



OFFICE OF THE COUNTY ASSESSOR

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STAFF REPORT

TO: Board of County Commissioners

FROM: Frank Celico, County Assessor

FOR: February 23, 2021 BOCC Regular Meeting

SUBJECT: Petition for Abatement or Refund of Taxes; Abatement No. 21AR-004 ; Schedule No. 6514211; Legal Property Description: Lot 21A Block 11 Yingling & Mickles Addition Sub (Assessor)

Our office is recommending an abatement for Schedule No. 6514211. The adjustment is recommended after the Petitioner and the Assessor's Office agreed to a Stipulation.

Description of the Subject Property

The subject property is a 0.1793 acre parcel of vacant land located in the Yingling & Mickles subdivision in the Town of Breckenridge at 219 South Gold Flake Terrance. The property is a vacant lot in this subdivision that is contiguous to a residential lot with the same ownership.

Petitioner's Reason for Requesting Abatement

The Petitioner filed a request for abatement for 2020 stating vacant Lot 21A touches residential Lot 19A schedule No. 6514210, is under common ownership, and is used for residential purposes. The petitioner stated that the vacant land should be reclassified and receive the residential assessment rate.

Assessor's Review

The subject property was reviewed by staff to see if it meets the following requirements in the applicable tax years to classify a vacant parcel as residential land, according to CRS 23-1-102(14.4)(a) and as clarified by the Colorado Supreme Court:

- 1) Must be contiguous with, meaning physically touching, a subject parcel of residential land; and
- 2) Must be held under common ownership with subject parcel of residential land, according to county records; and
- 3) Must be used as a unit with subject parcel of residential land.

Staff found that the subject property meets all the requirements in tax year 2020, and therefore qualifies to be reclassified as residential land.

After a review of the information above, the Assessor and Petitioner agreed to a reclassification, which adjusts the assessment rate for the property. The total assessed value adjustment and tax refund are indicated on the following pages.

ATTACHMENTS: Stipulation Agreement

Petition Attachments
DPT Petition