

**SAN MIGUEL COUNTY BOARD OF COMMISSIONERS  
SPECIAL MEETING  
MINUTES**

**Wednesday, March 24, 2021  
Telluride, Colorado**

Present: Lance Waring, Chair  
Kris Holstrom, Vice Chair  
Hilary Cooper, Commissioner

Staff Present: Mike Bordogna, County Manger  
Amy Markwell, County Attorney  
Nancy Hrupcin, Legal Assistant  
Carmen Warfield, Chief Deputy Clerk

**1. CALL TO ORDER**

9:30 a.m.

**2. REVIEW OF AGENDA**

**3. CALENDAR REVIEW**

**4. CONSENT AGENDA**

- a. Approval of Chair's signature on a revised Rocky Mountain Health Maintenance Organization Crisis System Provider administrative services organization agreement.
- b. Item Continued to later in the meeting. Approval of Chair's signature on a Behavioral Health Solutions Community Partnership Agreement with The Center for Mental Health.
- c. Approval of the following vehicles be declared surplus and to direct staff to dispose of the assets: 2004 Chevrolet Colorado Vin# 1GCDT196148222043; 2004 Chevrolet Suburban Vin#3GNGK26U54G267836; 2006 Ford Expedition Vin#1FMPU16516LA97319; 2009 Ford Expedition #1FMFU16559EB27166; 2009 Ford Expedition Vin#1FMFU16519EB27167; 2009 Ford Expedition; Vin#1FMFU16519EB27168; 2009 Ford Expedition Vin#1FMFU16519EB27165

**MOTION** by Kris Holstrom to approve the consent agenda with item 4.b. pulled to be considered later in the meeting. **SECONDED** by Hilary Cooper. **PASSED 3-0.**

**5. ADMINISTRATIVE MATTERS**

- a. Update on the SW Water Conservation District.

Present: Jenny Russell, appointed to the Southwestern Water Conservation District

- b. Consideration of a request by the Assessor to Deny Personal Property petition 2021-36 for abatement or refund of taxes TY2019- 2020 John Herndon, Spydor Wood Products Inc., P0092097.

Present: Peggy Kanter, County Assessor; Sarah Enders, Deputy Assessor; John Herndon, Petitioner

Note: Item continued to April 7, 2021, for the petitioner to provide additional information.

- c. Hearing: Consideration of a request by the Assessor to Deny Petition 2021- 28 for abatement or refund of taxes, TY2020, Elder, Nathania c/o Duff & Phelps, Lot 21 Hasting Mesa Estates Subdivision, R1040093747.
- d. Hearing: Consideration of a Request by the Assessor to Deny Petition 2021-7 for abatement or refund of taxes, TY2018-19, Elder, Nathania, Lot 21 Hastings Mesa Subdivision, R1040093747
- e. Hearing: Consideration of a request by the Assessor to Deny Petition 2021-8 for abatement or refund of taxes TY2018-19 Duquette, Arthur & Elizabeth c/o Duff & Phelps, R1040088035.

- f. Hearing: Consideration of a request by the Assessor to Deny Petition 2021-29 for abatement or refund of taxes TY2020 Duquette, Arthur & Elizabeth c/o Duff & Phelps, R1040088035.

Present: Peggy Kanter, Assessor

**MOTION** by Hilary Cooper to deny Duff & Phelps petition 2021-28, Elder, Nathania, Tax Year 2020, and Petition 2021-7, Elder, Nathania, Tax years 2018-19, and Petition 2021-8, Duquette, Arthur & Elizabeth, Tax years 2018-19 and Petition 2021-29, Duquette, Arthur & Elizabeth, Tax year 2020, due to the petitioners not providing any supporting documentation and the tax agent choosing not to be present to provide additional information for the Board's consideration. **SECONDED** by Kris Holstrom. **PASSED 3-0. (ATTACHMENT – I)**

- g. Hearing: Consideration of a request by the Assessor to Deny Petition 2021-33 for abatement or refund of taxes, TY2020, Henry N Goodman c/o Ray Bowers, Lot 27 Telluride Ski Ranches, R1030007271.

Present: Peggy Kanter, Assessor; Ray Bowers, Petitioner's agent

**MOTION** by Kris Holstrom to deny the petition for abatement 2021-33, Henry N Goodman, as it does not meet the contiguous classification as it is not under common ownership.

**SECONDED** by Hilary Cooper. **PASSED 3-0. (ATTACHMENT II)**

10:36 a.m. Recessed.

10:45 a.m. Reconvened.

- h. Presentation and discussion of the Model Traffic Code.

Presenter: Amy Markwell, County Attorney; Bill Masters, County Sheriff

Note: Continued research and review of this Ordinance before proceeding.

- i. Consideration of a Resolution by the Board of County Commissioners Authorizing the Chair of the Board to Execute All Closing Documents Required to Effect the Acquisition of Real Property (Jackson Street) in Sawpit, Colorado.

Present: Ryan Righetti, Road and Bridge Superintendent; Amy Markwell, County Attorney

**MOTION** by Kris Holstrom to approve Resolution #2021-10 which authorizes the Chair of the Board to execute all closing documents that may be required in order to acquire the real property currently known as Jackson Street that will become part of County Road 58P and incorporated into the County Road System. **SECONDED** by Hilary Cooper. **PASSED 3-0. (ATTACHMENT III)**

- j. Potential Executive Session: Housing Report, citation (4)(b).

Note: Item continued until later in the meeting.

## 6. **SOCIAL SERVICES MATTERS**

*(Board of Commissioners sitting as the San Miguel County Board of Social Services.)*

- a. Approval of Chair's signature on Social Services Department Balance Sheet January 2021, Earned Revenue and Expenditures January 2021, Expenditures through Electronic Benefit Transfers February 2021, Check Register for the Month of February 2021, MOE Report JAN-21 and 2021 Caseload Report.

**MOTION** by Kris Holstrom to approve the Chair's signature on Social Services Department Balance Sheet January 2021, Earned Revenue and Expenditures January 2021, Expenditures through Electronic Benefit Transfers February 2021, Check Register for the Month of February 2021, MOE Report JAN-21 and 2021 Caseload Report. **SECONDED** by Hilary Cooper. **PASSED 3-0.**

- b. Other, as needed.
  - 1. Overview of the requirements for foster families.

- 4.b. Approval of Chair's signature on a Behavioral Health Solutions Community Partnership Agreement with The Center for Mental Health.

Note: Continued from earlier in the meeting.

Note: Board direction to continue the discussion with the Behavior Health Solutions board to look at providing transparency and accountability for all organizations partnering with BHS.

Present: Carol Friedrich, Director of Social Services

7. **Recess for agenda-setting with the Board and Staff (No decisions will be made).**

12:16 p.m. Recessed.

12:46 p.m. Reconvened.

8. **PUBLIC HEALTH AND ENVIRONMENT**

*(Board of Commissioners sitting as the San Miguel County Board of Public Health and Environment.)*

- a. Discussion and update with the San Miguel County Stakeholders concerning the COVID 19 outbreak.

Present: Grace Franklin, Public Health Director

Public that Addressed the Board:

Greg Craig, County resident

Larry Mallard, Lodging committee

Douglas Tooley, County resident

Dr. Jeffrey Kocher, County resident

Commissioner COVID Updates:

Kris Holstrom - 5 Star State Certification Program

Hilary Cooper – Southwest County Call

Lance Waring - No updates

Jurisdictional Updates:

Patti Grafmyer - Town of Norwood

Laila Benitez - Town of Mountain Village

Kim Montgomery - Town of Mountain Village

DeLanie Young - Town of Telluride

- b. Potential Executive Session: Concerning Public Health, Meeting with an Attorney, citation (4)(b).

No Executive Session was needed.

9. **MANAGER MATTERS**

- a. Planning Matters: Executive Session- Consideration of potential comments on the Mountain Village masterplan, citation (4)(b).

Presenter: Mike Bordogna, County Manager; Kaye Simonson; Planning Director

**MOTION** by Kris Holstrom to go into Executive Session for legal advice, concerning the Mountain Village masterplan, citation (4)(b). **SECONDED** by Hilary Cooper. **PASSED 3-0.**

2:14 p.m. Recessed.

2:38 p.m. Reconvened.

**MOTION** by Kris Holstrom to come out of Executive Session. **SECONDED** by Hilary Cooper. **PASSED 3-0.**

Note: The County Attorney requested that the above item not have written minutes as it constitutes a privileged attorney-client communication and a statement signed by the attorney and chair is attached. (ATTACHMENT IV)

Note: Staff was directed to prepare a comment letter regarding the Mountain Village masterplan.

- b. Potential Executive Session: Update on our Broadband and IRU's., citation (4)(e).

Presenter: Mike Bordogna, County Manager

9.c. Other, as needed.

1. A comment letter will be prepared concerning the clean-up at the Dominican mine
2. Update on the removal of the Wilson Mesa Parcel by the State Land Board
3. A Village Court Apartment has been acquired for the County. It will be a rental for County Staff
4. Field Trip dates explored to meet with Connie Clementon BLM to the Gypsum Valley, Dry Creek Basin

5.j. Potential Executive Session: Housing Report, citation (4)(b).

Note: Continued from earlier in the meeting.

Presenter: Heather Widlund, GIS Director; Mike Bordogna, County Manager

**MOTION** by Hilary Cooper to go into Executive Session. **SECONDED** by Kris Holstrom. **PASSED 3-0.**

3:17 p.m. Recessed.

3:46 p.m. Reconvened.

**MOTION** by Kris Holstrom to come out of Ext Session. **SECONDED** by Hilary Cooper. **PASSED 3-0.**

Note: The County Attorney requested that the above item not have written minutes as it constitutes a privileged attorney-client communication and a statement signed by the attorney and chair is attached. (ATTACHMENT IV)

Note: Only the one item was discussed regarding a Housing Report, citation (4)(b).

10. **COMMISSIONER UPDATES**

- a. Hilary Cooper - Outside Meetings, Updates on Legislation.

4:03 p.m. Hilary Cooper left the meeting.

Kris - Economic Survey  
Lance - Soil Health Meeting

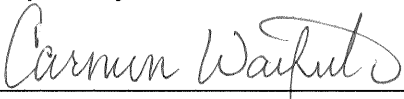
**MOTION** by Kris Holstrom to adjourn the meeting. **SECONDED** by Lance Waring. **PASSED 2-0**

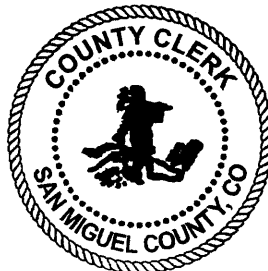
11. **ADJOURNMENT**

4:04 p.m.

20210324-BOCC-Audio

Respectfully submitted,

  
Carmen Warfield, Chief Deputy Clerk



Approved April 21, 2021.

SAN MIGUEL COUNTY BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
Lance Waring, Chair

ATTEST:

  
\_\_\_\_\_  
Mike Bordogna, County Manger

2021-28

PETITION FOR ABATEMENT OR REFUND OF TAXES

RECEIVED

County: San Miguel

Date Received \_\_\_\_\_  
(Use Assessor's or Commissioners' Date Stamp)

JAN 12 2021  
ATTACHMENT I

Section I: Petitioner, please complete Section I only.

Date: 1 4 2020  
Month Day Year

Petitioner's Name: ELDER NATHANIA S TTEE OF DANIEL & AND NA c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990

Denver CO 80202  
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>R1040093747</u>	

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2020 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Petitioner's estimate of value: \$ 225,000 (2020)  
Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

Petitioner's Signature \_\_\_\_\_ Daytime Phone Number ( ) \_\_\_\_\_  
Email \_\_\_\_\_

By Brad Baugh Daytime Phone Number (303) 749-9007  
Agent

Printed Name: Brad Baugh Email brad.baugh@duffandphelps.com

\*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II:

Assessor's Recommendation  
(For Assessor's Use Only)

Tax Year 2020

	Actual	Assessed	Tax
Original	<u>225,000</u>	<u>65,250</u>	<u>\$ 2485.76</u>
Corrected	<u>225,000</u>	<u>16,690</u>	<u>\$ 612.96</u>
Abate/Refund	<u>0</u>	<u>49,160</u>	<u>\$ 1872.80</u>

☐ Assessor recommends approval as outlined above.

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(i)(D), C.R.S.

Tax year 2020 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ Assessor recommends denial for the following reason(s):  
Does not meet the criteria for  
contiguous classification.  
Not common ownership

Peggy Kanta  
Assessor or Deputy Assessor's Signature

15-DPT-AR No. 920-66/17

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition 39-1-113(1.7) C.R.S.

Section IV: Decision of the County Commissioners

WHEREAS, the County Commissioner of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 3/24/2021 at which meeting there were present the following members: Lance Waring, Kris Holstrom, and Hilary Cooper with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor Peggy Kanter present and Petitioner not present Agent - Duff and Phelps not present, and where, the said County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board agrees with the recommendation of the Assessor and the petition be denied with an abatement/refund as follows:

2020	\$ 0	\$ 0	0	\$ 0	\$ 0
Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund

DocuSigned by:  
Lance Waring  
72B54142B3811  
Board of County Commissioners, Chair

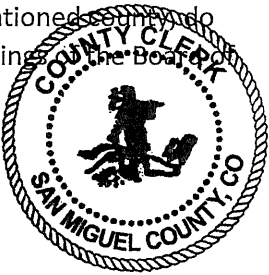
I, Carmen Warfield, County Clerk of the Board of County Commissioners in and for the aforementioned county do hereby certify that the above and foregoing order is truly copied form the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County

Date signed 3/25/2021

DocuSigned by:  
Carmen Warfield  
BE2AF0C39C83408...

County Clerk's or Deputy Clerk's Signature



Section V: Action of the Property Tax Administrator  
(For all abatement greater than \$10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby

☐ Approved ☐ Approved in Part \$ ☐ Denied for the following reason(s):

Secretary's Signature

Property Tax Administrator's Signature

Date

2021-7

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received JAN 08 2021  
(Use Assessor's or Commissioners Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: December 8th 2020  
Month Day Year

Petitioner's Name: ELDER NATHANIA S TTEE OF DANIEL & AND NA c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St., Ste 990  
Denver CO 80202  
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>R1040093747</u>	

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2018 and 2019 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residential account number. We believe this vacant property is eligible for a residential reclassification.

Petitioner's estimate of value: \$ 200,000 (2018) and \$ 225,000 (2019)  
Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

Petitioner's Signature \_\_\_\_\_ Daytime Phone Number (\_\_\_\_) \_\_\_\_\_  
Email \_\_\_\_\_  
By Rachel Jackson Daytime Phone Number 303 749-9089  
Printed Name: Rachel Jackson Email rachel.jackson@duffandphelps.com

\*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II:

Assessor's Recommendation  
(For Assessor's Use Only)

	Tax Year <u>2018</u>			Tax Year <u>2019</u>		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	<u>200000</u>	<u>58000</u>	<u>\$2089.57</u>	<u>225000</u>	<u>65250</u>	<u>\$2448.25</u>
Corrected	<u>200000</u>	<u>14400</u>	<u>\$518.79</u>	<u>225000</u>	<u>16090</u>	<u>\$603.71</u>
Abate/Refund	<u>0</u>	<u>43600</u>	<u>\$1570.78</u>	<u>0</u>	<u>49160</u>	<u>\$1844.54</u>

☐ Assessor recommends approval as outlined above.

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(i)(D), C.R.S.

Tax year: 2018 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: 2019 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ Assessor recommends denial for the following reason(s):  
Does not meet the criteria for  
contiguous classification  
Not in common ownership

Logan Kanta  
Assessor's or Deputy Assessor's Signature



FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition 39-1-113(1.7) C.R.S.

Section IV: Decision of the County Commissioners

WHEREAS, the County Commissioner of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 3/24/2021 at which meeting there were present the following members: Lance Waring, Kris Holstrom, and Hilary Cooper with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor Peggy Kanter present and Petitioner not present Agent - Duff and Phelps not present, and where, the said County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board agrees with the recommendation of the Assessor and the petition be denied with an abatement/refund as follows:

2018 \$ 0 2019 \$ 0

Year Assessed Value Taxes Abate/Refund Year Assessed Value Taxes Abate/Refund

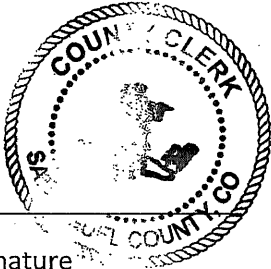
DocuSigned by: Lance Waring Board of County Commissioners, Chair

I, Carmen Warfield, County 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 form 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

Date signed 3/25/2021

DocuSigned by: Carmen Warfield County Clerk's or Deputy Clerk's Signature



Section V: Action of the Property Tax Administrator (For all abatement greater than \$10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby

Approved Approved in Part \$ Denied for the following reason(s):

Secretary's Signature Property Tax Administrator's Signature Date

2021-8

# PETITION FOR ABATEMENT OR REFUND OF TAXES RECEIVED

County: San MiguelDate Received JAN 08 2021  
(Use Assessor's or Commissioners' Date Stamp)**Section I: Petitioner, please complete Section I only.**Date: December 31st, 2020

Month Day Year

Petitioner's Name: DUQUETTE ARTHUR AND & DUQUETTE ELIZABETH c/o Duff & PhelpsPetitioner's Mailing Address: 1200 17th St., Ste 990DenverCO80202

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)  
R1040088035

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2018 and 2019 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residential account number. We believe this vacant property is eligible for a residential reclassification.

Petitioner's estimate of value: \$ \$617,500 (2018) and \$ \$617,500 (2019)  
Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

Petitioner's Signature

Daytime Phone Number ( )

Email

By Rachel JacksonDaytime Phone Number 303 749-9089Printed Rachel JacksonEmail Rachel.jackson@duffandphelps.com

\*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

**Section II:****Assessor's Recommendation**

(For Assessor's Use Only)

	Tax Year <u>2018</u>			Tax Year <u>2019</u>		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	<u>617500</u>	<u>179080</u>	<u>6451.72</u>	<u>617500</u>	<u>179080</u>	<u>6719.26</u>
Corrected	<u>617500</u>	<u>44460</u>	<u>1601.76</u>	<u>617500</u>	<u>44150</u>	<u>1656.55</u>
Abate/Refund	<u>0</u>	<u>134620</u>	<u>4849.96</u>		<u>134930</u>	<u>5062.71</u>

☐ Assessor recommends approval as outlined above.

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(i)(D), C.R.S.

Tax year: 2018 Protest?☒ No☐ Yes (If a protest was filed, please attach a copy of the NOD.)Tax year: 2019 Protest?☒ No☐ Yes (If a protest was filed, please attach a copy of the NOD.)
☒ Assessor recommends denial for the following reason(s):
2018 Denied: Filed after Jan 1, 20212019 Denied No Documentation provided

Assessor's or Deputy Assessor's Signature

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition 39-1-113(1.7) C.R.S.

Section IV: Decision of the County Commissioners

WHEREAS, the County Commissioner of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 3/24/2021 at which meeting there were present the following members: Lance Waring, Kris Holstrom, and Hilary Cooper with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor Peggy Kanter present and Petitioner Duquette not present Agent - Duff and not present Agent - Phelps not present, and where, the said County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board agrees with the recommendation of the Assessor and the petition be denied with an abatement/refund as follows:

2018	\$ 0	\$ 0	2019	\$ 0	\$ 0
Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund

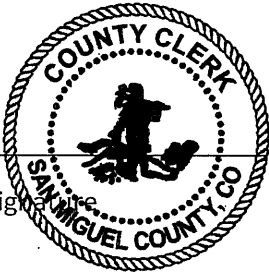
DocuSigned by:  
Lance Waring  
Board of County Commissioners, Chair

I, Carmen Warfield, County 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 form 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

Date signed 3/25/2021

DocuSigned by:  
Carmen Warfield  
County Clerk's or Deputy Clerk's Signature



Section V: Action of the Property Tax Administrator  
(For all abatement greater than \$10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby

☐ Approved ☐ Approved in Part \$ ☐ Denied for the following reason(s):

Secretary's Signature Property Tax Administrator's Signature Date

2021-29

PETITION FOR ABATEMENT OR REFUND OF TAXES **RECEIVED**

County: San Miguel

Date Received JAN 12 2021  
(Use Assessor's or Commissioners' Date Stamp)

**Section I:** Petitioner, please complete Section I only.

Date: 1 4 2020  
Month Day Year

Petitioner's Name: DUQUETTE ARTHUR AND & DUQUETTE ELIZABETH c/o Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Ste. 990  
Denver CO 80202  
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>R1040088035</u>	

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2020 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

The subject property is under common ownership, contiguous and used in conjunction with the owner's residence.

Petitioner's estimate of value: \$ 617,500 (2020)  
Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

Petitioner's Signature \_\_\_\_\_ Daytime Phone Number ( ) \_\_\_\_\_  
Email \_\_\_\_\_

By Brad Baugh \_\_\_\_\_ Daytime Phone Number (303 ) 749-9007  
Agent

Printed Name: Brad Baugh Email brad.baugh@duffandphelps.com

\*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II:

Assessor's Recommendation  
(For Assessor's Use Only)

Tax Year 2020

	Actual	Assessed	Tax
Original	<u>617500</u>	<u>179080</u>	<u>6822.23</u>
Corrected	<u>617500</u>	<u>44150</u>	<u>1681.94</u>
Abate/Refund	<u>✓</u>	<u>134930</u>	<u>5140.29</u>

☐ Assessor recommends approval as outlined above.

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(i)(D), C.R.S.

Tax year: 2020 Protest? ☒ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ Assessor recommends denial for the following reason(s):  
No documentation provided by tax agent to review for ownership, mapping, use in conjunction with residence

Peggy Kanter  
Assessor's or Deputy Assessor's Signature

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition 39-1-113(1.7) C.R.S.

Section IV: Decision of the County Commissioners

WHEREAS, the County Commissioner of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 03/24/2021 at which meeting there were present the following members: Lance Waring, Kris Holstrom, and Hilary Cooper with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor Peggy Kanter present and Petitioner Duquette et al not present Agent - Duff and Phelps not present, and where, the said County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board agreed with the recommendation of the Assessor and the petition be denied with an abatement/refund as follows:

2020 \$ 179,080 \$ 0 0 \$ 0 \$ 0

Year Assessed Value Taxes Abate/Refund Year Assessed Value Taxes Abate/Refund

DocuSigned by: Lance Waring F8BF64194B3843D...

Board of County Commissioners, Chair

I, Carmen Warfield, County 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 form 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

Date signed 5/4/2021

DocuSigned by: Carmen Warfield BE2AF0C39C83408... DS

County Clerk's or Deputy Clerk's Signature

Section V: Action of the Property Tax Administrator (For all abatement greater than \$10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby

Approved Approved in Part \$ Denied for the following reason(s):

Secretary's Signature

Property Tax Administrator's Signature

Date

2020-33

## PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San MiguelDate Received  
(Use Assessor's or Commissioners' Date Stamp)

RECEIVED

Section I: Petitioner, please complete Section I only.

Date: January 15, 2021

Month Day Year

ATTACHMENT 1 JAN 21 2021

Petitioner's Name: Henry N. GoodmanPetitioner's Mailing Address: 105 Duane Street No 40G  
New York NY 10007

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)  
477909201003  
1030007271PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY  
Lot 27 Telluride Ski Ranches Filing 3  
1030007270 imp

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2020 and 2020 are incorrect for the following reasons (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

This petition is NOT based upon the ground of erroneous valuation. We only dispute the incorrect classification of the subject property. This lot should be classified for the year of 2020 as "residential land" because it is a) contiguous to the owner's residence parcel, b) under common ownership, and c) used as a unit in conjunction with the residence on the owner's contiguous lot 26. According to C.R.S. §39-1-102(14.4)(a) and the recent ruling by the Colorado Supreme Court, residential improvements are NOT required to exist on contiguous parcels and the subject should have been classified as "residential land" in 2020.

Petitioner's estimate of value: \$ not contested (2020) and \$ Value (Year)

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

Henry N. Goodman  
Petitioner's Signature

Daytime Phone Number (917) 470-7805

By Raymond N. Bowers  
Agent's Signature

Daytime Phone Number (970) 728-0708

\*Letter of agency must be attached when petition is submitted by an agent

If the Board of County Commissioners, pursuant to § 39-10-114(f), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: Assessor's Recommendation (For Assessor's Use Only)	
	Tax Year <u>2020</u>
	Actual Assessed Tax
Original	<u>448,000</u> <u>129,920</u> <u>\$4,968.92</u>
Corrected	<u>448,000</u> <u>32030</u> <u>\$1,225.02</u>
Abate/Refund	<u>97,890</u> <u>\$3,743.90</u>

☐ Assessor recommends approval as outlined above.

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(i)(D), C.R.S.

Tax year: \_\_\_\_\_ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: \_\_\_\_\_ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☒ Assessor recommends denial for the following reason(s):  
Lot 26 & 27, Telluride Ski Ranches F.I. #3  
were not under common ownership  
of 1-1-2020. Does not meet the  
criteria for contiguous classification.

Peagu Kanta  
Assessor or Deputy Assessor's Signature

15-DPT-AR No. 920-68/11

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition 39-1-113(1.7) C.R.S.

Section IV: Decision of the County Commissioners

WHEREAS, the County Commissioner of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 3/24/2021 at which meeting there were present the following members: Lance Waring, Kris Holstrom, and Hilary Cooper with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor Peggy Kanter present and Petitioner Goodman not present Agent - Ray Bowers present, and where, the said County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board agrees with the recommendation of the Assessor and the petition be denied with an abatement/refund as follows:

2020	\$ <sup>0</sup>	\$ 0	0	\$ <sup>0</sup>	\$ 0
Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund

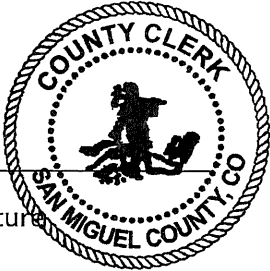
DocuSigned by:  
Lance Waring  
Board of County Commissioners, Chair

I, Carmen Warfield, County 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 form 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

Date signed 3/25/2021.

DocuSigned by:  
Carmen Warfield  
County Clerk's or Deputy Clerk's Signature



Section V: Action of the Property Tax Administrator  
(For all abatement greater than \$10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby

☐ Approved ☐ Approved in Part \$ ☐ Denied for the following reason(s):

Secretary's Signature

Property Tax Administrator's Signature

Date

**RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF SAN MIGUEL  
COUNTY, COLORADO AUTHORIZING THE CHAIR OF THE BOARD TO EXECUTE  
ALL CLOSING DOCUMENTS REQUIRED TO EFFECT THE ACQUISITION OF  
REAL PROPERTY (JACKSON STREET) IN SAWPIT, COLORADO**

**Resolution # 2021-010**

**ATTACHMENT III**

**WHEREAS**, the Town of Sawpit, Colorado (“Town”) is a statutory town duly organized and existing in accordance with Colorado law and has obligations regarding the maintenance of roads within its boundaries and receives monies from the state’s highway fund for the maintenance of said roads; and

**WHEREAS**, the Colorado Department of Transportation (“CDOT”) identified the intersection of State Highway 145 (“SH 145”) and Jackson Street, otherwise known as County Road 58P (“CR 58P”), as needing roadway and drainage improvements. In order for CDOT to complete the work, the Town needed to provide CDOT with all appropriate right of way (“ROW”) clearances and an \$80,372.91 contribution; and

**WHEREAS**, the Town and County entered into an Intergovernmental Agreement in 2020 whereby the County paid the funds to CDOT for the needed improvements and the Town would either reimburse the money or convey a fifty (50) foot ROW in fee or by easement from a point beginning at the intersection of SH 145 and Jackson Street heading north until Jackson Street intersects with and continues east along a portion of Blake Street and Wheeler Avenue to its termination at the Town’s boundary to the County (“Property”); and

**WHEREAS**, the Town of Sawpit has performed the work to survey and obtain the legal descriptions of the 50-foot ROW, has contacted Alexander B. Jones and Kenneth D. Jones, as joint tenants, the owners of Lots 1 and 2 along the proposed ROW (“Lot Owners”), for landowner agreement of this proposal and their willingness to deed a portion of their property within said ROW to the County, and has agreed to pay for the title commitment; and

**WHEREAS**, the County has initiated the title commitment and has drafted the necessary legal documents for the conveyance of the ROW by the Town and adjacent landowners to the County; and

**WHEREAS**, the Town and Lot Owners desire to convey the Property to the County so the Property can be added to the County Road System and included as a portion of CR 58P; and

**WHEREAS**, the Board of County Commissioners of San Miguel County, Colorado (“BOCC”) desires to acquire the following described real property to be added to the County Road System:



**LOT OWNER’S PROPERTY DESCRIPTION**

A portion of Lots 1 and 2, Block 1, Town of Sawpit, according to the Plat recorded March 5, 1896 in Plat Book 28 at page 10 in the office of the Clerk and Recorder of San Miguel County, Colorado, further described as follows:

BEGINNING at the Southeast corner of said Block 1, said point being the Point of Beginning (P.O.B.); Thence S 63°11'01" W along the Southerly boundaries of said Lots 1 and 2, a distance of 45.07 feet; Thence 37.46 feet along the arc of a non-tangential curve, concave to the southeast, having a central angle of 16°50'39", a radius of 127.44 feet, and a chord of 37.33 which bears N 36°39'25" E; Thence N 63°53'13" E a distance of 11.67 feet to the Easterly boundary of said Lot 1; Thence S 26°49'00" E along the Easterly boundary of said Lot 1, a distance of 16.53 feet to the Point of Beginning (P.O.B.); County of San Miguel, State of Colorado.

**TOWN’S PROPERTY DESCRIPTION**

A portion of the Town of Sawpit, San Miguel County, Colorado, further described as follows: BEGINNING at the Southeast corner of Block 1, Town of Sawpit, according to the Plat recorded March 5, 1896 in Plat Book 28 at page 10 in the office of the Clerk and Recorder of San Miguel County, Colorado, said point being the Point of Beginning (P.O.B.); Thence N 26°49'00" W along the Easterly boundary of said Block 1, a distance of 16.53 feet; Thence N 63°53'13" E a distance of 28.27 feet; Thence N 80°40'04" E a distance of 52.20 feet; Thence S 83°53'46" E a distance of 41.00 feet to the Corporate Limits of said Town of Sawpit; Thence S 00°00'00" E along the Corporate Limits of said Town of Sawpit, a distance of 51.29 feet to the Northerly boundary of the Bradbury Property as described at Reception No. 444620; Thence N 75°48'09" W along said Bradbury Property boundary, a distance of 7.11 feet; Thence N 83°53'46" W along said Bradbury Property boundary, a distance of 32.64 feet; Thence S 80°40'04" W along said Bradbury Property boundary, a distance of 38.05 feet; Thence S 63°53'13" W along said Bradbury Property boundary, a distance of 23.22 feet; Thence 65.79 feet along said Bradbury Property boundary, along the arc of a non-tangential curve, concave to the east, having a central angle of 48°40'51", a radius of 77.44 feet, and a chord of 63.83 which bears S 15°20'52" W to the Northerly boundary of the right-of-way for Colorado State Highway 145; Thence 50.45 feet along the Northerly boundary of the right-of-way for Colorado State Highway 145, along the arc of a non-tangential curve, concave to the south, having a central angle of 05°35'08", a radius of 517.50 feet, and a chord of 50.43 which bears N 89°22'25" W; Thence 74.37 feet along the arc of a non-tangential curve, concave to the east, having a central angle of 33°26'10", a radius of 127.44 feet, and a chord of 73.32 which bears N 11°31'01" E to the Southerly boundary of said Block 1; Thence N 63°11'00" E along the Southerly boundary of said Block 1, a distance of 45.07 feet to the Point of Beginning (P.O.B.); County of San Miguel, State of Colorado.

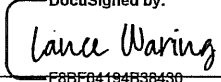
**WHEREAS**, pursuant to section 30-11-101 (1) (b), C.R.S., the BOCC, on behalf of San Miguel County, has the legal authority to purchase and hold real property; and

**WHEREAS**, the BOCC finds it appropriate to designate the Chair or Vice Chair as the individuals authorized to execute any documents required to effect the acquisition of the Property.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of County Commissioners of San Miguel County, Colorado hereby authorizes the Chair or the Vice Chair to execute any and all documents related to the acquisition of the Property.


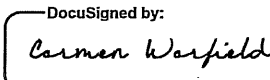
**DONE AND APPROVED** by the San Miguel County Board of County Commissioners at a duly noticed public meeting held in Telluride, Colorado on March 24, 2021.

**BOARD OF COUNTY COMMISSIONERS  
SAN MIGUEL COUNTY, COLORADO**

By:   
F8BF04194B38430...  
Lance Waring, Chair

Kris Holstrom	Aye x Nay	Abstain	Absent
Hilary Cooper	Aye x Nay	Abstain	Absent
Lance Waring	Aye x Nay	Abstain	Absent

ATTEST:

  
  
BE2AF0C39C63408...  
Carmen Warfield, Chief Deputy Clerk to the Board

**SAN MIGUEL COUNTY BOARD OF COMMISSIONERS  
MEETING**

3/24/2021

\_\_\_\_\_  
Date of Meeting

Executive Session Minutes Attest

I, Amy Markwell, County Attorney attest that the 03/24/2021  
\_\_\_\_\_  
Date of Meeting

Executive Session discussions of attorney-client matters were confined to a permissible executive session topic; and constituted a privileged attorney-client communication that does not have written minutes.

DocuSigned by:  
Amy Markwell  
13D869A155064D6...  
\_\_\_\_\_  
Amy Markwell, County Attorney

I, Lance Waring, Chair of the San Miguel County Board of  
Commissioners attest that the 3/24/21  
\_\_\_\_\_  
Date of Meeting

Executive Session discussions of attorney-client matters were confined to a permissible executive session topic; and constituted a privileged attorney-client communication that does not have written minutes.

DocuSigned by:  
Lance Waring  
F8DFC4194D30430...  
\_\_\_\_\_  
Chair