY VALUE HAS NOT BEEN ADJUSTED. IT HAS BEEN VALUED IN ACCORDANCE WITH COLORADO LAW AND PROCEDURES PUBLISHED BY THE DIVISION OF PROPERTY TAXATION.** The Steamboat Springs location is open Mon-Sun, 6am to 10pm.

Property Owners: This Notice of Determination (NOD) is mailed in two duplicate copies for each property appealed. Should you disagree with the determination made at the Assessor level, you may further your appeal to the County Board of Equalization (CBOE). Please see the backside of this form for detailed information on filing your appeal to the next level. If furthering your appeal, mail or deliver one NOD copy to the CBOE (contact info above) by July 20, 2018 and keep the second NOD copy for your records.

PROPERTY CLASSIFICATION(S)	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
<b>Personal Property</b>		\$1,492,940	\$1,492,940
	<b>\$1,048,628</b>	<b>\$1,492,940</b>	<b>\$1,492,940</b>

By: Gary J. Peterson  
COUNTY ASSESSOR

07/10/2018  
DATE

APPEAL DEADLINES: REAL PROPERTY - JULY 15, PERSONAL PROPERTY - JULY 20.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, 39-8-106(1)(a), C.R.S.

**APPEAL PROCEDURES**

County Board of Equalization hearings will be held from July 1 through August 5.

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization, and mail or deliver a copy of both sides of this form to the County Board of Equalization. To preserve your right to appeal, your appeal must be **POSTMARKED OR DELIVERED ON OR BEFORE JULY 15 FOR REAL PROPERTY AND JULY 20 FOR PERSONAL PROPERTY** - after such date, your right to appeal is lost.

**NOTIFICATION OF HEARING:**

You will be notified of the time and place scheduled for your hearing.

**PLEASE REFER TO THE FRONT SIDE OF THIS FORM FOR THE ADDRESS OF YOUR COUNTY BOARD OF EQUALIZATION.**

**PETITION TO THE COUNTY BOARD OF EQUALIZATION**

In the space below, please explain why you disagree with the Assessor's determination.

IN ACCORDANCE WITH 39-8-106(1.5), C.R.S., IF YOUR APPEAL INVOLVES REAL PROPERTY, YOU MUST STATE YOUR OPINION OF VALUE IN TERMS OF A SPECIFIC DOLLAR AMOUNT.

PETITIONER'S ESTIMATE OF VALUE AS OF JUNE 30, 2016: \$ 1,048,628

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e. comparable sales, rent roll, original installed cost, appraisal, etc.)

See Attached.

[Signature]  
SIGNATURE OF PETITIONER

7-18-18  
DATE

**COUNTY BOARD OF EQUALIZATION'S DETERMINATION:**

The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board must conclude hearings and render decisions by August 5. 39-8-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization, and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by September 11, 630-2-125(1)(e), C.R.S.

**TAXPAYER RIGHTS FOR FURTHER APPEALS:**

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal within thirty days of the County Board of Equalization's written decision to ONE of the following:

**Board of Assessment Appeals (BAA)**  
1313 Sherman Street, Room 315, Denver, Colorado 80203, (303) 864-7710  
[www.dola.colorado.gov/baa](http://www.dola.colorado.gov/baa).

**District Court:**  
Contact the district court in the county where the property is located.  
See your local phone book for the address and telephone number.

**Arbitration:**  
For a list of arbitrators, contact the County Commissioners at the address provided on the front side of this form for the County Board of Equalization.

**TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.**

*If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day 39-1-120(3), C.R.S.*

**ATTESTATION**

I, the undersigned owner or agent\* of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

\_\_\_\_\_  
Signature Telephone Number Date

\*Attach letter of authorization signed by the property owner



WAL-MART STORES, INC.  
PROPERTY TAX DEPARTMENT  
P.O. BOX 8050 MS 0555  
BENTONVILLE, AR 72712  
PHONE (479) 204-7458

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TYLER WADE..... PROPERTY TAX ACCOUNTANT I

July 18, 2018

Reason For Appealing Value Is:

Over valuation of the personal property, value does not take into account external and additional physical obsolescence typical to big box retailers in today's economy.

Thanks,  
+Tyler

Your time and consideration in this matter will most certainly be appreciated.

Respectfully,

**Tyler Wade | Accountant I, Property Tax**  
Walmart Stores, Inc. | Tax Department  
2608 SE J Street | Bentonville, AR 72716-0555  
[Tyler.wade@walmart.com](mailto:Tyler.wade@walmart.com) | Ph 479.204.7458



# Tax Department

Anthony Walker  
Vice President, Specialty Tax

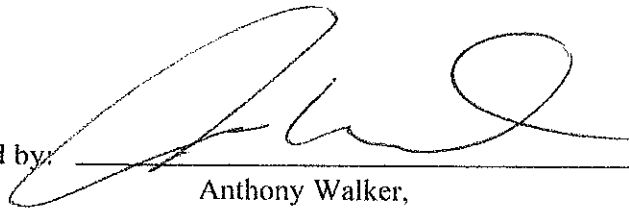
2608 SE J Street, Suite 2  
Bentonville, AR 72716  
Phone 479 277 8093  
Anthony.Walker@walmart.com

To whom it may concern:

I hereby authorize the following associates to represent Wal-Mart Stores, Inc. and Sam's Club, Inc. in all matters relating to real estate and business personal property tax and assessment. These employees are granted the authority to make any changes necessary with the taxing jurisdictions, including mailing addresses for tax bills and notices.

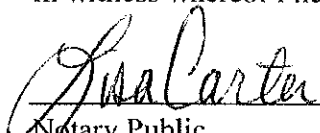
Authorized Wal-Mart Employees include:

David LeVan, Aaron Smith, Bailey Ingamells, Brandon Caplena, Brigett Griffin, Dawn Griggs, Donna Sanders, Evan Heiser, Jacob Hernandez, Jerry Aucoin, Louis Newman, Mayra Carranza, Michelle Tipton, Mindy Noe, Michael Fenton, Pamela Jackson, Scott Eckhardt, Sheryl Williams, Stanley Johnson, Tyler Wade

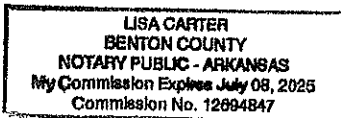
Signed by:  Date: 9/11/17  
Anthony Walker,  
Vice President

On this the 11<sup>th</sup> day of September, 2017, before me, Lisa Carter the undersigned notary public within and for the County of Benton and the State of Arkansas, personally appeared Anthony Walker who acknowledged to me that this certificate of authority was executed for the purpose herein expressed.

In witness whereof I hereunto set my hand and official seal.

  
Notary Public

My commission expires July 08, 2025



Wal-Mart Stores, Inc. Property Tax Department  
P.O. Box 8050 MS: 0555  
Bentonville, AR 72716

**2018**  
**ROUTT COUNTY BOARD OF EQUALIZATION**  
**Hearing Date: August 06, 2018, 3:30pm**

**Account:** P0254242  
**Legal:** DISCOUNT RETAIL STORE - PP ACCT  
**Owner:** WALMART STORES INC #1808  
**Appraisal Date:** June 30, 2016  
**Assessment Date:** January 1, 2018  
**Property Type:** Retail-Personal Property

**Value Appraised: Value in Use**

As applied to personal property, the concept of *Value in Use* implies that equipment is installed and in continual use for generating income or performing its function. *Value in Use* usually sets the upper limit of value and is the concept used with the cost approach. The following tests are used to determine whether the concept of *Value in Use* applies to industrial machinery and equipment:

- The machine is installed.
- The highest and best use is as installed for the purpose of producing income or a product or service.
- The machine is employed; that is, it is part of the business enterprise used to produce income.
- The machine is state of the art or a percentage of its productivity is measurable and economical; that is, operation is economically feasible.

2018 Original Assessor Value: **\$ 1,492,940. Value not adjusted at assessor level appeal.**

**Appeal Summary:** Walmart has protested the value of their Personal Property in Routt County stating “Over valuation of the personal property, value does not take into account external and additional physical obsolescence typical to big box retailers in today’s economy”

**Recommendation:** Denial. All Personal Property accounts in Routt County are valued in accordance with Colorado law and procedures using the most current depreciation tables published by the Colorado Division of Property Taxation. Walmart has not provided any information or data to substantiate the claim of “Over valuation of the personal property, value does not take into account external and additional physical obsolescence typical to big box retailers in today’s economy.”

**Appraiser:** Cathy Hutchinson  
Licensed Ad Valorem Appraiser  
AV100037349