



## OFFICE OF THE COUNTY ASSESSOR

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### STAFF REPORT

TO: Board of County Commissioners

FROM: Frank Celico, County Assessor

FOR: March 9, 2021 BOCC Regular Meeting

SUBJECT: Petition for Abatement or Refund of Taxes; Abatement No. 21AR-021; Schedule No. 6511588; Legal Property Description: Lot 75 Bartlett & Shock Sub; Owner: Saddle Rock Society (Assessor)

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Our office is recommending an abatement for Schedule No. 6511588. The adjustment is recommended after Division of Property Taxation issued a notice to the Assessor's Office that the exemption of the property is continued effective January 1, 2020.

#### Background

The Division of Property Taxation reviews applications and grant exemptions for various entities including charitable, religious, and private school organizations. The property owner had previously applied for and was granted exemption for the subject property by the Division of Property Taxation.

In 2020, the property owner failed to file an adequate and timely report of exempt property as required by Colorado Revised Statutes. As such, the Division of Property Taxation sent a "Notice of Forfeiture" to the Assessor's Office in October of 2020 stating that the subject property must be placed on the assessment roll as taxable effective January 1, 2020; as such, the Assessor's Office changed the status of the property from exempt to taxable and placed the property on the 2020 Tax Roll.

The Colorado State Board of Equalization approved the property owner's petition to file its delinquent Annual Report and so the Division of Property Taxation sent a "Notice of Forfeiture Rescinded" to the Assessor's Office in January 2020 stating that the exemption is restored for the property as of January 1, 2020. The Assessor's Office will change the status of the property from taxable to exempt for 2021. If the BOCC approves, the Assessor's Office will submit the proposed abatement to the Treasurer's Office to cancel the 2020 taxes due on the subject property, in the amount of \$11,536.22.

ATTACHMENTS: DPT Notice of Forfeiture  
DPT Notice of Forfeiture Rescinded  
DPT Petition