

**STATE OF COLORADO
COUNTY OF ROUTT**

**OFFICE OF THE CLERK
August 2, 2019**

Commissioner Beth Melton, Chair, called the meeting of the Routt County Board of Equalization to order. Commissioner Doug B. Monger was also present. Deanna Sanchez recorded the meeting and prepared the minutes. Commissioner Tim V. Corrigan was absent.

The details of this meeting can be found in the Board of County Commissioners (BCC) Special Meeting Agenda and Packet for August 2, 2019 document in the Commissioners' Special Meetings Agendas and Packets section of the Routt County Website, along with the meeting audio.

EN RE: ROUTT COUNTY BOARD OF EQUALIZATION

Gary Peterson, County Assessor; Angela Finnegan, Kevin Krause, Susan Siggson, and Ryan Gelling, Appraisers; were also present.

Commissioner Melton swore-in and advised those present of the rules by which this Board will consider valuations. The petitioners were not present.

Commissioner Melton stated the issue of today's proceeding is property valuation for assessment purposes, not property taxes. No discussion of taxes will be allowed. The Petitioner has the burden of proving, by a preponderance of the evidence, that the Assessor's value is incorrect. Where the comparable sales method is used, state statute provides that the Assessor will determine value based on sales during the 18-month period ending June 30, 2018. Sales may also be considered in 6-month periods immediately preceding the 18-month period, up to 5 years, if there are insufficient sales to obtain accurate comparable valuation data. Smaller Counties commonly use a 24-month period in order to obtain sufficient comparable sales data that better demonstrates the change in value from the prior level of value, June 30, 2016. The 24-month period also eliminated seasonality in the sales data. Routt County uses a 24-month period. The Petitioner and the Assessor should not discuss sales post June 30, 2018, except in cases when it can be demonstrated that a contract for sale was completed prior to June 30, 2018 and closed after June 30, 2018 according to the original contract. Under Colorado law, the present value of your property cannot be considered. The Petitioner shall present his/her evidence first and shall have the opportunity to cross examine the representatives from the Assessor's Office after they have presented their evidence. The decision of this Board may be appealed and we will refer to that after the decision/motion has been made.

BOE ADJUSTMENT OF VALUES - VARIOUS ACCOUNTS

Commissioner Melton stated the adjustment is for R4524056, R6524811, R8164379, R8172635, R8168503, and R6507503 for Henderson Park.

Ms. Finnegan stated the Assessor discovered an error in the classification and valuation of six properties in Henderson Park. These six properties should have had their agricultural

classification removed prior to the May 2019 notices of valuations being sent out. Mr. Frank Stetson came into the Assessor's office the spring of 2019 to inform the Assessor that he was no longer leasing land in Henderson Park and that the owners no longer wanted his cows grazing on their properties. The agricultural classification was removed for any of Mr. Stetson's leased properties that were getting their agricultural classification strictly from the lease. Properties that receive agricultural classification from other sources, haying or forest ag remained classified as agricultural. These six properties erroneously remained classified as agricultural when they should have been given market land values for 2019.

The Board discussed the request. The Board decided to approve the request based off of the evidence provided by the Assessor's office.

MOTION

Commissioner Monger moved to approve the reclassification of agricultural land to residential land in the amount of \$1,122,810 for R4524056, agricultural land to vacant land for R6524811 in the amount of \$250,000, agricultural land to vacant land for R8164379 in the amount of \$31,500, agricultural land to vacant land for R8172635 in the amount of \$290,000, agricultural land to residential land for R8168503 in the amount of \$36,000, and agricultural land to residential land for R6507503 in the amount of \$5,771,970.

Commissioner Melton seconded; the motion carried 2-0.

Commissioner Melton stated the next item is to assess the value and classification of R8174073 and R8174074 for Gantick Subdivision.

Mr. Gelling stated the Assessor discovered an error in values applied to two properties with river frontage in the Gantick Subdivision. These two properties were incorrectly omitted from the increase in value applied to all other similar Lots within the neighborhood with river frontage. In effort to achieve a fair and equitable tax burden the increase should likewise apply to these two Lots.

The Board discussed the request. The Board decided to approve the request based off of the evidence provided by the Assessor's office.

MOTION

Commissioner Monger moved to approve the reassessment and valuation of the properties in the matter of R8174073 in the amount of \$454,280 and R8174074 in the amount of \$365,000.

Commissioner Melton seconded; the motion carried 2-0.

R6256347, R6256643, AND R6253787 DUFF AND PHELPS

Mr. Krause stated Duff and Phelps requested an administrative denials.

The Board discussed the request with Mr. Krause. Based off of the information provided by Mr. Krause, the Board decided to approve the administrative denials.

MOTION

Commissioner Monger moved to accept the administrative denial of the property in the matter of R6253787.

Commissioner Melton seconded; the motion carried 2-0.

MOTION

Commissioner Monger moved to accept the administrative denial of the property in the matter of R6256347.

Commissioner Melton seconded; the motion carried 2-0.

MOTION

Commissioner Monger moved to accept the administrative denial of the property in the matter of R6256643 in the amount of \$14,600,060.

Commissioner Melton seconded; the motion carried 2-0.

No further business coming before the Board, same adjourned sine die.

Kim Bonner, Clerk and Recorder

M. Elizabeth Melton, Chair

Date