



**SUMMIT COUNTY BOARD OF COUNTY COMMISSIONERS
1ST AMENDED REGULAR MEETING AGENDA
Tuesday, July 28, 2020, 1:30 p.m.
County Commissioners' Meeting Room; Summit County Courthouse
208 Lincoln Avenue, Breckenridge, Colorado**

For assistance or questions regarding special accommodations, accessibility, or available audio/visual equipment, please contact 970-453-3403 as soon as possible.

*Please use the link below to join the webinar:
[https://us02web.zoom.us/j/85899085477?](https://us02web.zoom.us/j/85899085477?pwd=MDVoa2sxSmtrYVRGbHB4UHBZTnRzdz09)
[pwd=MDVoa2sxSmtrYVRGbHB4UHBZTnRzdz09](#)
Password: 7d.nU8XvZ0*

*Or Telephone:
346 248 7799 or 669 900 9128 or 253 215 8782 or 312 626 6799 or 646 558 8656 or
301 715 8592
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- I. CALL TO ORDER
- II. ROLL CALL
- III. APPROVAL OF AGENDA
- IV. CITIZEN COMMENT
 - A. Citizen Comment
 - Documents:
 - [CITIZEN COMMENT - SHOOTING RANGE.PDF](#)
- V. CONSENT AGENDA
 - A. Approval Of 7-14-20 Regular Meeting Minutes
 - Documents:
 - [CONSENT A - 071420 REG MIN.PDF](#)
 - B. Warrant List Of 7-1-20 To 7-15-20 (Finance)
 - Documents:

CONSENT B - WARRANT LIST 07012020 - 07152020.PDF

- C. Petition For Abatement Or Refund Of Taxes; Abatement No. 20AR-149; Schedule No.6512710; Legal Property Description: Lot 2 Silverthorne Automotive Sub; Owner: CARS-DB4 LP (Assessor)

Documents:

CONSENT C1 - 20AR-149 BOCC STAFF REPORT.PDF
CONSENT C2 - 20AR-149 BAA ORDER ON STIPULATION.PDF
CONSENT C3 - 20AR-149 STIPULATION AGREEMENT.PDF
CONSENT C4 - 20AR-149 DPT PETITION.PDF
CONSENT C5 - 20AR-149 BAA PETITION ATTACHMENT AND DOCUMENTS.PDF

- D. Petition For Abatement Or Refund Of Taxes; Abatement No. 20AR-150; Schedule No. 6514916; Legal Property Description: Lot 1 Lowes Sub; Owner: LOWES HIW INC (Assessor)

Documents:

CONSENT D1 - 20AR-150 BOCC STAFF REPORT.PDF
CONSENT D2 - 20AR-150 BAA ORDER ON STIPULATION.PDF
CONSENT D3 - 20AR-150 STIPULATION AGREEMENT.PDF
CONSENT D4 - 20AR-150 DPT PETITION.PDF
CONSENT D5 - 20AR-150 BAA PETITION ATTACHMENT AND DOCUMENTS.PDF

- E. Correction To Petition For Abatement Or Refund Of Taxes; Abatement No. 20AR-145; Schedule No. 6508534; Legal Property Description: Tract B Tenderfoot Sub #5; Owner: Vail Summit Resorts Inc. (Assessor)

Documents:

CONSENT E1 - 20AR-145 CORRECTED STAFF REPORT.PDF
CONSENT E2 - 20AR-145 BAA ORDER ON STIPULATION.PDF
CONSENT E3 - 20AR-145 STIPULATION.PDF
CONSENT E4 - 20AR-145 CORRECTED DPT PETITION.PDF
CONSENT E5 - 20AR-145 BAA PETITION.PDF
CONSENT E6 - EMAIL ON SUMMIT COUNTY ABATEMENTS.PDF

- F. Authorization Of Abatements For Contiguous Parcel Petitions (Assessor)

Documents:

CONSENT F1 - CONTIGUOUS LOTS - STAFF REPORT.DOCX.PDF
CONSENT F2 - CONTIGUOUS PARCEL ABATEMENTS REPORT - AGENT AND OWNER SUBMITTED.PDF

- G. Approval Of Resolution Adopting CC4CA Policy Statement Adoption (Sustainability)

Documents:

CONSENT G1 - STAFF REPORT CC4CA.PDF
CONSENT G2 - RESOLUTION -SUPPORT FOR CC4CA POLICY STATEMENT.PDF

VI. NEW BUSINESS

- A. Extension Of Resolution 2020-38 For The Waiver Of Interest On Delinquent 2019 Property Tax Due In 2020 (Treasurer)

Documents:

NB A1 - STAFF REPORT WAIVER OF INTEREST ON DELINQUENT 2019
PROPERTY TAX.PDF

NB A2 - PROPERTY TAX RESOLUTION EXTENSION.PDF

VII. ADJOURNMENT

*This agenda is subject to change at any time. Please contact the Manager's Office or visit our website to obtain updates at: <http://www.summitcountyco.gov>

From: [Robin Robson](#)
To: [ManagerAdmin](#)
Subject: Shooting range
Date: Tuesday, July 21, 2020 2:24:39 PM

Strolling through a field to get the paper on a Sunday morning. Pop Pop, POP POP POP!!! Rarely heard 30 – 40 years ago - the shooting range noise has become a constant for the homeowners that live in the cove. It is much appreciated that some locals cleaned up and organized what was once just people taking pot shots at random dump objects (and bikers hollering their presence to hopefully avoid the shots); but the free range with spotty oversight and long hours has presented the homeowners with a constant onslaught of noise – a noise that can be extremely upsetting for many people.

It has also been the site of not one, but two, fires in 2012 and 2018. Fires that had the wind been more severe or in a different direction, would have threatened homes in the cove and/ or Keystone area. Both were started by tracer bullets that are illegal at the range – but with there being little oversight – are still, obviously, being used. The Frey Gulch fire of 2018 was 22 acres and cost \$161000 (the gun owner responsible was ordered only to pay a third of that.)

So as a tax payer who has to front that bill for two fires, and risk the loss of my property, and have to listen to the constant barrage of noise from people (many of which do not even live here) to shoot for free 7 days a week 12 to 10 hours a day, I think the time has come address this issue in a community forum.

Robin Robson
robanrob@gmail.com
970-389-2638



SUMMIT COUNTY BOARD OF COUNTY COMMISSIONERS
Tuesday, July 14, 2020 at 1:30 p.m.
SUMMARY MINUTES

*For assistance or questions regarding special accommodations, accessibility,
or available audio/visual equipment, please contact 970-453-3403 as soon as possible.*

I. CALL TO ORDER

The Meeting of the Board of County Commissioners on Tuesday, July 14, 2020 was called to order by Chair, Karn Stiegelmeier, at 1:30 p.m. in the County Commissioners' Meeting Room, Summit County Courthouse, 208 Lincoln Avenue, Breckenridge, Colorado.

II. ROLL CALL

Board Members present and answered to the roll call via conference phone were:

Karn Stiegelmeier, Chair
Elisabeth Lawrence, Commissioner
Thomas C. Davidson, Commissioner

Staff Present via conference phone were as follows: Jeff Huntley, County Attorney; Bentley Henderson, Assistant County Manager; Marty Ferris, Finance Director; Robert Jacobs, Road and Bridge Director; Paul Geiger, Engineer I; April Kroner, Planning Director; Jim Curnutte, Community Development Director; Brandon Howes, Housing Planner II; Lindsay Hirsh, Senior Planner and Lori Dwyer, Deputy Clerk.

Additional Attendees via conference phone: Danny Teodoru, Marc Hogan, Scott Verlinde, Christie Mathews Leidal, Hal Vatcher, Jeff Francis and others that did not sign in.

III. APPROVAL OF AGENDA

The agenda was approved, as presented.

IV. CITIZEN COMMENT

V. CONSENT AGENDA

- A.** Approval of 6-23-20 Regular Meeting Minutes. **Approved as presented; and**
- B.** Warrant List of 6-16-20 to 6-30-20 (Finance). **Approved as presented by the Finance Department; and**
- C.** Approval of Wildfire Prevention Grant Applications (CSU Ext.). **Approved as presented; and**

- D. Liquor License Renewal for The Pour House Dillon LLC dba THE POUR HOUSE DILLON; Tavern; Linda Schmehl; 40 Cove Boulevard Unit #B4, Dillon, CO (Clerk). **The Sheriff's report indicated no record of negative information on the establishment and stated no reason to disapprove the issuance of the license at this time; and**

MOTION: A motion was made by Commissioner Davidson and seconded by Commissioner Lawrence to approve the Consent Agenda, items A-D, as reference above.

MOTION PASSED UNANIMOUSLY BY THE BOARD PRESENT

VI. NEW BUSINESS

- A. General Subdivision Exemption plat to divide a 23.4 acre parcel into 7 separate tracts of land, zoned Trails at Berlin Placer PUD, T7S, 77W Sec 05 Qtr. 1, 6th P.M., Mining Claim(s) cont. 23.4 acres Berlin Placer, MS# 2379 TH Fuller Placer, MS# 86. (PLN20-009/Jeff Francis, Berlin Placer Development LLC) Upper Blue Basin(Planning).

Lindsay Hirsh gave a presentation including but not limited to the history of the parcel, PUD, criteria for decision, and plat project narrative. He noted that because of historic soil disturbance due to hydraulic mining, Condition 1 requires the applicant to remediate unstable areas identified in the Geotechnical Engineering Study. He noted that staff recommends approval.

Danny Teodoru spoke on behalf of the applicant. He emphasized that this approval will not create saleable parcels, and its purpose is to create the parcels envisioned in the PUD which includes open space and workforce housing. He noted that the applicant and staff are working closely to address any erosion issues as noted in Condition 1.

MOTION: A motion was made by Commissioner Davidson and seconded by Commissioner Lawrence to approve Resolution 2020-39, General Subdivision Exemption plat to divide a 23.4 acre parcel into 7 separate tracts of land, zoned Trails at Berlin Placer PUD, T7S, 77W Sec 05 Qtr. 1, 6th P.M., Mining Claim(s) cont. 23.4 acres Berlin Placer, MS# 2379 TH Fuller Placer, MS# 86. (PLN20-009/Jeff Francis, Berlin Placer Development LLC) Upper Blue Basin(Planning) with 7 findings and 5 conditions with the clarification regarding Condition #1 as stated on the record.

MOTION PASSED UNANIMOUSLY BY THE BOARD PRESENT

VII. ADJOURNMENT

The meeting was adjourned at 1:52 p.m.

Respectfully submitted,

Approved by:

Lori Dwyer, Deputy Clerk

Karn Stiegelmeier, Chair

NOTE: These minutes are a summary of the proceedings and motions of the July 14, 2020 Board of County Commissioners' Regular Meeting. The complete digital recording is available in the Office of the Clerk & Recorder, Summit County Courthouse, 2nd Floor, 208 Lincoln Avenue, Breckenridge, Colorado 80424.

Vendor Checks by Date

Check Cut Range from: 7/1/2020 through 7/15/2020

Summit County Finance

Nbr / Name	Check Number	Check Date	Check Amt	Type	Total Chk Amt
12124	HCL ENGINEERING & SURVEYING, LLC				\$5,170.00
10014	A2CL INC.				\$6,350.00
10025	ACZ LABORATORIES				\$92.00
10027	ADAMSON POLICE PRODUCTS				\$14,830.00
10038	AIR FILTER SOLUTIONS, INC.				\$30.24
10047	ALLIED SECURITY				\$200.00
1127	ALPENSEE WATER DISTRICT BOND				\$26,998.67
1128	ALPENSEE WATER DISTRICT GENL				\$8,833.14
10057	ALSCO				\$440.40
10061	ALWAYS MOUNTAIN TIME LLC				\$1,840.00
90621	ANIMAL CONTROL ONE TIME				\$388.10
10115	ASHLEY MERRILL				\$491.57
12706	AUTOAUTO WASH				\$1,166.86
10125	AV-TECH ELECTRONICS INC				\$2,408.18
12699	BH ENTERPRISES INC				\$4,800.00
12745	BRAVAS LLC				\$31,992.55
10179	BRECKENRIDGE ANIMAL CLINIC INC				\$511.50
10181	BRECKENRIDGE BUILDING CENTER				\$183.46
11876	BRECKENRIDGE MONTESSORI, INC				\$5,559.00
1129	BRECKENRIDGE MTN METRO DIST				\$307,021.62
1130	BUFFALO MOUNTAIN METRO DIST				\$265,376.84
90920	BUILDING INSPECTION ONE TIME				\$93,066.22
10222	CARRIAGE HOUSE PRESCHOOL				\$13,131.01
10227	CARY BROWN				\$160.66
10247	CENTURYLINK				\$5,364.24
12460	CESARE, INC.				\$18,677.03
10270	CITY ELECTRIC SUPPLY SW DIVISION				\$81.19
10276	CIVIL INSIGHT, LLC				\$12,069.00
12464	CLARE CORP				\$13,518.17
1199	COLORADO DEPT OF HUMAN SERVICES				\$580.00
10329	COLORADO DEPT OF PUB HEALTH & ENV				\$258.00
1198	COLORADO DEPT OF PUBLIC HEALTH				\$87.00
10332	COLORADO DEPT OF PUBLIC HEALTH				\$280.00
10330	COLORADO DEPT OF PUBLIC HEALTH & ENVIRONMENT				\$5,600.00
1197	COLORADO DEPT OF REVENUE				\$353,202.70
10341	COLORADO INTERACTIVE				\$20,033.52
10342	COLORADO LIBRARY CONSORTIUM				\$2,255.25
1131	COLORADO MOUNTAIN COLLEGE				\$1,998,851.77
1023	COLORADO MOUNTAIN NEWS ME				\$867.50
10350	COLORADO MOUNTAIN NEWS MEDIA				\$1,376.25
1132	COLORADO RIVER WATER CONS				\$112,745.87
10371	COLUMBINE HILLS CONSTRUCTION, LLC				\$578,527.09

Vendor Checks by Date

Check Cut Range from: 7/1/2020 through 7/15/2020

Summit County Finance

1133	COPPER MOUNTAIN CONS DIST	\$490,959.08
1134	CORINTHIAN HILL METRO DIST	\$19,096.16
12635	COSCO FIRE PROTECTION, INC	\$75,725.37
11655	COSTAR REALTY INFORMATION INC	\$491.41
90210	COUNTY MANAGER ONE TIME	\$500.00
12459	COVETRUS NORTH AMERICA	\$771.59
12727	D2 DESIGN INC	\$800.00
12397	DANIELLA LUGO	\$126.39
10425	DATAMARS, INC	\$1,450.00
12646	DAVID GROOMS	\$28,592.50
10438	DENVER POST	\$366.95
10444	DH PACE	\$675.00
11963	DINAH BEAMS	\$102.00
11992	DR ALISON MCNEILLY	\$2,050.00
10473	EARLY CHILDHOOD OPTIONS	\$33,623.24
1136	EAST DILLON WATER DISTRICT	\$45,641.49
10478	EBMS	\$356,199.01
10485	EIDE BAILLY LLP	\$18,775.00
11517	ENVIROTECH	\$16,748.25
10520	FAMILY INTERCULTURAL RESOURCE	\$36,854.92
10529	FEDERAL EXPRESS	\$49.06
10539	FIRST VEHICLE SERVICES	\$216,824.41
1265	FOURTH STREET CROSSING IMPROVEMENT DISTRICT	\$1,586.24
1264	FOURTH STREET CROSSING METRO DISTRICT	\$58.56
10550	FRAN JIMENEZ	\$277.72
10554	FREDERIC PRINTING	\$2,151.52
10559	FRISCO SANITATION DISTRICT	\$571.20
11958	FULL POTENTIAL, LLC	\$628.00
11500	GALLAGHER BENEFIT SERVICES	\$11,250.00
10569	GARTH PREUTHUN	\$11.73
10580	GEORGE T SANDERS	\$25.36
10601	GRAINGER	\$88.92
11747	GRAND COUNTY BOARD OF COUNTY COMMISSIONERS	\$1,225.00
12732	GRIT THERAPY	\$1,200.00
1137	HAMILTON CREEK METRO DIST	\$72,552.63
12257	HANNAH WYND	\$24.38
1138	HEENEY WATER DISTRICT	\$2,075.13
91031	HUMAN SERVICES ONE TIME	\$15.00
10646	I-70 COALITION	\$1,000.00
12655	JAIME BROWER PSYCHOLOGICAL SERVICES & CONSULTING	\$325.00
1270	JAMES AUSTIN CRISP	\$2,012.66
12553	JASON LEDERER	\$82.80
1177	JEB MARSH	\$1,700.43

Vendor Checks by Date

Check Cut Range from: 7/1/2020 through 7/15/2020

Summit County Finance

10909	JENNIFER LOVE	\$575.00
12388	JHL CONSTRUCTORS INC	\$133,545.29
10709	JILL VESNER	\$43.12
11636	JM SILVERTHORNE LLC	\$962.19
12665	J'S BODY SHOP	\$8,881.80
12301	JUDITH L. DOMBROWSKI	\$1,165.39
12371	JULI JOYCE	\$168.24
10746	KARI MORENO	\$468.15
1236	KATHLEEN B CASTRIGNO	\$4,771.67
12303	KATHLEEN GROSSNICKLAUS	\$656.61
12473	KELSEY SWANSON	\$549.00
12011	KENNEDY BALBAY	\$100.00
10764	KIDABILITIES, LLC	\$7,702.00
10908	KIMBERLEY RAMEY	\$5,115.00
12214	KIMBERLY EYTEL	\$935.00
12370	KIMBERLY FRESQUEZ	\$75.09
1139	KREMMLING MEM HOSPITAL DIST	\$28,603.22
1140	LAKE DILLON FIRE PROT DIST	\$2,173,401.01
10796	LAKE DILLON PRESCHOOL	\$9,681.65
10804	LASER GRAPHICS	\$3,354.40
12285	LAURA VERONICA CHAVEZ	\$2,418.50
12302	LINDA FARRELL	\$531.04
1269	LISA C WHATLEY	\$1,150.34
10823	LITTLE RED SCHOOLHOUSE	\$13,208.04
1141	LOWER BLUE FIRE PROT DIST	\$5,123.51
10834	LSV, LLC	\$1,430.00
10842	MANSFIELD OIL COMPANY	\$10,389.84
10900	MANUFACTURERS' NEWS INC.	\$122.40
1268	MARTIN V GETZ	\$232,974.23
10865	MAYA KULICK	\$24.37
10372	MELISSA F HASSEL	\$3,422.00
1142	MIDDLE PARK WATER CONS DIST	\$23,077.15
10899	MINES AND ASSOCIATES, P.C.	\$836.60
12405	NAOMI LOUSE WHITE	\$1,358.00
10959	NEWCLOUD NETWORKS	\$2,836.05
12661	NORTHWEST COLORADO CENTER FOR INDEPENDENCE	\$2,928.80
11568	NORTHWEST COLORADO COUNCIL OF GOVERNMENTS	\$4,398.68
10973	NVA FRISCO ANIMAL HOSPITAL	\$70.58
10976	OFFICE DEPOT	\$229.23
11949	OPEN ARMS CHILDCARE AND PRESCHOOL	\$7,267.09
90950	OPEN SPACE & TRAILS ONE TIME	\$750.00
10226	PAMLICO CARTEGRAPH SYSTEMS HOLDING LLC	\$7,440.00
1083	PAUL FOREHAND	\$816.41

Vendor Checks by Date

Check Cut Range from: 7/1/2020 through 7/15/2020

Summit County Finance

11033	POWDR - COPPER MOUNTAIN LLC	\$105.78
11043	PROFESSIONAL COMPLIANCE & TESTING	\$329.00
12474	PROTERRA INC	\$65,250.00
12652	QUADIENT LEASING USA, INC	\$418.74
1143	RED, WHITE & BLUE FIRE PROT DIST	\$2,002,633.14
11119	ROCKY MOUNTAIN MONTESSORI	\$12,362.68
11144	SALLY BICKEL	\$285.00
12023	SHERI ROCHFORD	\$1,500.00
11189	SHERWIN WILLIAMS	\$122.18
11193	SHRED-IT USA LLC	\$77.17
91460	SNAKE RIVER SEWER ONE TIME	\$108.90
1144	SOUTH MARYLAND CRK RANCH METRO DIST	\$107,791.29
11223	SOUTHLAND MEDICAL LLC	\$1,250.02
12596	SQUIRE PATTON BOGGS (US) LLP	\$7,500.00
11246	STATE OF COLORADO	\$2,936.32
11262	STREET MEDIA GROUP, LLC	\$3,600.00
12404	STRUCTURES, INC	\$324,984.58
11263	STRYKER SALES	\$19,764.01
11266	SUMMIT ASSOCIATION OF REALTORS	\$550.00
11277	SUMMIT COUNTY PRESCHOOL	\$6,698.71
11845	SUMMIT HOMES CONSTRUCTION LLC	\$790,487.61
1145	SUMMIT SCHOOL DISTRICT RE-1	\$632,947.76
1146	SUMMIT SCHOOL DISTRICT RE-1	\$87,753.69
11289	SUMMIT SPEECH SERVICES	\$6,619.00
1148	SWAN'S NEST METRO DIST	\$35,213.66
12455	TAB ASSOCIATES, INC	\$4,966.66
11317	TEAM CLEAN	\$8,178.88
11670	THIMGAN & ASSOCIATES	\$14,000.00
11352	TIGER NATURAL GAS, INC.	\$387.25
1149	TIMBER CREEK WATER DISTRICT	\$14,525.76
11356	TIMBERLINE LEARNING CENTER	\$16,927.00
1150	TOWN OF BLUE RIVER	\$151,901.91
1151	TOWN OF BRECKENRIDGE	\$851,998.54
1152	TOWN OF DILLON	\$122,397.59
1153	TOWN OF FRISCO	\$92,711.90
1154	TOWN OF MONTEZUMA	\$1,812.32
1155	TOWN OF SILVERTHORNE	\$90,843.00
90810	TREASURER ONE TIME	\$167,017.78
11394	UNITED DRYING INC	\$7,634.00
12353	US CLEANING PROFESSIONALS, INC	\$436.79
11421	VALUEWEST, INC.	\$2,950.00
11436	VWR FUNDING, INC	\$20.41
1156	WEST GRAND SCHOOL DISTRICT	\$2,060.09

Vendor Checks by Date

Check Cut Range from: 7/1/2020 through 7/15/2020

Summit County Finance

1157	WEST GRAND SCHOOL DISTRICT	\$135.89
11462	WESTERN PAPER DIST	\$280.09
1158	WILLOW BROOK METRO DIST	\$135,801.37
11538	XEROX FINANCIAL SERVICES	\$625.34
12743	ZAVTONII VASILII	\$4,990.00
11486	ZOETIS US LLC	\$228.50



OFFICE OF THE COUNTY ASSESSOR

970.453.3480 ph | 970.453.3481 f
www.SummitCountyCO.gov

208 East Lincoln Ave. | PO Box 276
Breckenridge, CO 80424

STAFF REPORT

TO: Board of County Commissioners

FROM: Frank Celico, County Assessor
Mike Peterson, Senior Data Analyst

FOR: July 28, 2020 BOCC Regular Meeting

SUBJECT: Petition for Abatement or Refund of Taxes; Abatement No. 20AR-149; Schedule No. 6512710; Legal Property Description: Lot 2 Silverthorne Automotive Sub; Owner: CARS-DB4 LP (Assessor)

Our office is recommending an abatement for Schedule No. 6512710. The adjustment is recommended after the Petitioner and the Assessor's Office agreed to a Stipulation prior to a hearing before the Board of Assessment Appeals (BAA).

The subject property is the Groove Auto Dealership located at 171 W 9th St. in Silverthorne. The property consists of commercial improved land and improvements, including the dealership building.

After a review, the subject property value was adjusted using comparable income and expense information from similar properties outside of our jurisdictions due to a lack of sales, income, and expense information of similar properties within our jurisdiction. The Assessor and Petitioner reviewed and stipulated to a lower value for this property. The total value adjustment and tax refund are indicated on the following pages.

ATTACHMENTS: Board of Assessment Appeals (BAA) Order on Stipulation
Stipulation Agreement
DPT Petition
BAA Petition Attachment and Documents

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 76158
Petitioner: CARS-DB4 LP v. Respondent: SUMMIT COUNTY BOARD OF EQUALIZATION	
ORDER ON STIPULATION	

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been accepted by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.: 6512710+1
Category: Valuation/Protest Appeal Property Type: Commercial
2. Petitioner is protesting the 2019 actual value of the subject property.
3. The parties agreed that the 2019 actual value of the subject property should be reduced to:

Total Value: \$7,392,435
(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2019 actual value of the subject property, as set forth above.

The Summit County Assessor is directed to change his/her records accordingly.

DATED this 7th day of May 2020.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

Debra A. Baumbach

Debra A. Baumbach

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Gordana Katardzic

Gordana Katardzic



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

Docket Number: 76158
Summit County Schedule Number(s): 6512710+1

2020 APR 30 PM 12: 22

STIPULATION (As to Tax Year 2019 Actual Value)

CARS-DB4 LP

Petitioner(s),

vs.

SUMMIT COUNTY BOARD OF EQUALIZATION,
Respondent

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2019 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as:

Schedule 6512710 Lot 2 Silverthorne Automotive Sub
Schedule 6512711 Lot 1 Silverthorne Automotive Sub

2. The subject property is classified as **Commercial** property.

3. The County Assessor originally assigned the following actual value to schedules 6512710 and 6512711 for tax year 2019:

Schedule 6512710 Commercial Land	\$ 1,705,664
Schedule 6512710 Commercial Improvement	<u>\$ 6,251,297</u>
Total	\$ 7,956,961

Schedule 6512711 Commercial Vacant Land	\$ 355,092
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Total Property Value: \$ 8,312,053

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued schedules 6512710 and 6512711 for tax year 2019 as follows:

Schedule 6512710 Commercial Land	\$ 1,705,664
Schedule 6512710 Commercial Improvement	<u>\$ 6,251,297</u>
Total	\$ 7,956,961

Schedule 6512711 Commercial Vacant Land	\$ 355,092
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Total Property Value: \$ 8,312,053

5. After further review and negotiation, Petitioners and County Board of Equalization agree to the following tax year 2019 tax value for schedules 6512710 and 6512711:

Schedule 6512710 Commercial Land	\$ 1,612,855
Schedule 6512710 Commercial Improvement	\$ 5,449,237
Total	\$ 7,062,092
Schedule 6512711 Commercial Vacant Land	\$ 330,343
Total Property Value:	\$ 7,392,435

6. The valuation, as established above, shall be binding only with respect to tax year 2019.

7. Brief narrative as to why the reduction was made:

The subject property value was adjusted using the income approach after selecting comparable rents and expenses from other jurisdictions.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on June 4, 2020 be vacated.

DATED this 29th day of April, 2020



Beth Diehl
Senior Managing Consultant
Paradigm Tax Group
7200 S Alton Way, Suite A-250
Centennial, CO 80112

Telephone: (720)-381-2247



Cameron Turpin
Assistant County Attorney for Respondent
Summit County Board of Equalization
P O Box 68
Breckenridge, CO 80424

Telephone: (970)-453-2561



Frank Celico
Summit County Assessor
P O Box 276
Breckenridge, CO 80424
Telephone: 970-453-3480

Docket Number: 76158

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Section III:

Written Mutual Agreement of Assessor and Petitioner

The commissioners of Summit County authorize the assessor by Resolution #2019-09 to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of ten thousand dollars or less per tract, parcel, or lot of land or per schedule of personal property. 39-1-113 (1.5) C.R.S.

The assessor and petitioner mutually agree the values and tax abatement/refund of:

See separate document attached to this petition for petitioner's agreement to Assessor Recommendation.

PLEASE NOTE: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

Section IV:

Decision of the County Commissioners
(Must be completed if Section III does not apply)

WHEREAS, The County Commissioners of Summit County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____ at which meeting there were present the following members: Karn Stiegelmeier, Chair; Thomas C. Davidson, Commissioner; Elisabeth Lawrence, Commissioner with notice of such meeting and an opportunity to be present having been given to the taxpayer and the Assessor of said County and said Assessor Frank Celico or his representative (**being present/not present**) and taxpayer CARS-DB4 LP (**being present/not present**); and WHEREAS, The said County Commissioners have carefully considered the within application, and are fully advised in relation thereto, NOW BE IT RESOLVED, That the Board (**agrees/does not agree**) with the recommendation of the assessor and the petition be (**approved/approved in part/denied**) with an abatement/refund as follows:

	<u>Tax Year 2019</u>			<u>Tax Year</u>		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	\$7,956,961	\$2,307,519	\$119,351.80			
Correction	\$7,062,092	\$2,048,007	\$105,929.05			
Abate/Refund	\$894,869	\$259,512	\$13,422.75			

Chairperson of Board of County Commissioners

I, April Paige, Deputy Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County
this ____ day of _____, _____.

By: _____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V:

Action of the Property Tax Administrator
(For all abatements greater than \$10,000)

The action of the Board of County Commissioners, relative to the within petition, is hereby:

Approved Approved in part \$ Denied for the following reason(s) _____

Secretary's Signature

Property Tax Administrator's Signature

Date

PETITION TO STATE BOARD OF ASSESSMENT APPEALS

1313 Sherman Street, Room 315
Denver, Colorado 80203

Phone: 303-864-7710
Fax: 303-864-7719

For Office Use Only

76158ND

Docket No.

Fee: Y

Check/Credit Card #/

Payment Trans #:

P F H

Date: 09/05/2019

Property Owner: CARS-DB4 LP

Subject Property: 171 W 9th St, Silverthorne

Schedule Number(s): 2097-0130-27-001
2097-0130-27-002

Appeals the decision of the Summit County Board of Equalization

Dated: 07/30/2019

This appeal is: Valuation/Protest Appeal

Tax Year(s): 2019

The subject property is currently classified as: Commercial

Actual Value assigned to the subject property: \$8,312,053

Petitioner's estimate of value: \$7,312,053

Estimated time for Petitioner to present the appeal: 4 hours.

Not less than 30 minutes. Board will allow equal time to County or Property Tax Administrator.

Appearance:

Petitioner will be represented by an agent

Agent would like to appear in person

If the property owner is an entity, it must appear under the representation of an attorney licensed in Colorado except as follows. A closely held entity may be represented by an officer of the entity as long as the amount in controversy does not exceed \$15,000, exclusive of costs, interest or statutory penalties. A closely held entity can have no more than three owners. See Section 13-1-127, C.R.S. **A closely held entity that will be represented by an officer of the entity must provide a letter to the Board with this petition stating that it has no more than three owners and that the tax amount at issue does not exceed \$15,000.** A trust filing a petition may be represented by a trustee, an attorney or an agent.

Filing Fee:

\$101.25

Petitioner will be represented by an agent or by an attorney.

In the space below, please explain why you disagree with the value assigned to the subject property

Sales comps support reduced value

Documents attached to this petition:

County Board of Equalization Appeals

[The Decision of the County Board of Equalization](#)

[The Assessor's Notice of Determination](#)

Certificate of Service

I certify that a true and correct copy of the foregoing Petition to the State Board of Assessment Appeals and attachments were mailed, faxed or hand delivered to the County Board of Equalization, the Board of County Commissioners or the State Property Tax Administrator who made the decision relating to this appeal and to all co-owners or parties directly interested in the subject property on the date I submitted the Petition to the State Board of Assessment Appeals.

ATTESTATION

I understand that in accordance with Sections 18-8-503 and 18-8-501(2)(a)(I), C.R.S., false statements made herein are punishable by law. I state under penalty of perjury in the second degree, as defined in Section 18-8-503, C.R.S. that:

I am the owner of the property that is the subject of this appeal, or I am the authorized agent or attorney for the owner of the property that is the subject of this appeal; and

The information in this Petition to the State Board of Assessment Appeals (including all attachments) is true and correct to the best of my knowledge and belief.

I understand that, upon acceptance by the Board of Assessment Appeals, I will need to pay the required filing fee associated with this Petition, if any.

I understand that no further changes can be made to the Petition or attachments, unless corrections are required by the Board of Assessment Appeals.

I understand my obligation to mail, fax or hand deliver a true and correct copy of the Petition (including all attachments) to the County Board of Equalization, the Board of County Commissioners or the State Property Tax Administration who made the decision relating to this appeal and to all co-owners or parties directly interested in the subject property. I will mail, fax or hand deliver the Petition (including all attachments) on the date I submit the Petition to the Board of Assessment Appeals.

Petitioner's mailing address is required even if Petitioner is represented by an agent or attorney.

Filed Online with Certification
Signature of Agent

Filed Online with Certification
Signature of Petitioner

Paradigm Tax Group
Company Name

CARS-DB4 LP
Property Owner

Paradigm Tax Group - B Diehl
Printed Name

Patrick Hutchinson
Printed Name

7200 S Alton Way Ste A-250
Mailing Address

10301 E. Arapahoe Road, Ste 200
Mailing Address

Centennial, CO 80112
City, State, Zip Code

Centennial, CO 80112
City, State, Zip Code

Telephone: 720-381-2247

Telephone: 303-209-3974
Daytime number

Email: bdiehl@paradigmatx.com Email: phutchinson@summit-ap.com

It is the Petitioner's responsibility to notify the BAA of any change of address.

Petitioners are strongly encouraged to read the Instructions and Rules of the Board of Assessment Appeals prior to completing this Petition Form. The Instructions and Rules are available on the Web at www.dola.Colorado.gov/baa or may be requested by phone at 303-864-7710.



OFFICE OF THE COUNTY ASSESSOR

970.453.3480 ph | 970.453.3481 f
www.SummitCountyCO.gov

208 East Lincoln Ave. | PO Box 276
Breckenridge, CO 80424

STAFF REPORT

TO: Board of County Commissioners

FROM: Frank Celico, County Assessor
Mike Peterson, Senior Data Analyst

FOR: July 28, 2020 BOCC Regular Meeting

SUBJECT: Petition for Abatement or Refund of Taxes; Abatement No. 20AR-150; Schedule No. 6514916; Legal Property Description: Lot 1 Lowes Sub; Owner: LOWES HIW INC (Assessor)

Our office is recommending an abatement for Schedule No. 6514916. The adjustment is recommended after the Petitioner and the Assessor's Office agreed to a Stipulation prior to a hearing before the Board of Assessment Appeals (BAA).

The subject property is the Lowe's store located at 201 Buffalo Mountain Dr. The property consists of commercial improved land and improvements, consisting of a big box retail store and parking.

After a review, the subject property value was adjusted using comparable income and expense information from similar properties outside of our jurisdictions due to a lack of sales, income, and expense information of similar properties. The Assessor and Petitioner reviewed and stipulated to a lower value for this property. The total value adjustment and tax refund are indicated on the following pages.

ATTACHMENTS: Board of Assessment Appeals (BAA) Order on Stipulation
Stipulation Agreement
DPT Petition
BAA Petition Attachment and Documents

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 76686
Petitioner: LOWES HIW INC v. Respondent: SUMMIT COUNTY BOARD OF EQUALIZATION	
ORDER ON STIPULATION	

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been accepted by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.: 6514916
Category: Valuation/Protest Appeal Property Type: Commercial
2. Petitioner is protesting the 2019 actual value of the subject property.
3. The parties agreed that the 2019 actual value of the subject property should be reduced to:

Total Value: \$9,936,000
(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2019 actual value of the subject property, as set forth above.

The Summit County Assessor is directed to change his/her records accordingly.

DATED this 13th day of May 2020.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A. Baumbach

Debra A. Baumbach

Gordana Katardzic

Gordana Katardzic



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS
2020 APR 30 11:35:57

Docket Number: 76686
Summit County Schedule Number(s): 6514916

STIPULATION (As to Tax Year 2019 Actual Value)

Lowes HIW Inc
Petitioner(s),

vs.
SUMMIT COUNTY BOARD OF EQUALIZATION,
Respondent

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2019 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as:

Lot 1 Lowes Sub

2. The subject property is classified as **Commercial** property.

3. The County Assessor originally assigned the following actual value to schedule 6514916 for tax year 2019:

Land	\$ 5,169,270
Improvement	<u>\$ 8,964,586</u>
Total	\$ 14,133,856

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued schedule 6514916 for tax year 2019 as follows:

Land	\$ 5,169,270
Improvement	<u>\$ 8,964,586</u>
Total	\$ 14,133,856

5. After further review and negotiation, Petitioners and County Board of Equalization agree to the following tax year 2019 tax value for schedule 6510468:

Land	\$ 5,169,270
Improvement	\$ <u>4,766,730</u>
Total	\$ 9,936,000

6. The valuation, as established above, shall be binding only with respect to tax year 2019.

7. Brief narrative as to why the reduction was made:

The subject property value was adjusted using the income approach after selecting comparable rents and expenses from other jurisdictions.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on June 4, 2020 be vacated.

DATED this 29th day of April, 2020



DANIEL ZAZZALI, ESQ.

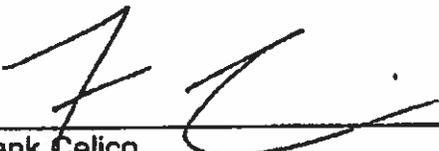
Daniel P Zazzali, Esq.
McCarter & English LLP
100 Mulberry Street
Four Gateway Center
Newark, NJ 07102

Telephone: (973)-639-7982



Cameron Turpin
Assistant County Attorney for Respondent
Summit County Board of Equalization
P O Box 68
Breckenridge, CO 80424

Telephone: (970)-453-2561



Frank Celico
Summit County Assessor
P O Box 276
Breckenridge, CO 80424
Telephone: 970-453-3480

Docket Number: 76686

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Section III:

Written Mutual Agreement of Assessor and Petitioner

The commissioners of Summit County authorize the assessor by Resolution #2019-09 to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of ten thousand dollars or less per tract, parcel, or lot of land or per schedule of personal property. 39-1-113 (1.5) C.R.S.

The assessor and petitioner mutually agree the values and tax abatement/refund of:

See separate document attached to this petition for petitioner's agreement to Assessor Recommendation.

PLEASE NOTE: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

Section IV:

Decision of the County Commissioners
(Must be completed if Section III does not apply)

WHEREAS, The County Commissioners of Summit County, State of Colorado, at a duly and lawfully called regular meeting held on ____ / ____ / ____ at which meeting there were present the following members: Karn Stiegelmeier, Chair; Thomas C. Davidson, Commissioner; Elisabeth Lawrence, Commissioner with notice of such meeting and an opportunity to be present having been given to the taxpayer and the Assessor of said County and said Assessor Frank Celico or his representative (**being present/not present**) and taxpayer **LOWES HIW INC (being present/not present)**; and WHEREAS, The said County Commissioners have carefully considered the within application, and are fully advised in relation thereto, NOW BE IT RESOLVED, That the Board (**agrees/does not agree**) with the recommendation of the assessor and the petition be (**approved/approved in part/denied**) with an abatement/refund as follows:

	Actual	<u>Tax Year 2019</u> Assessed	Tax	Actual	<u>Tax Year</u> Assessed	Tax
Original	\$14,133,856	\$4,098,818	\$212,003.16			
Correction	\$9,936,000	\$2,881,440	\$149,036.72			
Abate/Refund	\$4,197,856	\$1,217,378	\$62,966.44			

Chairperson of Board of County Commissioners

I, April Paige, Deputy Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County
this ____ day of _____, _____.

By: _____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V:

Action of the Property Tax Administrator
(For all abatements greater than \$10,000)

The action of the Board of County Commissioners, relative to the within petition, is hereby:

Approved Approved in part \$ Denied for the following reason(s) _____

Secretary's Signature

Property Tax Administrator's Signature

Date

September 3, 2019

VIA OVERNIGHT MAIL

Colorado Board of Assessment Appeals
1313 Sherman Street, Suite 315
Denver, CO 80203
P: (303) 864-7710

Re: Lowe's Home Centers Inc.
Parcel ID: 2097-1230-28-001 / Schedule #6514916
201 Buffalo Mountain Drive, Silverthorne, CO

Daniel Zazzali
Partner
T. 973-639-6944
F. 973-297-3770
dzazzali@mccarter.com

Dear Sir or Madam:

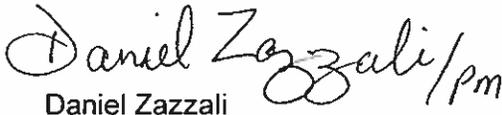
On behalf of Lowe's Home Centers Inc., enclosed please find five (5) copies of an appeal to the Colorado Board of Assessment Appeals for the above-reference parcel, the notices of decision from Assessor and the CBOE, and a Letter of Authorization.

Please direct all correspondence relating to this appeal, including scheduling and decision notices to my attention using the contact information on this letter.

Please feel free to contact me or my associate, Michael Benak, at 973-639-7982, should you have any questions or need additional documents.

I have enclosed an additional copy of the appeal. Kindly stamp this copy "Received" and return to my attention in the overnight envelope provided. Thank you.

Very truly yours,


Daniel Zazzali

Enclosures

cc: Summit County Board of Equalization (via overnight mail) ✓
Julie E. Wilson, Summit County Appraiser II (via electronic mail)

BOSTON
HARTFORD
STAMFORD
NEW YORK
NEWARK
EAST BRUNSWICK
PHILADELPHIA
WILMINGTON
WASHINGTON, DC

PETITION TO STATE BOARD OF ASSESSMENT APPEALS

1313 Sherman Street, Suite 315
Denver, Colorado 80203

Phone: (303) 864-7710
Email: baa@state.co.us

For Office Use Only	
Docket No.	
Fee:	Y N
Check/Credit Card #	
P	H

Date: 9/3/2019

Property Owner: LOWES HIW INC

Subject Property: Lot 1 Lowes Sub, Silverthorne

Street Address City

Schedule Number(s): 6514916

Attach separate sheet if necessary

Appeals the decision of the Summit
County

- Board of Equalization
- Board of Commissioners
- State Property Tax Administrator

Dated: 8/5/2019

This appeal concerns: Valuation Refund/Abatement Exemption State Assessed

Tax Year: 2019

The subject property is currently classified as:

- Agricultural Commercial Mixed-Use Oil & Gas Non-Exempt (or Partially Non-Exempt)
- Vacant Land Residential State Assessed Personal Property Other: _____

The subject property should be classified as (if different than the current classification): _____

Actual value assigned to subject property: 14,133,856 Petitioner's estimate of value: 7,815,080

Estimated time for Petitioner to present the appeal: 30 minutes or _____ hours.
Not less than 30 minutes. Board will allow equal time to County or Property Tax Administrator.

Appearance:

- Petitioner will be present at the hearing
- Petitioner will be represented by an agent
- Petitioner will be represented by an attorney
- Petitioner will appear by telephone
Petitioner is responsible for calling the Board at 303-864-7710 on the scheduled date and time of the hearing (Mountain Time Zone)
- Petitioner would like to appear by video conference
Petitioner must contact the Board at 303-864-7710 at least 21 days in advance of the scheduled hearing to confirm availability of video conference equipment.

If the property owner is an entity, it must appear under the representation of an attorney licensed in Colorado except as follows: A closely held entity may be represented by an officer of the entity as long as the amount in controversy does not exceed \$15,000, exclusive of costs, interest or statutory penalties. A closely held entity can have no more than three owners. See Section 13-1-127, C.R.S. A closely held entity that will be represented by an officer of the entity must provide a letter to the Board with this petition stating that it has no more than three owners and that the tax amount at issue does not exceed \$15,000. A trust filing a petition may be represented by a trustee, an attorney or an agent.

Filing Fee: Cash is not accepted

- None Petitioner is appearing pro se (self-represented) and has not filed more than two petitions with the Board of Assessment Appeals during this fiscal year (July 1 – June 30).
- \$33.75 Petitioner is appearing pro se (self-represented) and has filed more than two petitions with the Board of Assessment Appeals during this fiscal year (July 1 – June 30).
- \$101.25 Petitioner will be represented by an agent or by an attorney.

In the space below, please explain why you disagree with the value assigned to the subject property:

This property is overassessed based on all three approaches of value.

Required attachments to this form:

- Assessor's or Property Tax Administrator's Notice of Valuation or Notice of Denial
- Decision of County Board of Equalization, County Board of Commissioners or Property Tax Administrator

Attachments required under certain circumstances:

- A notarized Letter of Authorization if an agent will be representing Petitioner
- A list of names, last known addresses and telephone numbers of co-owners or parties directly interested in the subject property if applicable.

Certificate of Service

I hereby certify that a true and correct copy of the foregoing Petition to the State Board of Assessment Appeals and attachments were mailed, or hand delivered to:

Summit

County

- Board of Equalization
- Board of Commissioners
- State Property Tax Administrator

at the following address: 208 East Lincoln Ave., 3rd Floor, Breckenridge, CO 80424

on 9/3/2019

Date

I hereby certify that a true and correct copy of the foregoing Petition to the State Board of Assessment Appeals and attachments were mailed, or hand delivered to all co-owners or parties directly interested in the subject property

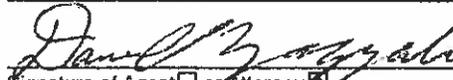
on _____
Date

I hereby certify that **four (4)** true and correct copies of the foregoing Petition to the State Board of Assessment Appeals and attachments were mailed or hand delivered to the Board of Assessment Appeals at 1313 Sherman Street, Suite 315, Denver, CO 80203

on 9/3/2019

Date

PETITIONER'S MAILING ADDRESS IS REQUIRED EVEN IF PETITIONER IS REPRESENTED BY AN AGENT OR ATTORNEY



Signature of Agent or Attorney

Daniel P. Zazzali, Esq.

Printed Name

McCarter & English, 100 Mulberry St., Four Gateway Center

Mailing Address

Newark, NJ 07102

City, State, Zip Code

Telephone: 973-622-4444

E-Mail: dzazzali@mccarter.com; mbenak@mccarter.com

Signature of Petitioner

Lowes HIW Inc., Attn Tax Dept NB3TA

Printed Name

1000 Lowes Blvd.

Mailing Address

Mooresville, NC 28117-8520

City, State, Zip Code

Telephone: _____
Daytime number

E-Mail: _____

It is the Petitioner's responsibility to notify the BAA of any change of address.

Petitioners are strongly encouraged to read the Instructions and Rules of the Board of Assessment Appeals prior to completing this Petition Form. The Instructions and Rules are available on the internet at www.dola.Colorado.gov/baa or may be requested by phone at 303-864-7710.

LETTER OF AUTHORIZATION

NAME OF AUTHORIZED AGENT:

McCarter & English, LLP

100 Mulberry Street
Four Gateway Center
Newark, NJ 07102

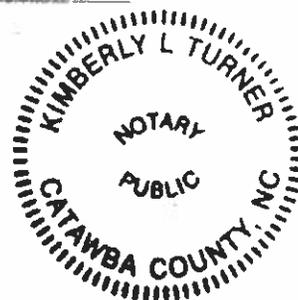
This certifies that the law firm of McCarter & English, LLP and any of its employees/members/designees is hereby authorized to represent the undersigned in all matters of property tax having jurisdiction regarding the assessments including, but not limited to, obtaining confidential information, filing statements of income and expenses, and the filing of reviews and/or appeals of assessments before any governmental assessing officials or any other authority having jurisdiction regarding the assessment levied on the following described property/ properties for the 2019 tax year:

Jurisdiction: SUMMIT COUNTY
Owner Name: LOWE'S HOME CENTERS LLC
Parcel/ Property/ Tax Identification: 2097-1230-28-001 / Schedule # 6514916
Property Address: 201 BUFFALO MOUNTAIN DRIVE, SILVERTHORNE, CO

By:

Authorized Signature: Natalie Cohen

Name of Signer (print): NATALIE COHEN
Title of Signer (print): ACCOUNTANT - PROPERTY TAX
Company (print): LOWE'S HOME CENTERS LLC



State of North Carolina
County of Catawba

The forgoing was acknowledged before me by NATALIE COHEN who is personally known to me, this 3rd day of June, 2019 for the uses and purposes expressed therein.

Notary Public Signature: Kimberly L Turner Printed: Kimberly L Turner
My Commission Expires: February 19, 2023



SUMMIT COUNTY ASSESSOR
P.O. BOX 276
BRECKENRIDGE, CO 80424
970-453-3480



NOTICE OF DETERMINATION

OWNER or AGENT NAME AND ADDRESS

AGENT: DANIEL ZAZZALI
MCCARTER & ENGLISH, LLP
FOUR GATEWAY CENTER
100 MULBERRY ST
NEWARK, NJ 07102

Tax Year: 2019
Schedule Number: 6514916

Property Description:
LOT 1 LOWES SUB

The Assessor has carefully studied all available information, giving particular attention to the specifics included with your appeal. Thorough review indicates the property classification and value stated below.

THIS TYPE OF PROPERTY IS VALUED BY CONSIDERING THE COST, MARKET AND INCOME APPROACHES TO VALUE.

DENY

Our office has reviewed the information provided in your appeal along with the appropriate cost, income and sales information which reflects the June 30, 2018 level of value. We have also verified our methodology and have checked for any clerical errors which may have occurred in the valuation of your property. Our office believes the actual value determined for your property is fair and equitable with comparable properties. Your value was determined based upon information gathered during the statutory time period prior to June 30, 2018 as required by Colorado law. (C.R.S. 39-1-104(10.2)(a)). **THE ASSESSOR CANNOT CONSIDER DATA THAT OCCURRED AFTER JUNE 30, 2018.**

PROPERTY CLASSIFICATION	PETITIONER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
COMMERCIAL		\$14,133,856	\$14,133,856
TOTAL:	\$7,815,080	\$14,133,856	\$14,133,856

6/28/2019

Date

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization (CBOE) for further consideration (39-8-106(1)(a) CRS). See the back side for information about appealing the Assessor's decision.

YOU HAVE THE RIGHT TO APPEAL THE ASSESSOR'S DECISION

APPEAL PROCEDURES:

If you choose to appeal the Assessor's decision, please submit this completed form to the County Board of Equalization (CBOE). To preserve your right to appeal, your appeal **MUST** be postmarked or delivered on or before:

REAL PROPERTY - JULY 15
Real property is **LAND** and **BUILDINGS**.

PERSONAL PROPERTY - JULY 20
Personal property is **FURNISHINGS** and **EQUIPMENT**.

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) CRS).

County Board of Equalization

Mail to: P.O. Box 68, Breckenridge, CO 80424

Phone: 970-453-3402

Deliver to: 208 Lincoln Ave 3rd Floor, Breckenridge, CO 80424

DUTIES OF THE CBOE:

The County Board of Equalization will sit to review the assessment roll of all taxable property, and to hear appeals from determinations of the Assessor for real and personal property, beginning July 1 and continuing through August 5 (39-8-104 and 39-8-107(2) CRS).

The CBOE will send notification of your hearing time and place via standard U.S. mail. CBOE hearings are typically held during the last two weeks in July. Due to the short period the CBOE is given to hear and deliberate, it is not possible to accommodate requests for specific dates or times. Referees appointed by the County Commissioners will hear all presentations and make recommendations to the BOCC sitting as the CBOE. The CBOE must render its decision no later than August 5, and mail you a determination within five business days of that decision. For further information, see 39-8-107 CRS.

PETITION TO THE COUNTY BOARD OF EQUALIZATION

If you wish to appeal the decision of the County Assessor to the CBOE, you must submit this completed form along with any supporting documentation or exhibits you wish to present. **Additional documents presented at the time of your hearing may not be considered due to time constraints.** Do not send original/irreplaceable documents; they will not be returned to you.

BASIS OF YOUR APPEAL: _____

Attach additional documents as necessary.

SCHEDULE NUMBER: _____

REQUESTED VALUE: \$ _____

In accordance with 39-8-106(1.5) CRS, you **MUST** state your opinion of value in terms of a specific dollar amount.

ATTENDANCE:

It is critical that the CBOE know whether to expect your presence at the hearing. If you or an agent is not able to attend, the hearing referees will review your documentation along with the Assessor's report and rule based on this information.

Please indicate by circling: WILL NOT ATTEND WILL ATTEND AGENT WILL ATTEND
Preferred hearing date (if available): _____

OWNER / AGENT VERIFICATION:

I, the undersigned owner or agent of this property, state that the information and facts contained herein and on any attachments constitute true and complete statements concerning the described property.

Signature: _____ Date: _____

Email: _____ Daytime Telephone: _____

AGENT ASSIGNMENT: If you want an agent to submit the appeal or attend the hearing on your behalf, you **MUST** submit written authorization along with this appeal form. Appeals submitted by non-owners without such authorization **WILL NOT BE ACCEPTED** by the CBOE.



COUNTY BOARD OF EQUALIZATION

770-433-9071, TDD 770-433-3351 100 East Lincoln Ave., PO Box 48
Asheville, NC 28802-0048 www.summitcountync.org Asheville, NC 28802-0048

LOWES HIW INC
ATTN TAX DEPT NB3TA
1000 LOWES BLVD
MOORESVILLE, NC 28117-8520

Store #3206

Lowes of Silverthorne

Re: Decision Notice for Schedule #6514916
LOT 1 LOWES SUB

The Summit County Board of Equalization (CBOE) rendered its decision on the above mentioned property, based on the recommendations of the referees who considered the testimony and exhibits presented by both parties. As such, the Board has determined that your property should be valued and/or classified as follows:

Petitioner Estimate of Value: \$7,815,080
Assessor's Recommended Value: None Provided

<u>Property Classification</u>	<u>Assessor NOD Value</u>	<u>CBOE Decision Value</u>
COMMERCIAL	\$14,133,856	\$14,133,856

\$14,133,856

\$14,133,856 ★ No change

The assessment percentage for residential property is 7.15%, and all other property, including vacant land and personal property, was assessed at 29.0%, according to Section 39-1-104(1) and 39-1-104.2, Colorado Revised Statutes. Changes or adjustments to the projected residential assessment percentages are NOT grounds for a protest or abatement of taxes per Section 39-5-121(1), Colorado Revised Statutes.

The Assessor has received a copy of this document and will make the appropriate change if your valuation or classification of property has been adjusted. If you disagree with the Board's decision, you may appeal further to one of the three authorities outlined on the back of this notice.

In 2011 Senate Bill 11-119 requires any income-producing commercial real property that appeals to the Board of Assessment Appeals to submit income and expense data within 90 days after the appeal has been filed. Failure to comply may cause the BAA to issue an order dismissing the action or the entry of judgment by default against the petitioner. Please review 39-8-107 C.R.S.

Decision Date: August 5, 2019

Thomas C. Davidson, Chair

SUMMIT COUNTY BOARD OF EQUALIZATION:

CERTIFICATE OF MAILING: I certify that a true and correct copy of the foregoing decision was hand delivered to the Summit County Assessor and mailed to the petitioner at the address above, postage prepaid, on this 10th day of August, 2019.

Eva Henson, Deputy Clerk

APPEAL RIGHTS
(Choose ONLY ONE of these three options.)

Board of Assessment Appeals (BAA)

You have the right to appeal the CBOE's decision to the state Board of Assessment Appeals (BAA). Such hearing is the final hearing at which new testimony, exhibits, or any other evidence may be introduced. If the decision of the BAA is further appealed to the Court of Appeals, only the record created at the BAA hearing shall be the basis for the court's decision. No new evidence can be introduced at the Court of Appeals. (§ 39-8-108(1), C.R.S.)

Any request for a hearing before the BAA shall be accompanied by the appropriate non-refundable filing fee for each tract, parcel, or lot of real property and for each schedule of personal property included in the request. A pro se taxpayer who has filed two or less petitions in the current fiscal year (July 1 - June 30) pays \$0, a pro se taxpayer who has filed more than two petitions in the current fiscal year pays \$33.75; an attorney or other agent pays \$101.25. However, if the request involves more than one tract, parcel or lot owned by the same taxpayer, and involves the same issue regarding the valuation of such real property, only one filing fee shall be required for such a hearing.

Appeals to the BAA must be made on forms furnished by the BAA and filed within thirty (30) days of the date the decision by the CBOE was rendered. Questions about filing an appeal must be directed to the BAA.

Board of Assessment Appeals
1313 Sherman Street, Room 315
Denver, CO 80203
Phone: 303-864-7710
www.dola.colorado.gov/baa

*****Rent Producing Commercial Real Property*****
Notice of Disclosure Requirements Pursuant to § 39-8-107(5), C.R.S.,

Colorado Revised Statutes § 39-8-107(5)(a)(i) requires any petitioner appealing either a valuation of rent-producing commercial real property to the board of assessment appeals pursuant to § 39-8-108(1) or a denial of an abatement of taxes pursuant to § 39-10-114 to provide the county board of equalization or to the board of county commissioners of the county in the case of an abatement the following information: (A) Actual annual rental income for two full years including the base year for the relevant property tax year; (B) Tenant reimbursements for two full years including the base year for the relevant property tax year; (C) Itemized expenses for two full years including the base year for the relevant property tax year; and (D) Rent roll data including the name of any tenants, the address, unit, or suite number of the subject property, lease start and end dates, option terms, base rent, square footage leased, and vacant space for two full years including the base year for the relevant property tax year.

Pursuant to § 39-8-107(5)(a)(ii) and (c), C.R.S., the county may move the Board of Assessment Appeals to compel disclosure and to issue appropriate sanctions for noncompliance with such order if the information above is not provided within ninety days after the date the appeal was filed with the Board of Assessment Appeals.

District Court

You have the right to appeal the CBOE's decision to the District Court of the county wherein your property is located. Such hearing is the final hearing at which new testimony, exhibits, or any other evidence may be introduced. If the decision of the District Court is further appealed to the Court of Appeals, only the record created at the District Court hearing shall be the basis for the court's decision. No new evidence can be introduced at the Court of Appeals. (§ 39-8-108(1), C.R.S.)

Please confer with your attorney or contact the Clerk of the Courts to determine the cost of such appeal. All appeals must be filed within thirty (30) days of the date the decision by the CBOE was rendered. Questions about filing an appeal must be directed to the District Court.

District Court
501 North Park Avenue / P.O. Box 269
Breckenridge, Colorado 80424
Phone: 970-453-2241

Binding Arbitration

You have the right to submit your case to arbitration. If you choose this option, the arbitrator's decision is final and your right to appeal your current valuation ends. (§ 39-8-108.5, C.R.S.)

In order to pursue arbitration, you must notify the County Board of Equalization (CBOE) of your intent within thirty (30) days of the date the decision by the CBOE was rendered. You and the CBOE select an arbitrator from the official list of qualified arbitrators within forty-five (45) days of the CBOE's decision or within thirty (30) days from the date the list of arbitrators is made available, whichever is later. In the absence of agreement on the arbitrator between you and the CBOE within the specified time period, the District Court of the county in which the property is located shall select an arbitrator from the list. Arbitration hearings are held within sixty (60) days from the date the arbitrator is selected. Both you and the CBOE are entitled to participate. The hearings are informal. The arbitrator has the authority to issue, or cause to be issued, subpoenas for the attendance of witnesses and for the production of books, records, documents, and other evidence and shall have the power to administer oaths.

The arbitration hearing may be confidential and closed to the public, upon mutual agreement. The arbitrator's written decision must be delivered to both parties personally, or by registered mail, within ten (10) days of the hearing. Such decision is final and not subject to review.

The arbitrator's fees and expenses are agreed upon by you and the CBOE. In the case of residential real property, such fees and expenses cannot exceed One Hundred Fifty Dollars (\$150) per case. For all other taxable property other than residential real property, the arbitrator's expenses and fees shall be an amount agreed upon by the taxpayer and the CBOE. The amount to which this County Board of Equalization will agree is established at Two Hundred Fifty Dollars (\$250) per case for the first four hours, with an additional One Hundred Dollars (\$100) per hour for the time which exceeds the first four hours, plus all other reasonable expenses incurred by the arbitrator. The arbitrator's fees and expenses, not including counsel fees, are to be paid as provided in the decision.

Filing Requirements

You must submit ALL documents you wish considered with your appeal to any of the three authorities. Each of these venues provides a hearing *de novo*, which means you must submit new materials to support your opinion. Documents submitted to the Assessor or CBOE will not automatically be forwarded to the next level authority. As a reminder, any appeal to the Board of Assessment Appeals or the District Court, or your intent to submit to arbitration, must be filed no later than thirty (30) days after the date the decision by the County Board of Equalization was rendered. (§ 39-8-108(1), C.R.S.)



OFFICE OF THE COUNTY ASSESSOR

970.453.3480 ph | 970.453.3481 f
www.SummitCountyCO.gov

208 East Lincoln Ave. | PO Box 276
Breckenridge, CO 80424

STAFF REPORT

TO: Board of County Commissioners

FROM: Frank Celico, County Assessor
Mike Peterson, Chief Appraiser

FOR: July 28, 2020 BOCC Regular Meeting

SUBJECT: Correction to Petition for Abatement or Refund of Taxes; Abatement No. 20AR-145; Schedule No. 6508534; Legal Property Description: Tract B Tenderfoot Sub #5;
Owner: Vail Summit Resorts Inc. (Assessor)

Our office is recommending an abatement for Schedule No. 6508534. The adjustment is recommended after the petitioner and the Assessor's Office agreed to a Stipulation prior to a hearing before the Board of Assessment Appeals (BAA).

This abatement was previously approved by the Board of County Commissioners at the June 23, 2020 Regular Meeting.

The Petition for Abatement had a clerical error and indicated the incorrect Correction amounts for Actual, Assessed, and Tax, and therefore, the Abate/Refund amounts were listed incorrectly, since they are all calculated from each other. In the original Petition, the Correction Actual value was listed as \$13,634,781, which was incorrect, as the Assessor's Office and petitioner agreed to a Correction Actual value of \$13,643,781.

All values have been corrected on the attached Corrected DPT Petition.

ATTACHMENTS: Board of Assessment Appeals (BAA) Order on Stipulation
Stipulation Agreement
Corrected DPT Petition
BAA Petition Attachment and Documents

20AP-145

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 75670
Petitioner: VAIL SUMMIT RESORTS INC v. Respondent: SUMMIT COUNTY BOARD OF EQUALIZATION	
ORDER ON STIPULATION	

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been accepted by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:
County Schedule No.: 6508534
Category: Valuation/Protest Appeal Property Type: Commercial
2. Petitioner is protesting the 2019 actual value of the subject property.
3. The parties agreed that the 2019 actual value of the subject property should be reduced to:

Total Value: \$13,643,781
(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2019 actual value of the subject property, as set forth above.

The Summit County Assessor is directed to change his/her records accordingly.

DATED this 21st day of April 2020.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A. Baumbach

Debra A. Baumbach

Gesenia Araujo
Gesenia Araujo



2020 MAR 13 AM 11:00
STATE OF COLORADO
COUNTY OF SUMMIT

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 75670
Summit County Schedule Number(s): 6508534

STIPULATION (As to Tax Year 2019 Actual Value)

Vall Summit Resorts Inc
Petitioner(s),

vs.
SUMMIT COUNTY BOARD OF EQUALIZATION,
Respondent

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2019 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as:

Tract B Tenderfoot Sub #5

2. The subject property is classified as **Commercial Land and Improvements**

3. The County Assessor originally assigned the following actual value to schedule 6508534 for tax year 2019:

Land	\$ 4,148,785
Improvement	<u>\$ 11,405,922</u>
Total	\$ 15,554,707

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued schedule 6508534 for tax year 2019 as follows:

Land	\$ 4,148,785
Improvement	<u>\$ 11,405,922</u>
Total	\$ 15,554,707

5. After further review and negotiation, Petitioners and County Board of Equalization agree to the following tax year 2019 tax value for schedule 6508534:

Land	\$ 4,148,785
Improvement	<u>\$ 9,494,996</u>
Total	\$ 13,643,781

6. The valuation, as established above, shall be binding only with respect to tax year 2019.

7. Brief narrative as to why the reduction was made:

The Assessor and petitioner reviewed the information submitted by the petitioner as well as industry standards for this type of property and arrived at an adjusted value using the income approach to value.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on April 14, 2020 be vacated.

DATED this 12th day of March, 2020



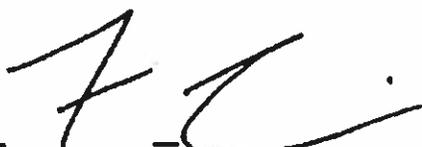
Petitioner Agent
Brad Baugh
Duff & Phelps, LLC
1200 17th Street
Denver, CO 80202

Telephone: (303) 749-9019



Cameron Turpin
Assistant County Attorney for Respondent
Summit County Board of Equalization
PO Box 68
Breckenridge, CO 80424

Telephone: (970) 453-2561



Frank Celico
Summit County Assessor
P O Box 276
Breckenridge, CO 80424
Telephone: (970) 453-3480

Docket Number: 75670

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Section III:

Written Mutual Agreement of Assessor and Petitioner

The commissioners of Summit County authorize the assessor by Resolution #2019-09 to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of ten thousand dollars or less per tract, parcel, or lot of land or per schedule of personal property. 39-1-113 (1.5) C.R.S.

The assessor and petitioner mutually agree the values and tax abatement/refund of:

See separate document attached to this petition for petitioner's agreement to Assessor Recommendation.

PLEASE NOTE: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

Section IV:

Decision of the County Commissioners
(Must be completed if Section III does not apply)

WHEREAS, The County Commissioners of Summit County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____ at which meeting there were present the following members: Karn Stiegelmeier, Chair; Thomas C. Davidson, Commissioner; Elisabeth Lawrence, Commissioner with notice of such meeting and an opportunity to be present having been given to the taxpayer and the Assessor of said County and said Assessor Frank Celico or his representative (**being present/not present**) and taxpayer Vail Summit Resorts Inc (being present/not present); and WHEREAS, The said County Commissioners have carefully considered the within application, and are fully advised in relation thereto, NOW BE IT RESOLVED, That the Board (**agrees/does not agree**) with the recommendation of the assessor and the petition be (**approved/approved in part/denied**) with an abatement/refund as follows:

	Actual	<u>Tax Year 2019</u> Assessed	Tax	Actual	<u>Tax Year</u> Assessed	Tax
Original	\$15,554,707	\$4,510,865	\$233,315.46			
Correction	\$13,643,781	\$3,956,696	\$204,652.21			
Abate/Refund	\$1,910,926	\$554,169	\$28,663.25			

Chairperson of Board of County Commissioners

I, April Paige, Deputy Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County
this _____ day of _____, _____.

By: _____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V:

Action of the Property Tax Administrator
(For all abatements greater than \$10,000)

The action of the Board of County Commissioners, relative to the within petition, is hereby:

Approved Approved in part \$ Denied for the following reason(s) _____

Secretary's Signature

Property Tax Administrator's Signature

Date

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

NOTICE OF HEARING

SCHEDULE NO. 6508534

DOCKET NO. 75670

Petitioner(s):

Tax Year(s): 2019

VAIL SUMMIT RESORTS INC

V.

Respondent:

SUMMIT COUNTY BOARD OF EQUALIZATION

The Board of Assessment Appeals will hear the above-captioned matter:

Date:	February 28, 2020
Time:	8:30 AM Mountain Time on a trailing docket
Location:	1313 Sherman Street Room 315, 3rd Floor Denver, CO 80203
Time Allocated:	2 hour(s) per side

PLEASE TAKE NOTICE:

The Board of Assessment Appeals uses a one-day modified trailing docket. Several cases are scheduled for hearing at 8:30 am each day. Cases are heard in the order determined by the Board, with the first case commencing at 8:30 am. At the completion of the first case on the docket, the Board hears the second case on the docket. The Board proceeds through the docket in this manner until all cases have been heard or until insufficient time remains to fully hear the remaining cases on the docket. Cases not heard will be continued to another day.

You are required to appear for your hearing at 8:30 am on the date noted above and remain until your case is heard or continued, **unless** the Board removes your case from the trailing docket and schedules your case for a specific time later in the day. A list of cases removed from the trailing docket will be available at least one week prior to the hearing date. If your case is removed from the trailing docket, you are required to appear at the specific time scheduled by the Board. **Please check the Hearing Schedule on the Board's web page (dola.colorado.gov/baa) or call (303) 864-7711 within one week prior to your hearing date to determine if your hearing has been scheduled for a specific time on the hearing date.**

If the Petitioner is a closely held entity as defined in CRS 13-1-127, the Petitioner must be represented by either an attorney licensed in Colorado or an officer of the entity. If the Petitioner is a domestic or foreign entity that is not closely held, as defined in CRS 7-90-102, an attorney licensed in Colorado must represent the entity in all legal proceedings before the Board.

Pursuant to Board Rule 11, documentary evidence and witness lists must be received by the Board and the opposing party no later than January 31, 2020. If this date falls on a State Holiday, the documentary evidence and witness lists are due the following working day.

Petitioner's Representative of Record:

Mailed: October 16, 2019

DUFF & PHELPS

BRAD BAUGH

1200 17TH ST., STE 990

DENVER, CO 80202

PETITION TO STATE BOARD OF ASSESSMENT APPEALS

1313 Sherman Street, Room 315
Denver, Colorado 80203

Phone: 303-864-7710
Fax: 303-864-7719

For Office Use Only

75670ND

Docket No.

Fee: Y

Check/Credit Card #/

Payment Trans #: 11807920

P F H

Date: 08/28/2019

Property Owner: VAIL SUMMIT RESORTS INC

Subject Property: 0633 CONFERENCE CENTER DR (CR 214)

Schedule Number(s): 6508534

Appeals the decision of the Summit County Board of Equalization

Dated: 08/05/2019

This appeal is: Valuation/Protest Appeal

Tax Year(s): 2019

The subject property is currently classified as: Commercial

Actual Value assigned to the subject property: \$15,554,707

Petitioner's estimate of value: \$10,888,295

Estimated time for Petitioner to present the appeal: 2 hours.

Not less than 30 minutes. Board will allow equal time to County or Property Tax Administrator.

Appearance:

Petitioner will be represented by an agent

Agent would like to appear in person

If the property owner is an entity, it must appear under the representation of an attorney licensed in Colorado except as follows. A closely held entity may be represented by an officer of the entity as long as the amount in controversy does not exceed \$15,000, exclusive of costs, interest or statutory penalties. A closely held entity can have no more than three owners. See Section 13-1-127, C.R.S. **A closely held entity that will be represented by an officer of the entity must provide a letter to the Board with this petition stating that it has no more than three owners and that the tax amount at issue does not exceed \$15,000.** A trust filing a petition may be represented by a trustee, an attorney or an agent.

Filing Fee:

\$101.25

Petitioner will be represented by an agent or by an attorney.

In the space below, please explain why you disagree with the value assigned to the subject property

Alternate approaches support a value adjustment.

Documents attached to this petition:

County Board of Equalization Appeals

The Decision of the County Board of Equalization

Additional Documentation

Notarized Letter of Authorization

Certificate of Service

I certify that a true and correct copy of the foregoing Petition to the State Board of Assessment Appeals and attachments were mailed, faxed or hand delivered to the County Board of Equalization, the Board of County Commissioners or the State Property Tax Administrator who made the decision relating to this appeal and to all co-owners or parties directly interested in the subject property on the date I submitted the Petition to the State Board of Assessment Appeals.

ATTESTATION

I understand that in accordance with Sections 18-8-503 and 18-8-501(2)(a)(I), C.R.S., false statements made herein are punishable by law. I state under penalty of perjury in the second degree, as defined in Section 18-8-503, C.R.S. that:

I am the owner of the property that is the subject of this appeal, or I am the authorized agent or attorney for the owner of the property that is the subject of this appeal; and

The information in this Petition to the State Board of Assessment Appeals (including all attachments) is true and correct to the best of my knowledge and belief.

I understand that, upon acceptance by the Board of Assessment Appeals, I will need to pay the required filing fee associated with this Petition, if any.

I understand that no further changes can be made to the Petition or attachments, unless corrections are required by the Board of Assessment Appeals.

I understand my obligation to mail, fax or hand deliver a true and correct copy of the Petition (including all attachments) to the County Board of Equalization, the Board of County Commissioners or the State Property Tax Administration who made the decision relating to this appeal and to all co-owners or parties directly interested in the subject property. I will mail, fax or hand deliver the Petition (including all attachments) on the date I submit the Petition to the Board of Assessment Appeals.

Petitioner's mailing address is required even if Petitioner is represented by an agent or attorney.

Signature of Agent

Signature of Petitioner

Duff & Phelps
Company Name

VAIL SUMMIT RESORTS INC
Property Owner

Duff & Phelps - Brad Baugh
Printed Name

Gregory Porter
Printed Name

1200 17th St., Ste 990
Mailing Address

390 INTERLOCKEN CRES STE 1000
Mailing Address

Denver, CO 80202
City, State, Zip Code

Broomfield, CO 80021
City, State, Zip Code

Telephone: 303-749-9007

Telephone: 303-749-9007

Daytime number

Email: brad.baugh@duffandphelps.com

Email:

It is the Petitioner's responsibility to notify the BAA of any change of address.

Petitioners are strongly encouraged to read the Instructions and Rules of the Board of Assessment Appeals prior to completing this Petition Form. The Instructions and Rules are available on the Web at www.dola.Colorado.gov/baa or may be requested by phone at 303-864-7710.

From: [Forbes -, Laura](#)
To: [Sarah Wilkinson](#); [Kerry Blake -](#)
Subject: Re: Summit County Abatements
Date: Wednesday, July 08, 2020 11:24:18 AM

Sarah,

Actually deleting it and waiting for the corrected version is perfect. Kerry will be in the office tomorrow and she will simply delete it out of our system and mail it back to you.

Thanks so much for your quick response!

Laura

Kerry, this is the Summit abatement that you are holding, let me know if you have any questions.

Laura Forbes
Property Tax Specialist
Division of Property Taxation
Cell Phone number: 303-947-8491



P 303-864-7764 | F 303-864-7799
1313 Sherman St., Suite 419, Denver, CO 80203
laura.forbes@state.co.us | www.dola.colorado.gov/dpt

Under the Colorado Open Records Act (CORA), all messages sent by or to me on this state-owned e-mail account may be subject to public disclosure.

Flex Schedule: 7-4:30 with every other Monday off

On Wed, Jul 8, 2020 at 11:20 AM Sarah Wilkinson <Sarah.Wilkinson@summitcountyco.gov> wrote:

Laura,

We will resubmit to the BOCC. If it's easier for you to delete and we just send you the new one, that's fine with me.

Thanks!

- Sarah

From: Forbes -, Laura <laura.forbes@state.co.us>
Sent: Wednesday, July 08, 2020 7:20 AM
To: Sarah Wilkinson <Sarah.Wilkinson@summitcountyco.gov>
Subject: Re: Summit County Abatements

The commissioners need to rule on the corrected amount. It needs to go in front of the board

again, it may be easier for us to just delete it and return it to you. Then you can send us the corrected petition once it's gone before the board. You should probably also talk to the county attorney.

Let me know if you want us to send it back to you.

Laura

Laura Forbes

Property Tax Specialist
Division of Property Taxation

Cell Phone number: 303-947-8491



P 303-864-7764 | F 303-864-7799

1313 Sherman St., Suite 419, Denver, CO 80203

laura.forbes@state.co.us | www.dola.colorado.gov/dpt

Under the Colorado Open Records Act (CORA), all messages sent by or to me on this state-owned e-mail account may be subject to public disclosure.

Flex Schedule: 7-4:30 with every other Monday off

On Tue, Jul 7, 2020 at 4:32 PM Sarah Wilkinson <Sarah.Wilkinson@summitcountyco.gov> wrote:

Hi Laura,

We would like to correct this clerical error. What do you need from us to do so? Can I just correct the values listed on the current petition form and email that back to you?

Thanks,

- Sarah

From: Forbes -, Laura <laura.forbes@state.co.us>

Sent: Thursday, July 02, 2020 4:39 PM

To: Sarah Wilkinson <Sarah.Wilkinson@summitcountyco.gov>

Cc: Mike Peterson <Mike.Peterson@summitcountyco.gov>; Frank Celico <Frank.Celico@summitcountyco.gov>; Kerry Blake - <kerry.blake@state.co.us>; Renee Bridges - <renee.bridges@state.co.us>

Subject: Re: Summit County Abatements

Thanks Sarah, sorry for the confusion. Have a great weekend too!

Laura Forbes

Property Tax Specialist
Division of Property Taxation

Cell Phone number: 303-947-8491



P 303-864-7764 | F 303-864-7799

1313 Sherman St., Suite 419, Denver, CO 80203

laura.forbes@state.co.us | www.dola.colorado.gov/dpt

Under the Colorado Open Records Act (CORA), all messages sent by or to me on this state-owned e-mail account may be subject to public disclosure.

Flex Schedule: 7-4:30 with every other Monday off

On Thu, Jul 2, 2020 at 4:37 PM Sarah Wilkinson
<Sarah.Wilkinson@summitcountyco.gov> wrote:

Hi Laura,

Glad you were able to locate the documentation. Thank you for catching that error. I will discuss with Frank and let you know how we would like to proceed.

Happy 4th to you too!

- Sarah

From: Forbes -, Laura <laura.forbes@state.co.us>

Sent: Thursday, July 02, 2020 4:29 PM

To: Mike Peterson <Mike.Peterson@summitcountyco.gov>; Frank Celico

<Frank.Celico@summitcountyco.gov>; Sarah Wilkinson

<Sarah.Wilkinson@summitcountyco.gov>; Kerry Blake - <kerry.blake@state.co.us>; Renee Bridges - <renee.bridges@state.co.us>

Subject: Re: Summit County Abatements

Hi Mike, Frank and Sarah,

I apologize, I missed the documentation, however, I found a discrepancy in the amount approved for Vail Resorts. I've attached the abatement petition and 1 page of the BAA decision. The BAA approved an actual value of \$13,643,781 and the abatement is based on a new actual value of \$13,634,781 which results in an amount approved that's too much by the amount of \$134.98. Do you want to correct this and get it back to me?

The other abatement will be approved and returned to the county.

Thanks, hope you have a great 4th!

Laura

Laura Forbes

Property Tax Specialist
Division of Property Taxation

Cell Phone number: 303-947-8491



P 303-864-7764 | F 303-864-7799

1313 Sherman St., Suite 419, Denver, CO 80203

laura.forbes@state.co.us | www.dola.colorado.gov/dpt

Under the Colorado Open Records Act (CORA), all messages sent by or to me on this state-owned e-mail account may be subject to public disclosure.

Flex Schedule: 7-4:30 with every other Monday off

On Thu, Jul 2, 2020 at 3:38 PM Forbes -, Laura <laura.forbes@state.co.us> wrote:

Good Afternoon,

I am reviewing two abatements from Summit County, one for Vail Resorts Schedule number 6508534 in the amount of \$28,798.24 and the second one for POWDR - Copper Mountain Schedule number 700089 in the amount of \$13,967.30. I have no documentation as to the reason this abatement was approved; there is no assessor's worksheet or or attachments, the only thing indicated on the form is that no protest was filed for 2019.

Please help me understand why this is being processed and I would be happy to continue my review.

Laura

Laura Forbes

Property Tax Specialist
Division of Property Taxation

Cell Phone number: 303-947-8491



P 303-864-7764 | F 303-864-7799

1313 Sherman St., Suite 419, Denver, CO 80203

laura.forbes@state.co.us | www.dola.colorado.gov/dpt

Under the Colorado Open Records Act (CORA), all messages sent by or to me on this state-owned e-mail account may be subject to public disclosure.

Flex Schedule: 7-4:30 with every other Monday off



BOARD OF COUNTY COMMISSIONERS

970.453.3402 ph | 970.453.3535 f | 208 East Lincoln Ave. | PO Box 68
www.SummitCountyCO.gov | Breckenridge, CO 80424

**SUMMIT COUNTY BOARD OF COUNTY COMMISSIONERS
1ST AMENDED REGULAR MEETING AGENDA**

Tuesday, July 28, 2020 at 1:30 p.m.

Due to Public Health concerns and social distancing efforts, this meeting will be conducted virtually and the public is encouraged to join the meeting by following the instructions below:

Please use the link below to join the webinar:

<https://us02web.zoom.us/j/85899085477?pwd=MDVoa2sxSmtrYVRGbHB4UHBZTnRzd09>

Password: 7d.nU8XvZ0

Or Telephone:

**346 248 7799 or 669 900 9128 or 253 215 8782 or 312 626 6799 or 646 558 8656
or 301 715 8592**

Webinar ID: 858 9908 5477

Password: 4506126954

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. APPROVAL OF AGENDA**
- IV. CITIZEN COMMENT**
- V. CONSENT**
 - A.** Approval of 7-14-20 Regular Meeting Minutes
 - B.** Warrant List of 7-1-20 to 7-15-20 (Finance)
 - C.** Petition for Abatement or Refund of Taxes; Abatement No. 20AR-149; Schedule No.6512710; Legal Property Description: Lot 2 Silverthorne Automotive Sub; Owner: CARS-DB4 LP (Assessor)
 - D.** Petition for Abatement or Refund of Taxes; Abatement No. 20AR-150; Schedule No. 6514916; Legal Property Description: Lot 1 Lowes Sub; Owner: LOWES HIW INC (Assessor)
 - E.** Correction to Petition for Abatement or Refund of Taxes; Abatement No. 20AR-145; Schedule No. 6508534; Legal Property Description: Tract B Tenderfoot Sub #5; Owner: Vail Summit Resorts Inc. (Assessor)
 - F.** Authorization of Abatements for Contiguous Parcel Petitions (Assessor)
 - G.** Approval of Resolution Adopting CC4CA Policy Statement Adoption (Sustainability)
- VI. NEW BUSINESS**
 - A.** Extension of Resolution 2020-38 for the Waiver of Interest on Delinquent 2019 Property Tax due in 2020 (Treasurer)
- VII. ADJOURNMENT**

**This agenda is subject to change at any time. Please contact the Manager's Office or visit our website to obtain updates at:
<http://www.summitcountyco.gov>*

Schedule No.	Tax Area	Owner	Tax Year	Mill Levy	Vacant Land Actual Value	Vacant Rate	Vacant Assessed Value	Vacant Tax*	Residential Actual Value	Residential Rate	Residential Assessed Value	Residential Tax*	Tax Difference*
100084	50	CRAMER FAMILY PARTNERSHIP LP	2019	64.011	\$ 144,410	0.29	\$ 41,879	\$ 2,680.71	\$ 144,410	0.0715	\$ 10,325	\$ 660.93	\$ 2,019.78
100124	50	CARRIS	2013	58.674	\$ 120,227	0.29	\$ 34,866	\$ 2,045.72	\$ 120,227	0.0796	\$ 9,570	\$ 561.51	\$ 1,484.20
			2014	60.946	\$ 120,227	0.29	\$ 34,866	\$ 2,124.93	\$ 120,227	0.0796	\$ 9,570	\$ 583.26	\$ 1,541.68
			2015	60.297	\$ 126,194	0.29	\$ 36,596	\$ 2,206.64	\$ 126,194	0.0796	\$ 10,045	\$ 605.69	\$ 1,600.96
			2016	61.904	\$ 126,194	0.29	\$ 36,596	\$ 2,265.45	\$ 126,194	0.0796	\$ 10,045	\$ 621.83	\$ 1,643.63
			2017	61.115	\$ 138,656	0.29	\$ 40,210	\$ 2,457.45	\$ 138,656	0.0720	\$ 9,983	\$ 610.13	\$ 1,847.32
			2018	65.673	\$ 138,656	0.29	\$ 40,210	\$ 2,640.73	\$ 138,656	0.0720	\$ 9,983	\$ 655.63	\$ 1,985.10
			2019	64.011	\$ 155,051	0.29	\$ 44,965	\$ 2,878.24	\$ 155,051	0.0715	\$ 11,086	\$ 709.64	\$ 2,168.61
100428	50	CLEARY	2018	65.673	\$ 101,380	0.29	\$ 29,400	\$ 1,930.80	\$ 101,380	0.0720	\$ 7,299	\$ 479.37	\$ 1,451.43
			2019	64.011	\$ 125,000	0.29	\$ 36,250	\$ 2,320.40	\$ 125,000	0.0715	\$ 8,938	\$ 572.10	\$ 1,748.30
101099	50	RUST	2013	58.674	\$ 154,594	0.29	\$ 44,832	\$ 2,630.49	\$ 154,594	0.0796	\$ 12,306	\$ 722.02	\$ 1,908.46
			2014	60.946	\$ 154,594	0.29	\$ 44,832	\$ 2,732.35	\$ 154,594	0.0796	\$ 12,306	\$ 749.98	\$ 1,982.36
			2015	60.297	\$ 146,953	0.29	\$ 42,616	\$ 2,569.64	\$ 146,953	0.0796	\$ 11,697	\$ 705.32	\$ 1,864.32
			2016	61.904	\$ 146,953	0.29	\$ 42,616	\$ 2,638.12	\$ 146,953	0.0796	\$ 11,697	\$ 724.12	\$ 1,914.00
			2017	61.115	\$ 151,691	0.29	\$ 43,990	\$ 2,688.47	\$ 151,691	0.0720	\$ 10,922	\$ 667.48	\$ 2,020.99
			2018	65.673	\$ 151,691	0.29	\$ 43,990	\$ 2,888.98	\$ 151,691	0.0720	\$ 10,922	\$ 717.26	\$ 2,171.72
			2019	64.011	\$ 170,640	0.29	\$ 49,486	\$ 3,167.62	\$ 170,640	0.0715	\$ 12,201	\$ 780.98	\$ 2,386.64
101181	50	STINGLEY	2018	65.673	\$ 126,904	0.29	\$ 36,802	\$ 2,416.91	\$ 126,904	0.0720	\$ 9,137	\$ 600.06	\$ 1,816.85
			2019	64.011	\$ 211,520	0.29	\$ 61,341	\$ 3,926.49	\$ 211,520	0.0715	\$ 15,124	\$ 968.08	\$ 2,958.40
101184	50	CLEARY	2018	65.673	\$ 90,660	0.29	\$ 26,291	\$ 1,726.64	\$ 90,660	0.0720	\$ 6,528	\$ 428.68	\$ 1,297.95
			2019	64.011	\$ 137,425	0.29	\$ 39,853	\$ 2,551.05	\$ 137,425	0.0715	\$ 9,826	\$ 628.96	\$ 1,922.08
200851	28	TROUPE	2013	46.384	\$ 225,684	0.29	\$ 65,448	\$ 3,035.76	\$ 225,684	0.0796	\$ 17,964	\$ 833.26	\$ 2,202.49
			2014	48.632	\$ 225,684	0.29	\$ 65,448	\$ 3,182.88	\$ 225,684	0.0796	\$ 17,964	\$ 873.65	\$ 2,309.24
			2015	47.989	\$ 210,240	0.29	\$ 60,970	\$ 2,925.87	\$ 210,240	0.0796	\$ 16,735	\$ 803.10	\$ 2,122.77
			2016	49.58	\$ 210,240	0.29	\$ 60,970	\$ 3,022.87	\$ 210,240	0.0796	\$ 16,735	\$ 829.73	\$ 2,193.15
			2017	48.825	\$ 236,889	0.29	\$ 68,698	\$ 3,354.17	\$ 236,889	0.0720	\$ 17,056	\$ 832.76	\$ 2,521.41
			2018	53.383	\$ 236,889	0.29	\$ 68,698	\$ 3,667.30	\$ 236,889	0.0720	\$ 17,056	\$ 910.50	\$ 2,756.79
			2019	51.721	\$ 310,994	0.29	\$ 90,188	\$ 4,664.63	\$ 310,994	0.0715	\$ 22,236	\$ 1,150.07	\$ 3,514.56
400372	4	SOUTH PARK OFFICE LLC	2014	48.632	\$ 304,374	0.29	\$ 88,268	\$ 4,292.67	\$ 304,374	0.0796	\$ 24,228	\$ 1,178.26	\$ 3,114.41
			2015	47.989	\$ 272,021	0.29	\$ 78,886	\$ 3,785.66	\$ 272,021	0.0796	\$ 21,653	\$ 1,039.10	\$ 2,746.56
			2016	49.58	\$ 272,021	0.29	\$ 78,886	\$ 3,911.17	\$ 272,021	0.0796	\$ 21,653	\$ 1,073.55	\$ 2,837.62

Schedule No.	Tax Area	Owner	Tax Year	Mill Levy	Vacant Land Actual Value	Vacant Rate	Vacant Assessed Value	Vacant Tax*	Residential Actual Value	Residential Rate	Residential Assessed Value	Residential Tax*	Tax Difference*
			2017	48.825	\$ 239,398	0.29	\$ 69,425	\$ 3,389.70	\$ 239,398	0.0720	\$ 17,237	\$ 841.58	\$ 2,548.12
400392	4	TAYLOR TRUSTEE	2014	48.632	\$ 262,649	0.29	\$ 76,168	\$ 3,704.21	\$ 262,649	0.0796	\$ 20,907	\$ 1,016.74	\$ 2,687.47
			2015	47.989	\$ 258,897	0.29	\$ 75,080	\$ 3,603.02	\$ 258,897	0.0796	\$ 20,608	\$ 988.97	\$ 2,614.05
			2016	49.58	\$ 258,897	0.29	\$ 75,080	\$ 3,722.47	\$ 258,897	0.0796	\$ 20,608	\$ 1,021.75	\$ 2,700.72
400403	4	HOGAN	2013	46.384	\$ 209,182	0.29	\$ 60,663	\$ 2,813.78	\$ 209,182	0.0796	\$ 16,651	\$ 772.33	\$ 2,041.45
			2014	48.632	\$ 209,182	0.29	\$ 60,663	\$ 2,950.15	\$ 209,182	0.0796	\$ 16,651	\$ 809.77	\$ 2,140.39
			2015	47.989	\$ 288,524	0.29	\$ 83,672	\$ 4,015.33	\$ 288,524	0.0796	\$ 22,967	\$ 1,102.14	\$ 2,913.19
			2016	49.58	\$ 288,524	0.29	\$ 83,672	\$ 4,148.46	\$ 288,524	0.0796	\$ 22,967	\$ 1,138.68	\$ 3,009.78
			2017	48.825	\$ 247,679	0.29	\$ 71,827	\$ 3,506.95	\$ 247,679	0.0720	\$ 17,833	\$ 870.69	\$ 2,636.26
			2018	53.383	\$ 247,679	0.29	\$ 71,827	\$ 3,834.34	\$ 247,679	0.0720	\$ 17,833	\$ 951.97	\$ 2,882.36
			2019	51.721	\$ 330,226	0.29	\$ 95,766	\$ 4,953.09	\$ 330,226	0.0715	\$ 23,611	\$ 1,221.19	\$ 3,731.90
500101	3	BRUCE REEDER INVESTMENTS LTD LLLP	2013	51.454	\$ 263,034	0.29	\$ 76,280	\$ 3,924.90	\$ 263,034	0.0796	\$ 20,938	\$ 1,077.32	\$ 2,847.59
			2014	53.702	\$ 263,034	0.29	\$ 76,280	\$ 4,096.38	\$ 263,034	0.0796	\$ 20,938	\$ 1,124.39	\$ 2,972.00
			2015	53.059	\$ 269,988	0.29	\$ 78,297	\$ 4,154.34	\$ 269,988	0.0796	\$ 21,491	\$ 1,140.29	\$ 3,014.04
			2016	54.65	\$ 269,988	0.29	\$ 78,297	\$ 4,278.90	\$ 269,988	0.0796	\$ 21,491	\$ 1,174.49	\$ 3,104.42
			2017	53.895	\$ 281,360	0.29	\$ 81,594	\$ 4,397.53	\$ 281,360	0.0720	\$ 20,258	\$ 1,091.80	\$ 3,305.73
			2018	58.453	\$ 281,360	0.29	\$ 81,594	\$ 4,769.44	\$ 281,360	0.0720	\$ 20,258	\$ 1,184.14	\$ 3,585.30
			2019	56.791	\$ 376,314	0.29	\$ 109,131	\$ 6,197.66	\$ 376,314	0.0715	\$ 26,906	\$ 1,528.04	\$ 4,669.62
1000847	10	PIERCE	2018	56.599	\$ 157,466	0.29	\$ 45,665	\$ 2,584.60	\$ 157,466	0.0720	\$ 11,338	\$ 641.69	\$ 1,942.91
			2019	54.456	\$ 200,459	0.29	\$ 58,133	\$ 3,165.70	\$ 200,459	0.0715	\$ 14,333	\$ 780.51	\$ 2,385.19
1200257	25	GLOS BAND	2014	48.63	\$ 263,697	0.29	\$ 76,472	\$ 3,718.84	\$ 263,697	0.0796	\$ 20,990	\$ 1,020.76	\$ 2,698.08
			2015	48.011	\$ 322,084	0.29	\$ 93,404	\$ 4,484.44	\$ 322,084	0.0796	\$ 25,638	\$ 1,230.90	\$ 3,253.54
			2016	49.565	\$ 322,084	0.29	\$ 93,404	\$ 4,629.59	\$ 322,084	0.0796	\$ 25,638	\$ 1,270.74	\$ 3,358.85
			2017	48.82	\$ 312,941	0.29	\$ 90,753	\$ 4,430.56	\$ 312,941	0.0720	\$ 22,532	\$ 1,100.00	\$ 3,330.56
			2018	53.375	\$ 312,941	0.29	\$ 90,753	\$ 4,843.94	\$ 312,941	0.0720	\$ 22,532	\$ 1,202.63	\$ 3,641.30
			2019	51.723	\$ 326,547	0.29	\$ 94,699	\$ 4,898.10	\$ 326,547	0.0715	\$ 23,348	\$ 1,207.63	\$ 3,690.46
2800396	4	SCHAEFFER LIVING TRUST	2019	51.721	\$ 236,499	0.29	\$ 68,584.71	\$ 3,547.27	\$ 236,499	0.0715	\$ 16,910	\$ 874.59	\$ 2,672.68
2800908	28	SEATER	2018	53.383	\$ 251,204	0.29	\$ 72,849	\$ 3,888.91	\$ 251,204	0.0720	\$ 18,087	\$ 965.52	\$ 2,923.39
			2019	51.721	\$ 258,793	0.29	\$ 75,050	\$ 3,881.66	\$ 258,793	0.0715	\$ 18,504	\$ 957.03	\$ 2,924.63
2802172	28	WERREN FAMILY TRUST	2018	53.383	\$ 184,763	0.29	\$ 53,581	\$ 2,860.33	\$ 184,763	0.0720	\$ 13,303	\$ 710.15	\$ 2,150.18

Schedule No.	Tax Area	Owner	Tax Year	Mill Levy	Vacant Land Actual Value	Vacant Rate	Vacant Assessed Value	Vacant Tax*	Residential Actual Value	Residential Rate	Residential Assessed Value	Residential Tax*	Tax Difference*
			2019	51.721	\$ 213,261	0.29	\$ 61,846	\$ 3,198.72	\$ 213,261	0.0715	\$ 15,248	\$ 788.65	\$ 2,410.07
2803519	28	MAKI	2018	53.383	\$ 239,071	0.29	\$ 69,331	\$ 3,701.07	\$ 239,071	0.0720	\$ 17,213	\$ 918.89	\$ 2,782.19
			2019	51.721	\$ 256,368	0.29	\$ 74,347	\$ 3,845.29	\$ 256,368	0.0715	\$ 18,330	\$ 948.06	\$ 2,897.22
3001757	42	ROUSE CO-TRUSTEE	2014	48.63	\$ 191,362	0.29	\$ 55,495	\$ 2,698.72	\$ 191,362	0.0796	\$ 15,232	\$ 740.75	\$ 1,957.97
			2015	48.011	\$ 254,246	0.29	\$ 73,731	\$ 3,539.92	\$ 254,246	0.0796	\$ 20,238	\$ 971.65	\$ 2,568.27
			2016	49.565	\$ 254,246	0.29	\$ 73,731	\$ 3,654.49	\$ 254,246	0.0796	\$ 20,238	\$ 1,003.10	\$ 2,651.40
			2017	48.82	\$ 259,091	0.29	\$ 75,136	\$ 3,668.16	\$ 259,091	0.0720	\$ 18,655	\$ 910.72	\$ 2,757.44
			2018	53.375	\$ 259,091	0.29	\$ 75,136	\$ 4,010.40	\$ 259,091	0.0720	\$ 18,655	\$ 995.69	\$ 3,014.72
			2019	51.723	\$ 305,447	0.29	\$ 88,580	\$ 4,581.60	\$ 305,447	0.0715	\$ 21,839	\$ 1,129.60	\$ 3,452.00
3900054	39	LAUCH	2014	110.76	\$ 178,016	0.29	\$ 51,625	\$ 5,717.95	\$ 178,016	0.0796	\$ 14,170	\$ 1,569.48	\$ 4,148.47
			2015	109.851	\$ 241,778	0.29	\$ 70,116	\$ 7,702.27	\$ 241,778	0.0796	\$ 19,246	\$ 2,114.14	\$ 5,588.13
			2016	111.405	\$ 241,778	0.29	\$ 70,116	\$ 7,811.23	\$ 241,778	0.0796	\$ 19,246	\$ 2,144.05	\$ 5,667.18
			2017	111.22	\$ 275,077	0.29	\$ 79,772	\$ 8,872.28	\$ 275,077	0.0720	\$ 19,806	\$ 2,202.77	\$ 6,669.51
			2018	135.258	\$ 275,077	0.29	\$ 79,772	\$ 10,789.85	\$ 275,077	0.0720	\$ 19,806	\$ 2,678.86	\$ 8,110.99
			2019	145.365	\$ 352,998	0.29	\$ 102,369	\$ 14,880.93	\$ 352,998	0.0715	\$ 25,239	\$ 3,668.92	\$ 11,212.01
4200833	42	KHORZAD KEYSTONE LLC	2014	48.63	\$ 133,509	0.29	\$ 38,718	\$ 1,882.84	\$ 133,509	0.0796	\$ 10,627	\$ 516.81	\$ 1,366.03
			2015	48.011	\$ 135,641	0.29	\$ 39,336	\$ 1,888.56	\$ 135,641	0.0796	\$ 10,797	\$ 518.38	\$ 1,370.18
			2016	49.565	\$ 135,641	0.29	\$ 39,336	\$ 1,949.68	\$ 135,641	0.0796	\$ 10,797	\$ 535.15	\$ 1,414.53
			2017	48.82	\$ 205,795	0.29	\$ 59,681	\$ 2,913.60	\$ 205,795	0.0720	\$ 14,817	\$ 723.38	\$ 2,190.23
			2018	53.375	\$ 205,795	0.29	\$ 59,681	\$ 3,185.45	\$ 205,795	0.0720	\$ 14,817	\$ 790.87	\$ 2,394.58
			2019	51.723	\$ 239,548	0.29	\$ 69,469	\$ 3,593.14	\$ 239,548	0.0715	\$ 17,128	\$ 885.90	\$ 2,707.25
4500090	3	MARGARET KING TRUSTEE	2014	53.702	\$ 345,326	0.29	\$ 100,145	\$ 5,377.96	\$ 345,326	0.0796	\$ 27,488	\$ 1,476.16	\$ 3,901.80
		MARGARET KING TRUSTEE	2015	53.059	\$ 268,054	0.29	\$ 77,736	\$ 4,124.58	\$ 268,054	0.0796	\$ 21,337	\$ 1,132.13	\$ 2,992.45
		MARGARET KING TRUSTEE	2016	54.65	\$ 268,054	0.29	\$ 77,736	\$ 4,248.25	\$ 268,054	0.0796	\$ 21,337	\$ 1,166.07	\$ 3,082.18
		MARGARET KING TRUSTEE	2017	53.895	\$ 428,386	0.29	\$ 124,232	\$ 6,695.48	\$ 428,386	0.0720	\$ 30,844	\$ 1,662.33	\$ 5,033.15
		DAVID	2018	58.453	\$ 428,386	0.29	\$ 124,232	\$ 7,261.73	\$ 428,386	0.0720	\$ 30,844	\$ 1,802.91	\$ 5,458.82
		DAVID	2019	56.791	\$ 528,954	0.29	\$ 153,397	\$ 8,711.55	\$ 528,954	0.0715	\$ 37,820	\$ 2,147.85	\$ 6,563.70
4900059	49	KAY	2016	89.565	\$ 228,054	0.29	\$ 66,136	\$ 5,923.44	\$ 228,054	0.0796	\$ 18,153	\$ 1,625.88	\$ 4,297.56
			2017	88.82	\$ 232,180	0.29	\$ 67,332	\$ 5,980.45	\$ 232,180	0.0720	\$ 16,717	\$ 1,484.80	\$ 4,495.65
			2018	93.375	\$ 232,180	0.29	\$ 67,332	\$ 6,287.14	\$ 232,180	0.0720	\$ 16,717	\$ 1,560.95	\$ 4,726.20
			2019	91.723	\$ 271,884	0.29	\$ 78,846	\$ 7,232.02	\$ 271,884	0.0715	\$ 19,440	\$ 1,783.07	\$ 5,448.96

Schedule No.	Tax Area	Owner	Tax Year	Mill Levy	Vacant Land Actual Value	Vacant Rate	Vacant Assessed Value	Vacant Tax*	Residential Actual Value	Residential Rate	Residential Assessed Value	Residential Tax*	Tax Difference*
4900139	49	GILSON	2013	86.385	\$ 204,116	0.29	\$ 59,194	\$ 5,113.44	\$ 204,116	0.0796	\$ 16,248	\$ 1,403.55	\$ 3,709.89
			2014	88.63	\$ 204,116	0.29	\$ 59,194	\$ 5,246.33	\$ 204,116	0.0796	\$ 16,248	\$ 1,440.03	\$ 3,806.30
			2015	88.63	\$ 198,011	0.29	\$ 57,423	\$ 5,089.42	\$ 198,011	0.0796	\$ 15,762	\$ 1,396.96	\$ 3,692.46
			2016	89.565	\$ 198,011	0.29	\$ 57,423	\$ 5,143.11	\$ 198,011	0.0796	\$ 15,762	\$ 1,411.69	\$ 3,731.41
			2017	88.82	\$ 251,391	0.29	\$ 72,903	\$ 6,475.28	\$ 251,391	0.0720	\$ 18,100	\$ 1,607.66	\$ 4,867.62
			2018	93.375	\$ 251,391	0.29	\$ 72,903	\$ 6,807.35	\$ 251,391	0.0720	\$ 18,100	\$ 1,690.10	\$ 5,117.25
			2019	91.723	\$ 219,222	0.29	\$ 63,574	\$ 5,831.23	\$ 219,222	0.0715	\$ 15,674	\$ 1,437.70	\$ 4,393.53
6500088	3	HARDY TRUST	2013	51.454	\$ 318,533	0.29	\$ 92,375	\$ 4,753.04	\$ 318,533	0.0796	\$ 25,355	\$ 1,304.63	\$ 3,448.41
			2014	53.702	\$ 318,533	0.29	\$ 92,375	\$ 4,960.70	\$ 318,533	0.0796	\$ 25,355	\$ 1,361.63	\$ 3,599.07
			2015	53.059	\$ 301,696	0.29	\$ 87,492	\$ 4,642.23	\$ 301,696	0.0796	\$ 24,015	\$ 1,274.21	\$ 3,368.02
			2016	54.65	\$ 301,696	0.29	\$ 87,492	\$ 4,781.43	\$ 301,696	0.0796	\$ 24,015	\$ 1,312.42	\$ 3,469.01
			2017	53.895	\$ 310,599	0.29	\$ 90,074	\$ 4,854.52	\$ 310,599	0.0720	\$ 22,363	\$ 1,205.26	\$ 3,649.26
			2018	58.453	\$ 310,599	0.29	\$ 90,074	\$ 5,265.08	\$ 310,599	0.0720	\$ 22,363	\$ 1,307.19	\$ 3,957.89
			2019	56.791	\$ 521,238	0.29	\$ 151,159	\$ 8,584.47	\$ 521,238	0.0715	\$ 37,269	\$ 2,116.52	\$ 6,467.96
6501344	11	PEREZ	2018	54.173	\$ 322,503	0.29	\$ 93,526	\$ 5,066.58	\$ 322,503	0.0720	\$ 23,220	\$ 1,257.91	\$ 3,808.67
			2019	52.521	\$ 337,109	0.29	\$ 97,762	\$ 5,134.54	\$ 337,109	0.0715	\$ 24,103	\$ 1,265.93	\$ 3,868.61
6502508	3	GOODMAN	2018	58.453	\$ 407,146	0.29	\$ 118,072	\$ 6,901.68	\$ 407,146	0.0720	\$ 29,315	\$ 1,713.52	\$ 5,188.16
			2019	56.791	\$ 544,735	0.29	\$ 157,973	\$ 8,971.45	\$ 544,735	0.0715	\$ 38,949	\$ 2,211.93	\$ 6,759.53
6503197	42	FRIEDER FAMILY TRUST DATED 5/19/2011	2016	49.565	\$ 254,818	0.29	\$ 73,897	\$ 3,662.72	\$ 254,818	0.0796	\$ 20,284	\$ 1,005.35	\$ 2,657.36
			2017	48.82	\$ 283,793	0.29	\$ 82,300	\$ 4,017.88	\$ 283,793	0.0720	\$ 20,433	\$ 997.54	\$ 3,020.34
			2018	53.375	\$ 283,793	0.29	\$ 82,300	\$ 4,392.76	\$ 283,793	0.0720	\$ 20,433	\$ 1,090.62	\$ 3,302.14
			2019	51.723	\$ 328,035	0.29	\$ 95,130	\$ 4,920.42	\$ 328,035	0.0715	\$ 23,455	\$ 1,213.14	\$ 3,707.28
6503235	42	STREET	2013	46.725	\$ 225,815	0.29	\$ 65,486	\$ 3,059.85	\$ 225,815	0.0796	\$ 17,975	\$ 839.88	\$ 2,219.97
			2014	48.63	\$ 225,815	0.29	\$ 65,486	\$ 3,184.60	\$ 225,815	0.0796	\$ 17,975	\$ 874.12	\$ 2,310.48
			2015	48.6300	\$ 276,214	0.29	\$ 80,102	\$ 3,895.36	\$ 276,214	0.0796	\$ 21,987	\$ 1,069.21	\$ 2,826.15
			2016	49.565	\$ 276,214	0.29	\$ 80,102	\$ 3,970.26	\$ 276,214	0.0796	\$ 21,987	\$ 1,089.77	\$ 2,880.49
			2017	48.82	\$ 218,561	0.29	\$ 63,383	\$ 3,094.34	\$ 218,561	0.0720	\$ 15,736	\$ 768.25	\$ 2,326.09
			2018	53.375	\$ 218,561	0.29	\$ 63,383	\$ 3,383.05	\$ 218,561	0.0720	\$ 15,736	\$ 839.93	\$ 2,543.12
			2019	51.723	\$ 325,582	0.29	\$ 94,419	\$ 4,883.62	\$ 325,582	0.0715	\$ 23,279	\$ 1,204.07	\$ 3,679.56
6503414	3	GOLDBERG REVOCABLE TRUST DTD 1/23/95	2018	58.453	\$ 1,811,721	0.29	\$ 525,399	\$ 30,711.15	\$ 1,811,721	0.0720	\$ 130,444	\$ 7,624.84	\$ 23,086.32
			2019	56.791	\$ 2,256,870	0.29	\$ 654,492	\$ 37,169.27	\$ 2,256,870	0.0715	\$ 161,366	\$ 9,164.15	\$ 28,005.12

Schedule No.	Tax Area	Owner	Tax Year	Mill Levy	Vacant Land Actual Value	Vacant Rate	Vacant Assessed Value	Vacant Tax*	Residential Actual Value	Residential Rate	Residential Assessed Value	Residential Tax*	Tax Difference*
6503913	15	LIMBIRD	2016	49.565	\$ 248,224	0.29	\$ 71,985	\$ 3,567.93	\$ 248,224	0.0796	\$ 19,759	\$ 979.34	\$ 2,588.60
			2017	48.82	\$ 210,531	0.29	\$ 61,054	\$ 2,980.66	\$ 210,531	0.0720	\$ 15,158	\$ 740.02	\$ 2,240.63
			2018	53.375	\$ 210,531	0.29	\$ 61,054	\$ 3,258.76	\$ 210,531	0.0720	\$ 15,158	\$ 809.07	\$ 2,449.69
			2019	51.723	\$ 248,422	0.29	\$ 72,042	\$ 3,726.25	\$ 248,422	0.0715	\$ 17,762	\$ 918.71	\$ 2,807.54
6505176	3	FRIEDLI	2018	58.453	\$ 313,825	0.29	\$ 91,009	\$ 5,319.76	\$ 313,825	0.0720	\$ 22,595	\$ 1,320.77	\$ 3,998.99
			2019	56.791	\$ 366,848	0.29	\$ 106,386	\$ 6,041.76	\$ 366,848	0.0715	\$ 26,230	\$ 1,489.61	\$ 4,552.16
6505179	3	GLASS	2018	58.453	\$ 351,374	0.29	\$ 101,898	\$ 5,956.27	\$ 351,374	0.0720	\$ 25,299	\$ 1,478.80	\$ 4,477.47
			2019	56.791	\$ 311,334	0.29	\$ 90,287	\$ 5,127.48	\$ 311,334	0.0715	\$ 22,260	\$ 1,264.19	\$ 3,863.29
6506770	64	KUNG JOINT REVOCABLE TRUST	2014	48.63	\$ 249,318	0.29	\$ 72,302	\$ 3,516.06	\$ 249,318	0.0796	\$ 19,846	\$ 965.10	\$ 2,550.96
			2015	48.011	\$ 245,596	0.29	\$ 71,223	\$ 3,419.48	\$ 245,596	0.0796	\$ 19,549	\$ 938.59	\$ 2,480.89
			2016	49.565	\$ 245,596	0.29	\$ 71,223	\$ 3,530.16	\$ 245,596	0.0796	\$ 19,549	\$ 968.97	\$ 2,561.19
			2017	48.82	\$ 226,570	0.29	\$ 65,705	\$ 3,207.73	\$ 226,570	0.0720	\$ 16,313	\$ 796.40	\$ 2,411.33
			2018	53.375	\$ 226,570	0.29	\$ 65,705	\$ 3,507.02	\$ 226,570	0.0720	\$ 16,313	\$ 870.71	\$ 2,636.31
6507645	3	DODDS	2016	54.65	\$ 353,055	0.29	\$ 102,386	\$ 5,595.39	\$ 353,055	0.0796	\$ 28,103	\$ 1,535.84	\$ 4,059.55
			2017	53.895	\$ 574,455	0.29	\$ 166,592	\$ 8,978.47	\$ 574,455	0.0720	\$ 41,361	\$ 2,229.14	\$ 6,749.33
			2018	58.453	\$ 574,455	0.29	\$ 166,592	\$ 9,737.80	\$ 574,455	0.0720	\$ 41,361	\$ 2,417.66	\$ 7,320.14
			2019	56.791	\$ 530,128	0.29	\$ 153,737	\$ 8,730.88	\$ 530,128	0.0715	\$ 37,904	\$ 2,152.61	\$ 6,578.27
6508058	42	HODGES JR	2016	49.565	\$ 177,881	0.29	\$ 51,585	\$ 2,556.83	\$ 177,881	0.0796	\$ 14,159	\$ 701.81	\$ 1,855.03
			2017	48.82	\$ 238,434	0.29	\$ 69,146	\$ 3,375.70	\$ 238,434	0.0720	\$ 17,167	\$ 838.11	\$ 2,537.60
6509644	53	HOPPER	2014	98.632	\$ 213,332	0.29	\$ 61,866	\$ 6,101.99	\$ 213,332	0.0796	\$ 16,981	\$ 1,674.89	\$ 4,427.10
			2015	97.989	\$ 225,508	0.29	\$ 65,397	\$ 6,408.22	\$ 225,508	0.0796	\$ 17,950	\$ 1,758.95	\$ 4,649.27
			2016	99.58	\$ 225,508	0.29	\$ 65,397	\$ 6,512.27	\$ 225,508	0.0796	\$ 17,950	\$ 1,787.50	\$ 4,724.76
			2017	98.825	\$ 261,336	0.29	\$ 75,787	\$ 7,489.69	\$ 261,336	0.0720	\$ 18,816	\$ 1,859.51	\$ 5,630.18
			2018	103.383	\$ 261,336	0.29	\$ 75,787	\$ 7,835.13	\$ 261,336	0.0720	\$ 18,816	\$ 1,945.27	\$ 5,889.86
			2019	101.721	\$ 325,057	0.29	\$ 94,267	\$ 9,588.89	\$ 325,057	0.0715	\$ 23,242	\$ 2,364.16	\$ 7,224.73
6511460	3	GLEN EAGLE LOOP RETREAT LLC	2018	58.453	\$ 320,991	0.29	\$ 93,087	\$ 5,441.24	\$ 320,991	0.0720	\$ 23,111	\$ 1,350.93	\$ 4,090.31
			2019	56.791	\$ 332,535	0.29	\$ 96,435	\$ 5,476.65	\$ 332,535	0.0715	\$ 23,776	\$ 1,350.28	\$ 4,126.37
6512147	3	FRIEDERY REVOCABLE TRUST	2018	58.453	\$ 605,671	0.29	\$ 175,645	\$ 10,266.95	\$ 605,671	0.0720	\$ 43,608	\$ 2,549.04	\$ 7,717.92
			2019	56.791	\$ 723,240	0.29	\$ 209,740	\$ 11,911.32	\$ 723,240	0.0715	\$ 51,712	\$ 2,936.76	\$ 8,974.56

Schedule No.	Tax Area	Owner	Tax Year	Mill Levy	Vacant Land Actual Value	Vacant Rate	Vacant Assessed Value	Vacant Tax*	Residential Actual Value	Residential Rate	Residential Assessed Value	Residential Tax*	Tax Difference*
6512545	28	ANSA	2017	48.825	\$ 297,873	0.29	\$ 86,383	\$ 4,217.66	\$ 297,873	0.0720	\$ 21,447	\$ 1,047.14	\$ 3,170.52
			2018	53.383	\$ 297,873	0.29	\$ 86,383	\$ 4,611.39	\$ 297,873	0.0720	\$ 21,447	\$ 1,144.90	\$ 3,466.50
			2019	51.721	\$ 321,120	0.29	\$ 93,125	\$ 4,816.51	\$ 321,120	0.0715	\$ 22,960	\$ 1,187.52	\$ 3,628.99
6513091	44	KENNEN	2014	63.653	\$ 191,803	0.29	\$ 55,623	\$ 3,540.56	\$ 191,803	0.0796	\$ 15,268	\$ 971.82	\$ 2,568.74
			2015	63.011	\$ 255,880	0.29	\$ 74,205	\$ 4,675.74	\$ 255,880	0.0796	\$ 20,368	\$ 1,283.41	\$ 3,392.33
			2016	64.585	\$ 255,880	0.29	\$ 74,205	\$ 4,792.54	\$ 255,880	0.0796	\$ 20,368	\$ 1,315.47	\$ 3,477.07
			2017	63.872	\$ 289,701	0.29	\$ 84,013	\$ 5,366.10	\$ 289,701	0.0720	\$ 20,858	\$ 1,332.27	\$ 4,033.82
6513626	28	ANSA	2016	49.58	\$ 288,502	0.29	\$ 83,666	\$ 4,148.14	\$ 288,502	0.0796	\$ 22,965	\$ 1,138.59	\$ 3,009.55
			2017	48.825	\$ 291,330	0.29	\$ 84,486	\$ 4,125.01	\$ 291,330	0.0720	\$ 20,976	\$ 1,024.14	\$ 3,100.87
			2018	53.383	\$ 291,330	0.29	\$ 84,486	\$ 4,510.10	\$ 291,330	0.0720	\$ 20,976	\$ 1,119.75	\$ 3,390.35
			2019	51.721	\$ 303,030	0.29	\$ 87,879	\$ 4,545.17	\$ 303,030	0.0715	\$ 21,667	\$ 1,120.62	\$ 3,424.55
6514934	17	JUDITH ANDERSON TRUST DATED 9-9-1999	2015	48.03	\$ 276,970	0.29	\$ 80,321	\$ 3,857.83	\$ 276,970	0.0796	\$ 22,047	\$ 1,058.91	\$ 2,798.92
			2016	49.925	\$ 276,970	0.29	\$ 80,321	\$ 4,010.04	\$ 276,970	0.0796	\$ 22,047	\$ 1,100.69	\$ 2,909.35
			2017	51.222	\$ 279,307	0.29	\$ 80,999	\$ 4,148.93	\$ 279,307	0.0720	\$ 20,110	\$ 1,030.08	\$ 3,118.85
6515423	3	BEHMER	2017	53.895	\$ 571,555	0.29	\$ 165,751	\$ 8,933.15	\$ 376,343	0.0720	\$ 41,152	\$ 1,460.38	\$ 7,472.77
			2018	58.453	\$ 571,555	0.29	\$ 165,751	\$ 9,688.64	\$ 376,343	0.0720	\$ 41,152	\$ 1,583.88	\$ 8,104.76
			2019	56.791	\$ 264,037	0.29	\$ 76,571	\$ 4,348.53	\$ 264,037	0.0715	\$ 18,879	\$ 1,072.14	\$ 3,276.39
6500869	11	SISSEL	2018	54.173	\$ 301,134	0.29	\$ 87,329	\$ 4,730.87	\$ 301,134	0.072	\$ 21,682	\$ 1,174.56	\$ 3,556.31
			2019	52.521	\$ 386,540	0.29	\$ 112,097	\$ 5,887.43	\$ 386,540	0.0715	\$ 27,638	\$ 1,451.55	\$ 4,435.87
1600004	4	WOLTERS	2018	53.383	\$ 172,590	0.29	\$ 50,051	\$ 2,671.87	\$ 172,590	0.072	\$ 12,426	\$ 663.36	\$ 2,008.51
			2019	51.721	\$ 201,135	0.29	\$ 58,329	\$ 3,016.84	\$ 201,135	0.0715	\$ 14,381	\$ 743.81	\$ 2,273.03
6501373	11	NANCY G SCHWARTZ DEC OF TRUST 12/9/10	2018	54.173	\$ 319,455	0.29	\$ 92,642	\$ 5,018.69	\$ 319,455	0.072	\$ 23,001	\$ 1,246.02	\$ 3,772.67
			2019	52.521	\$ 334,061	0.29	\$ 96,878	\$ 5,088.13	\$ 334,061	0.0715	\$ 23,885	\$ 1,254.48	\$ 3,833.65
6515678	42	INDEPENDENCE MOUNTAIN BUILDERS LLC	2018	53.375	\$ 396,905	0.29	\$ 115,102	\$ 6,143.57	\$ 396,905	0.072	\$ 28,577	\$ 1,525.31	\$ 4,618.26
			2019	51.723	\$ 456,153	0.29	\$ 132,284	\$ 6,842.14	\$ 456,153	0.0715	\$ 32,615	\$ 1,686.94	\$ 5,155.20

TOTAL ABATEMENT AMOUNT \$ 657,400.13**

*These amounts may vary slightly, based on automatic calculations on the Treasurer's database.

**The total amount does not include interest, which will be automatically calculated by the Treasurer' database as applicable.



TO: Board of County Commissioners ("Board")
FROM: Michael Wurzel, Sustainability Coordinator
SUBJECT: A Resolution of Support for the CC4CA Policy Statement for 2020-2021
DATE: Prepared for July 28, 2020 Board Regular Meeting

BACKGROUND AND PURPOSE :

Summit County Government (SCG) has been a member of Colorado Communities for Climate Action (CC4CA) for many years. As a member, SCG has had the opportunity to weigh-in on the development of the CC4CA Policy Statement, which is updated on an annual basis to adjust the policy positions of the organization. CC4CA's 2020-2021 Policy Statement update reflects unanimous agreement among the coalition members on steps that should be taken at the state and federal level, often in partnership with local governments, to enable Colorado and its communities to lead in protecting the climate.

The proposed statements were developed through CC4CA committees, which solicited input from every member jurisdiction and then prepared updates to reflect that input. County Commissioner Karn Stiegelmeier and Sustainability Coordinator Michael Wurzel participated and provided input in these discussions. CC4CA held its all-member annual retreat to review and finalize the Policy Statement on June 19, 2020. CC4CA members did a significant amount of work to finalize the proposed statement based on the input of all member Councils and Boards and to gain the approval of all members present at the retreat. At this time, all members of CC4CA are asked to formally ratify the updated Policy Statement.

The general policy principles call for collaboration between federal, state, and local governments to advance climate action and sustainability strategies in the following areas: energy generation, energy efficiency, transportation, fossil fuel extraction, solid waste reduction, and other general policies like telecommuting and regenerative agriculture. Most of the updates are non-substantive, and none of the substantive updates significantly alter any positions. Many of the proposed changes are for grammatical purposes, to improve clarity, or maintain clarity when removing the explanatory text. CC4CA focuses on legislative, regulatory, and administrative action, supporting efforts that advance the general policy areas and opposing efforts that would weaken or undermine them.

There are several options available to the Board on how to express support for the updated Policy Statement. In the past, a board representative sent CC4CA an email indicating that SCG supports the updated Policy Statement. However, since passing the Summit Community Climate Action Plan, the BOCC decided at a work session on July 14, 2020, to approve the policy statement via a resolution of support.

STAFF RECOMMENDATION :

After a review, staff have found that none of CC4CA's policies directly conflict with SCG's policies on sustainability, climate action, or waste reduction, so staff recommends that the Board express support CC4CA's updated Policy Statement via the attached resolution.

ATTACHMENTS: CC4CA 2020-2021 Policy Statement, Resolution expressing support for the 2020-2021 CC4CA Policy Statement

CC: Bentley Henderson, Assistant County Manager

RESOLUTION NO. 2020 -__

**BOARD OF COUNTY COMMISSIONERS
OF THE
COUNTY OF SUMMIT
STATE OF COLORADO**

**A RESOLUTION EXPRESSING SUPPORT FOR THE UPDATED COLORADO
COMMUNITIES FOR CLIMATE ACTION 2020-2021 POLICY STATEMENT**

WHEREAS, Board of County Commissioners adopted the Summit Community Climate Action Plan on April 23rd 2019 to serve as a guide for the community at large, outlining shared goals and potential implementation strategies which may be pursued over the coming years to further reduce greenhouse gas emissions throughout Summit County communities;

WHEREAS, the Board of County Commissioners recognizes that local policies and local action, while critical, will not alone be sufficient to meet our own climate, energy, and sustainability goals, nor will they alone be sufficient to reduce the severity of climate change and its impacts to our community;

WHEREAS, Colorado Communities for Climate Action (CC4CA) was established to further the adoption of federal and state policies that will: a) strengthen statewide and federal policies impacting greenhouse gas emissions in Colorado; and b) provide local governments in Colorado with the tools, funding, flexibility, and authority necessary to adopt effective climate protection strategies; and

WHEREAS, the Summit County desires to have an effective voice in the development of statewide energy and greenhouse gas reduction policies;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF SUMMIT, STATE OF COLORADO, THAT the Board of County Commissioners hereby expresses support for the 2020-2021 update to the Colorado Communities for Climate Action Policy Statement.

ADOPTED THIS 28TH DAY OF JULY 2020.

**COUNTY OF SUMMIT
STATE OF COLORADO
BY AND THROUGH ITS
BOARD OF COUNTY COMMISSIONERS**

Karn Stiegelmeier, Chair

ATTEST:

Kathleen Neel, Clerk & Recorder



OFFICE OF THE TREASURER & PUBLIC TRUSTEE

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208 East Lincoln Ave. | PO Box 289
Breckenridge, CO 80424

TO: Board of County Commissioners ("Board")
FROM: Ryne Scholl, Treasurer & Public Trustee
SUBJECT: HB1421 - Waiver of Property Taxes until August 31, 2020
DATE: Prepared for July 28, 2020 Board Work Session

PURPOSE:

The purpose of the July 28 work session is for the Treasurer to provide approval to the BOCC to pass a resolution for the continuance of the waiver of interest on delinquent 2019 property tax due in 2020.

BACKGROUND: On June 12, 2020, the state legislature passed House Bill 20-1421, and the bill was administratively signed into law on June 14, 2020. Subsequently the BOCC passed Resolution NO. 2020-38, authorizing a waiver of interest on delinquent 2019 property taxes due in 2020.

HB 1421:

House Bill 20-1421 permits the Board of County Commissioners to temporarily reduce or waive interest on property tax payments between June 15, 2020 and October 1, 2020, upon County Treasurer approval.

FISCAL IMPACT: As of July 23, the Treasurer has collected 95.8% of total property taxes. The office has seen an influx of payments coming in after sending out 50% more delinquent notices in 2020 than in 2019. Taxing authorities do not budget or anticipate revenue from delinquent property taxes. As a result, this waiver is anticipated to have little impact on the local taxing authorities and will hopefully provide an incentive and relief to citizens impacted by COVID-19 to pay their delinquent taxes by August 31, 2020.

ATTACHMENTS:

Draft Resolution

**RESOLUTION NO. 2020-
BOARD OF COUNTY COMMISSIONERS
OF THE
COUNTY OF SUMMIT
STATE OF COLORADO**

A RESOLUTION EXTENDING A WAIVER OF INTEREST ON DELINQUENT 2019 PROPERTY TAX DUE IN 2020.

WHEREAS, on June 12, 2020, the Colorado state legislature passed House Bill 20-1421, which was signed into law with an effective date of June 15, 2020; and

WHEREAS, House Bill 20-1421 permits the Board of County Commissioners to temporarily reduce or waive interest in on property tax payments between June 15, 2020 and October 1, 2020, upon County Treasurer approval; and

WHEREAS, the Board of County Commissioners approved a resolution on June 23, 2020 to temporarily waive interests on delinquent 2019 taxes through July 31, 2020; and

WHEREAS, the County Treasurer, Ryne Scholl, approves the temporary waiver of interest on property taxes until August 31, 2020, as provided herein.

NOW THEREFORE BE IT RESOLVED, THE BOARD OF COUNTY COMMISSIONERS, PURSUANT TO HOUSE BILL 20-1421 THAT:

- 1. THE BOARD HEREBY WAIVES PROPERTY TAX INTEREST ON PAYMENTS DUE TO THE SUMMIT COUNTY TREASURER FROM JUNE 15, 2020 THRU AUGUST 31, 2020. ANY PAYMENTS PAID AFTER AUGUST, 2020 WILL BE REQUIRED TO PAY ALL DELINQUENT INTEREST AS SET FORTH IN C.R.S 39-10-104.5.**
- 2. AT ANY SUBSEQUENT TAX SALE, THE COUNTY TREASURER WILL ADVERTISE AND COLLECT ALL APPLICABLE FEES AND INTEREST WHATSOEVER ACCRUED AT 1% PER MONTH AS PROVIDED BY LAW FOR THE FAILURE TO SUBMIT THE FULL PRINCIPLE OWED, SO THAT THE LIMITED WAIVER OF INTEREST PROVIDED IN SECTION 1 ABOVE SHALL BE OF NO EFFECT.**
- 3. THE FOREGOING WAIVER OF INTEREST WILL NOT EXTEND TO ACCOUNTS WHERE THE TAXES ARE BEING REMITTED THROUGH A TAXPAYER'S ESCROW ACCOUNT, BY A MORTGAGE COMPANY, OR TITLE COMPANY AS PART OF A REAL ESTATE CLOSING.**
- 4. THE COUNTY TREASURER SHALL INFORM AT LEAST THREE EXECUTIVES OR BOARD OFFICERS IN EACH LOCAL TAXING JURISDICTION WITHIN SUMMIT COUNTY OF THE PROVISIONS OF THIS RESOLUTION AUTHORIZING THE WAIVER OF INTEREST ON PROPERTY TAXES UNTIL AUGUST 31, 2020.**

ADOPTED THIS 28TH DAY OF JULY, 2020.

**COUNTY OF SUMMIT
STATE OF COLORADO
BY AND THROUGH ITS
BOARD OF COUNTY COMMISSIONERS**

Karn Stiegelmeier, Chair

ATTEST:

Kathleen Neel, Clerk & Recorder