

**SAN MIGUEL COUNTY BOARD OF COMMISSIONERS
MINUTES**

SEPTEMBER 7, 2016

REGULAR MEETING

Second Floor, Miramonte Building
Telluride, Colorado

Present: Pro Tem Chair Art Goodtimes
Commissioner Amy Levek

Staff Present: County Administrator Lynn Black
County Attorney Steve Zwick
Chief Deputy Clerk Carmen Warfield

Absent: Chair Joan May

1. Call to order.
9:31 a.m.
2. Review of Agenda.
3. Calendar Review.
4. CONSENT AGENDA:
 - a. Ratification of Chair's signature on an Agreement for Services with Robert Newman, Leopard Creek Timber Frame Company for the 2016 Repair and Maintenance at Lewis Mill not to exceed \$7,500.
 - b. Approval of Chair's signature Special Events Permit, to serve regular Malt Beverage and Vinous on October 1, 2016, for Telluride Rotary Foundation, at 1500 Last Dollar Road, Telluride, Co., hangar 29 based on the County Clerk's Written Findings. (ATTACHMENT I)
 - c. Approval of Chair's signature as the Board of Commissioners and as San Miguel County Housing Authority on Amended and Restated Deed Restriction and Covenant with Solomon V. Gallegos, Lot 142, located in Aldasoro Ranch/PUD.
 - d. Ratification of Chair's signature on a grant agreement #16SHS17WR with Colorado Division of Homeland Security and Emergency Management (DHSEM) to improve the capabilities of citizens, local governments, and first response agencies in preparing for, responding to, and recovering from disasters.
 - e. Approval of Chair's signature on request by the Assessor to approve Petition #2016-31, Schedule R1080930338, for Abatement of Refund of Taxes for 2015 of \$11,805.80 to NLSC Autumn Colorado, LLC. (ATTACHMENT II) (EXHIBIT A)
 - f. Approval of hiring a hearing officer for an abatement filed for the years 2014 and 2015, account number R1040010505, owner Lisa D. Gold.
 - g. Approval of hiring a hearing officer for an abatement filed for the years 2014 and 2015, account numbers R1010000192, R1010000193 and R1010000194, owner Joseph S. and Diane H Steinberg.
 - h. Approval of Minutes: July 19, 2016, August 3, 2016, and August 17, 2016.
 - i. Acceptance of August 2016 Road Report.
 - j. Approval of Chair's signature on a grant agreement #3-08-0088-034-2016 with the United States Department of Transportation, Telluride Regional Airport Authority and County of San Miguel for Runway Safety Area Improvements -Phase 8 (rehabilitate an apron and connecting taxiway; improve airfield drainage).
 - k. Approval of Chair's signature as the Board of Commissioners and as San Miguel County Housing Authority on Amended and Restated Deed Restriction and Covenant with Amanda and Trenton Buttars, Lot 149, located in Aldasoro Ranch/PUD.
 - l. Approval of Ratification of Chair's signature on County Veterans Service Officer's August 2016, report.

MOTION by Levek to approve the [Consent Agenda] as presented. **SECONDED** by Goodtimes. **PASSED 2-0.**

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5. ADMINISTRATIVE MATTERS:

- a. Update with Acting Field Manager for the BLM Uncompahgre Field office in Montrose.

Present: Dana Wilson, Acting Field Manager for the BLM Uncompahgre Field Office; Hilary Cooper, County Resident

- d. Consideration to appoint a Commissioner to the Colorado Counties Inc. Legislative Committee.

Present: Lynn Black, County Administrator

MOTION by Levek to approve the appointment of herself [Amy Levek] to the Colorado Counties Inc. Legislative Committee. **SECONDED** by Goodtimes. **PASSED 2-0.**

- e. Consideration of a Resolution concerning the submission to the registered electors of unincorporated San Miguel County residing within the boundaries of the proposed San Miguel Authority for Regional Transportation. A proposal to approve an Intergovernmental Contract with the Town of Telluride and Mountain Village establishing the San Miguel Authority for Regional Transportation in accordance with the Colorado Regional Transportation Authority Law, C.R.S. Title 43, Article 4, part 6, including the authorization for such regional transportation authority to impose both a sales tax of 0.25% on taxable sales and an ad valorem property tax mill levy of .75 mills on taxable Real and Personal property located within the boundaries of the proposed regional transportation authority. (ATTACHMENT III – Resolution #2016-18)

Present: Steve Zwick, County Attorney; Lynn Black, County Administrator; Kris Holstrom, County Resident

MOTION by Levek to approve the Board of County Commissioners to enter into a intergovernmental contract establishing the San Miguel Authority for Regional Transportation ("SMART") which contract shall not take effect until and unless it is approved by a majority of the registered electors residing within the boundaries of the proposed regional transportation authority ("RTA") voting on said ballot proposal at the November 8, 2016, general election. **SECONDED** by Goodtimes. **PASSED 2-0.**

- f. Consideration to deny 13 Petition for abatements. Petitioner requested an Administrative denial.

MOTION by Levek to approve the Assessor's recommendation of denial of the following Petition for abatements filed for the years 2014 and 2015. (ATTACHMENT IV – Exhibit B)

Account #/ Ownership Last Name

1. R1080093387, RFO
2. R1030093079, Burke
3. R1040013121, Fuhler
4. R1080087415, Lot 416B
5. R1080090898, Butler
6. R1080089101, Butler
7. R1080090892, Butler
8. R1080030050, AARIS
9. R1080030048, AARIS
10. R1030050026, P7 Holdings
11. R2040098484, Tiedeken
12. R1080090107, Tanner
13. R1080088633, Faulk

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SECONDED by Goodtimes. **PASSED 2-0.**

8. Open Space and Recreation:
a. Consideration to approve Bear Creek Trail Connection Comment Letter.

Present: Lynn Black, County Administrator

MOTION by Levek to approve the Bear Creek Trail Connection Comment Letter with the following changes to shorten the current draft eliminating everything but the 1st; 3rd and the last paragraph to create a more concise comment letter without the detailed background. **SECONDED** by Goodtimes with the approved changes. **PASSED 2-0.**

9. ADMINISTRATOR'S REPORT:
b. Town of Ophir Source Water Protection Plan
a. Update with County Administrator.
1. Division of Local Affairs Officials scope/contract.
2. Broadband Plan and update.
c. Other.
1. Tri-State Generation and Transmission Nucla Substation to close by the end of 2022.
2. Idarado Mill and the discussion of other uses and the possibility of a grant collaboration with the Telluride Foundation.

Present: Lynn Black, County Administrator; Kris Holstrom, County Resident; Terri Snyder Lamers, County Resident; Hilary Cooper, County Resident; Kate Jones, Executive Director of the Telluride Arts District

5. ADMINISTRATIVE MATTERS: Continued.
b. Update on the "The Transfer Warehouse," 200 South Fir St. Telluride.

Present: Kate Jones, Executive Director of the Telluride Arts District

- c. Update on the Norwood Raw Water project.

Present: Clay Wadman, County Resident, Member of the Norwood Raw Water Project; Hilary Cooper, County Resident

MOTION by Levek to submit a letter of support for the Norwood Raw Water project. **SECONDED** by Goodtimes. **PASSED 2-0.**

11:02 a.m. Recessed.
11:12 a.m. Reconvened.

9. ADMINISTRATOR'S REPORT: Continued.
c. Other.
2. Idarado Mill and the discussion of other uses and the possibility of a National Endowment for the Arts grant collaboration with the Telluride Foundation.

Present: April Montgomery, Telluride Foundation

Board Consensus to not write a letter of support without Idarado in support of a grant that utilizes their building as it currently is not owned by San Miguel County. The Board also wants the verbal support from the Telluride Arts so that the Telluride Foundation and Telluride Arts are not competing with each other for the same grant but in collaboration.

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6. PLANNING MATTERS:

- a. Consideration and possible Approval of a Multi-Family Housing Deed Restriction and Covenant [revised] template that would be offered to owners of multi-family or work-force housing deed-restricted properties to replace the current Deed Restriction and Land Use Code provisions for Affordable Housing.

Present: Lois Major, Attorney Representing County; Shirley Diaz, Executive Director Housing Authority; Mike Rozycki, County Planning Director; Terri Lamers, County Resident; Hilary Cooper, County Resident

MOTION by Levek to approve the multi-family housing unit (MFHU) with the following change in section 4.2 Rental Regulations "*The Subject Property Owner may not lease the Subject Property for a term of less than six (6) months*". The previous version stated nine (9) months. **SECONDED** by Goodtimes. **PASSED 2-0.**

7. San Miguel Housing Authority:

- a. Consideration of a request by Louise Kirsch to sign the San Miguel County Amended and Restated Deed Restriction and Covenant.

Present: Louise Kirsch, Owner of 528 Society Dr., Lot 35B, Lawson Hill, Phase One and Two PUD; Shirley Diaz, Executive Director Housing Authority

MOTION by Levek as the San Miguel County Housing Authority Board finds Louise Kirsch has been complying with her Exception since 2009, and with the passing of the Covenant for Lawson Hill Owners grants Ms. Kirsch permission to sign the Covenant and instructs County Attorney to record a Release Agreement, if required, per the Exception Agreement recorded at reception #436635. **SECONDED** by Goodtimes. **PASSED 2-0.**

10. COMMISSIONER AND PUBLIC DISCUSSION:

- a. Public Discussion.
 1. Ideas Festival.

Present: Kris Holstrom, County Resident

8. Open Space and Recreation: Continued.

- b. Other.
 1. Update on the Memorandum of Understanding with Tres Rios.
 2. Update on the Memorandum of Understanding with Oil and gas lease sales.

10. COMMISSIONER AND PUBLIC DISCUSSION: Continued.

- b. Update on Outside Meetings.
 2. Amy Levek – Forest Public Health, Site Tour Idarado Mill, Silver Pick +Road site visit.
 1. Art Goodtimes – CCI-Western District Meeting, Public Lands Partnership, Legislative Subcommittee, Joint Press Release on the Rainbow Gathering, Indigenous People's Day
 3. ~~Jean May – Telluride Airport Authority, U.S. Forest Service Federal Advisory Committee~~
- c. ~~Website postings and press releases.~~
- d. General Discussion.
 1. Consideration of a letter of support for J. David Reed for the appointment to the Colorado Mesa University Board of Trustees.

MOTION by Levek to approve a letter of support for J. David Reed for appointment to the Colorado Mesa University Board of Trustees. **SECONDED** by Goodtimes. **PASSED 2-0.**

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12:31 p.m. Recessed.
12:34 p.m. Reconvened.

11. ATTORNEY MATTERS

- a. Update on litigation .
 - 1. Executive Session: Halper et al. V. San Miguel County Assessor et al. Colorado Court of Appeals Case No. 2016CA1217, Citation (4)(b).
- b. Executive Session: Discussion related to the Norwood transfer station parcel for the proposed (SMPA) Land Lease and Solar Easement, Citation (4)(b).
- c. Other.
 - 1. Executive Session: Land Negotiations, Citation (4)(a).

Present: Steve Zwick, County Attorney

MOTION by Levek to go into Executive Session to discuss Halper et al. V. San Miguel County Assessor et al. Court of Appeals Case Number: 2016CA1217, Citation (4)(b), discussion related to the Norwood transfer station parcel for the Proposed (SMPA) Land Lease and Solar Easement, Citation, (4)(b) and Land Negotiations, Citation (4)(a). **SECONDED** by Goodtimes. **PASSED 2-0.**

Note: The County Attorney requested that items 11.a. 11.b. not have written minutes as it constitutes a privileged attorney-client communication and a statement signed by the attorney and chair is attached. (ATTACHMENT V)

Note: Executive Session Minutes are confidential pursuant to 24-6-02(2)(d.5)(II)(A)(C), C.R.S. – Item 11.c.

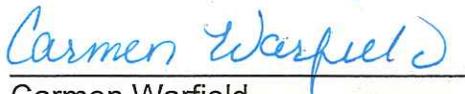
12:35 p.m. Recessed.
12:46 p.m. Reconvened.

Board only discussed the items it stated in Executive Session.

12. Adjournment.
12:47 p.m.

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Respectfully submitted,

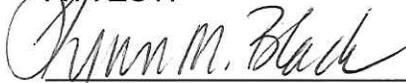

Carmen Warfield
Chief Deputy Clerk

APPROVED Oct. 5, 2016.

SAN MIGUEL COUNTY BOARD OF COMMISSIONERS


Joan May, Chair

ATTEST:


Lynn M. Black
County Administrator

WRITTEN FINDINGS

Date: August 18, 2016

To: San Miguel County Board of Commissioners

Re: Special Events Permit for: Telluride Rotary Foundation
Telluride Festival of Cars & Colors
618 Mountain Village Blvd - 2012
Telluride, CO 81435

1. Fees: \$60.00 paid Aug. 15, 2016 to San Miguel County, to serve Malt Beverage & Vinous on October 1, 2016.
2. Notice for posting on the proposed site was given to applicant Aug 22, 2016.

Notice does not need to be published in the Weekly Planet unless petitions of remonstrances are filed with me.

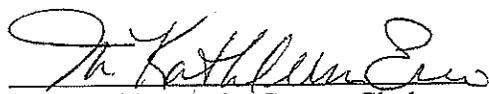
Meeting to be held at 9:40 o'clock A.M September 7, 2016 for approval of application.

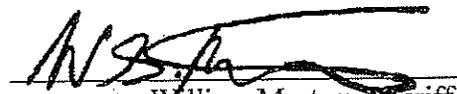
The Sheriff's office will be notified of an opportunity to comment (on any possible perceived law enforcement) at the meeting.

3. Fingerprinting is not required for a Special Events Permit.

William Masters, Sheriff, gives his approval on this application with the understanding that they be allowed to sell only malt, vinous & spirituous liquor.

4. Application is complete with the following documents:
 - (a) Diagram showing where liquor will be served and consumer.
 - (b) Certificate of Good Corporate Standing.
 - (c) Written permission from the San Miguel Open Space & Recreation Dept.
 - (d) Insurance attached.


M. Kathleen Erie, County Clerk


William Masters, Sheriff

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

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

Section I: Petitioner, please complete Section I only.

Date: July 5 2016 (Month Day Year)

Petitioner's Name: NLSC Autumn Colorado LLC

Petitioner's Mailing Address: c/o Layne F. Mann, Attorney, 7475 W. Fifth Avenue, Suite 321 Lakewood Colorado 80226

Table with 2 columns: SCHEDULE OR PARCEL NUMBER(S) and PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY. Includes Parcel #477903334338 and Account #R1080930338.

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 2015 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.)

In response to an appeal of the 2016 assessment of the subject property, the San Miguel County Assessor adjusted the subject property's total actual value from \$10,007,238 to \$7,354,243. Attached is a copy of the Notice of Determination issued by the County Assessor. For purposes of equalization of the 2015 total actual value for the subject property with the adjusted 2016 total actual value we respectfully request the subject property's 2015 total actual value be adjusted to \$7,354,243. No unusual condition existed that would support a value for 2015 different from the value for 2016.

Petitioner's estimate of value: \$ 7,354,243 (2015) 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 and Agent's Signature* (Layne F. Mann, Attorney #15611) with Daytime Phone Number and Email information.

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

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). Includes a table for Tax Year 2015 with columns for Actual, Assessed, and Tax. Also includes checkboxes for Assessor's recommendation and a signature line for the Assessor or Deputy Assessor.

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 III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ 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 \$10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year _____ | | |
|--------------|----------------|-----------------|------------|
| | <u>Actual</u> | <u>Assessed</u> | <u>Tax</u> |
| Original | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ |

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.

Petitioner's Signature Date

Assessor's or Deputy Assessor's Signature Date

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

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9 / 7 / 2016 at which meeting there were present the following members:

Art Goodtimes and Amy Level
Month - Day Year

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 (~~being present--not present~~) and

Petitioner N4 SC Autumn LLC (~~being present--not present~~), and WHEREAS, 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--does not agree~~) with the recommendation of the Assessor, and that the petition be (~~approved--approved in part--denied~~) with an abatement/refund as follows:

| | | |
|---------------------|-------------------------------|-----------------------------------|
| <u>2015</u> | <u>\$211,180</u> | <u>\$ 11,805.80</u> |
| <small>Year</small> | <small>Assessed Value</small> | <small>Taxes Abate/Refund</small> |

Jean May
Chairperson of the Board of County Commissioners' Signature

I, Carmen Warfield County 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 7 day of Sept., 2016
Month Year

Carmen Warfield
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 this 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 THE BOARD OF COUNTY COMMISSIONERS OF SAN MIGUEL COUNTY, COLORADO, CONCERNING THE SUBMISSION TO THE REGISTERED ELECTORS OF UNINCORPORATED SAN MIGUEL COUNTY RESIDING WITHIN THE BOUNDARIES OF THE PROPOSED SAN MIGUEL AUTHORITY FOR REGIONAL TRANSPORTATION OF A PROPOSAL TO APPROVE AN INTERGOVERNMENTAL CONTRACT WITH THE TOWNS OF TELLURIDE AND MOUNTAIN VILLAGE ESTABLISHING THE SAN MIGUEL AUTHORITY FOR REGIONAL TRANSPORTATION IN ACCORDANCE WITH THE COLORADO REGIONAL TRANSPORTATION AUTHORITY LAW, C.R.S. TITLE 43, ARTICLE 4, PART 6, INCLUDING THE AUTHORIZATION FOR SUCH REGIONAL TRANSPORTATION AUTHORITY TO IMPOSE BOTH A SALES TAX OF 0.25% ON TAXABLE SALES AND AN AD VALOREM PROPERTY TAX MILL LEVY OF 0.75 MILLS ON TAXABLE REAL AND PERSONAL PROPERTY LOCATED WITHIN THE BOUNDARIES OF THE PROPOSED REGIONAL TRANSPORTATION AUTHORITY LOCATED WITHIN UNINCORPORATED SAN MIGUEL COUNTY, COLORADO

Resolution No. 2016 - 18

WHEREAS, pursuant to the Colorado Regional Transportation Authority Law, C.R.S. Title 43, Article 4, Part 6, the Board of County Commissioners of San Miguel County, Colorado, ("BOCC"), has entered into the San Miguel Authority for Regional Transportation Intergovernmental Agreement with Town of Telluride and the Town of Mountain Village establishing the San Miguel Authority for Regional Transportation ("SMART"), a copy of which is attached hereto and incorporated herein by reference as Exhibit "A," subject to the express statutory requirements, including, but not limited to the provisions of § 43-4-603(4), Creation of authorities, that "No contract establishing an authority pursuant to this section shall take effect unless first submitted to a vote of the registered electors residing within the boundaries of the proposed authority" and, in accordance with § 43-4-603(3), the BOCC has held two public hearings regarding the intergovernmental contract, the first of which was held on June 15, 2016 and the second of which was held on August 3, 2016, following which the BOCC entered into such intergovernmental contract establishing the SMART which contract shall not take effect until and unless it is approved by a majority of the registered electors residing within the boundaries of the proposed regional transportation authority ("RTA") voting on said ballot proposal at the November 8, 2016, general election; and

WHEREAS, § 43-4-605, C.R.S., Powers of the authority, subsection (1)(j)(I), provides that the SMART has the following powers: "Subject to the provisions of section 43-4-612, to levy, in all or any designated portion of the members of the combination, a sales or use tax, or both, at a rate not to exceed one percent upon every transaction or other incident with respect to which a sales or use tax is levied by the state," as provided in said statute, and the members of the combination that have entered into the SMART Intergovernmental Agreement, have specifically authorized, pursuant to §43-4-612(1), C.R.S., the submission to the registered electors of that portion of the SMART combination that are within that part of the SMART boundaries located within unincorporated San Miguel County, of such a ballot measure that includes the imposition by the SMART of a levy of a 0.25% sales tax (one cent on each four dollars of taxable sales) on every

transaction or incident with respect to which a sales tax is levied by the State of Colorado (which does not include food sold for home consumption); and

WHEREAS, § 43-4-605, C.R.S., Powers of the authority, section (j.5)(I) provides that the SMART has the following powers: “Subject to the provisions of section 43-4-612, to impose a uniform mill of up to five mills on all taxable property within the territory of the authority” and pursuant to which the members of the combination that have entered into the SMART Intergovernmental Agreement, have specifically authorized, pursuant to §43-4-612(1), C.R.S., the submission to the registered electors of that portion of the SMART combination that are within that part of the SMART boundaries located within unincorporated San Miguel County, of such a ballot measure that includes the imposition by the SMART of a uniform mill levy of 0.75 mills on all taxable property located within the territory of the SMART, specifically including all taxable real and personal property located within that part of unincorporated San Miguel County located within the boundaries of the proposed SMART, and that any and all such tax revenues, generated from either or both such sales and/or ad valorem property tax shall be exempt from the revenue and spending limits set forth in Article X, Section 20, of the Colorado Constitution, and any other applicable Colorado constitutional or statutory provisions; and

WHEREAS, the SMART IGA and the SMART imposed sales and property taxes shall not take effect within unincorporated San Miguel County until and unless it is approved by a majority of the registered electors of unincorporated San Miguel County who reside within the boundaries of the proposed SMART who vote on the ballot measure at the November 8, 2016, general election; and

WHEREAS, the BOCC does hereby find and determine that the public health, safety, and welfare would be served and benefitted by the submission to those registered electors of that portion of the SMART combination that are within that part of the SMART boundaries located within unincorporated San Miguel County of the ballot measure set forth hereinbelow that would, subject to the approval of the registered electors residing within the boundaries of the proposed SMART, approve the establishment of the SMART and the imposition by the SMART of the specific sales and ad valorem property taxes set forth therein.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of San Miguel County, Colorado, as follows:

1. The recitals set forth hereinabove are hereby incorporated herein by reference as substantive provisions of this resolution.
2. Subject to the approval of the majority of registered electors voting thereon, at the general election to be held on November 8, 2016, on the question of the approval of the intergovernmental contract (agreement) creating the SMART, as set forth hereinbelow, such RTA shall be deemed to be approved, which approval shall include the majority of those registered electors voting thereon within that part of unincorporated San Miguel County located within the boundaries of the proposed SMART, and the majority of those registered electors of the Town of Telluride and the Town of Mountain Village, voting thereon.

Election

3. Submission to Registered Electors. The ballot measure, whose ballot title is set forth hereinbelow, shall be submitted to a vote of the registered electors of unincorporated San Miguel County who reside within the boundaries of the proposed SMART on Tuesday, November 8, 2016, which is the date of the next regular Colorado state general election. Pursuant to § 43-4-603(4), C.R.S., the SMART shall not be established, and specified SMART sales and property taxes shall not be imposed, unless a majority of the registered electors in unincorporated San Miguel County voting thereon at the election vote in favor thereof. The election shall be conducted in substantially the same manner as county elections, and the county clerk and recorder of each county in which the election is conducted shall assist the members of the combination of the proposed Authority (SMART) in conducting the election.

4. Ballot Title. The ballot title for the approval of the intergovernmental contract establishing the SMART, including the imposition of related sales and property taxes for the funding of the SMART, to be considered at the November 8, 2016, Colorado state general election, shall be in substantially the following form:

SHALL SAN MIGUEL AUTHORITY FOR REGIONAL TRANSPORTATION ("SMART") TAXES BE INCREASED \$1,300,000.00 IN 2017 (FIRST FULL FISCAL YEAR) AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM (I) THE LEVY OF AN ADDITIONAL 0.25% SALES TAX (ONE CENT ON EACH FOUR DOLLARS OF TAXABLE SALES) ON EVERY TRANSACTION OR INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE OF COLORADO AND (II) THE LEVY OF A UNIFORM MILL LEVY OF 0.75 MILLS ON ALL TAXABLE PROPERTY LOCATED WITHIN THE TERRITORY OF SMART; PROVIDED THAT SUCH TAX INCREASE COMMENCE ON JANUARY 1, 2017; AND SHALL SMART BE ESTABLISHED IN ACCORDANCE WITH THE PROVISIONS OF THE SMART INTERGOVERNMENTAL AGREEMENT (THE "SMART IGA") AS MAY BE AMENDED FROM TIME TO TIME BETWEEN SAN MIGUEL COUNTY, THE TOWN OF TELLURIDE AND THE TOWN OF MOUNTAIN VILLAGE, COLORADO, FOR THE PURPOSE OF PROVIDING EXPANDED MASS TRANSIT AND OTHER TRANSPORTATION SERVICES IN ACCORDANCE WITH THE SMART IGA; AND SHALL ALL AMOUNTS RECEIVED BY SMART FROM SUCH TAX INCREASES AND OTHER REVENUES AND EARNINGS THEREON BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

Enforcement

5. Delivery to Colorado Department of Revenue. If approved by the registered electors voting thereon, the San Miguel County Clerk and Recorder shall provide a copy of this resolution and notice of its adoption and approval to the executive director of the Colorado

Department of Revenue at least forty-five (45) days prior to the effective date of the sales tax created herein.

6. Colorado Department of Revenue to Enforce. The collection, administration, and enforcement of this sales tax shall be performed by the executive director of the Colorado Department of Revenue in the same manner as the collection, administration, and enforcement of the Colorado state sales tax, as supplement by article 2, title 29, C.R.S.

General Provisions

7. Said ballot measure concerning the approval of the intergovernmental contract creating the SMART and related taxation issues shall be voted upon only by San Miguel County registered electors legally eligible to vote at the November 8, 2016, general election who reside within the boundaries of the proposed SMART located within unincorporated San Miguel County.

8. Effective Date. If approved by the registered electors voting thereon at the November 8, Colorado state general election, the sales tax shall become effective on January 1, 2017. The ad valorem property tax mill levy shall become effective immediately upon the registered elector's approval of the SMART ballot measure as determined by the San Miguel County Clerk and Recorder, with said ad valorem property tax mill levy to be imposed for the 2016 property tax year, which taxes shall be due and payable in 2017.

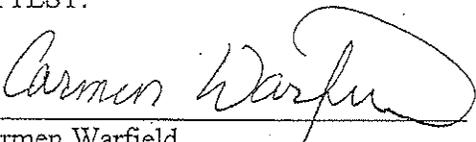
9. Upon the BOCC certifying this ballot measure to the San Miguel County Clerk and Recorder the form set forth hereinabove, all acts required or permitted by the Uniform Election Code of 1992, as amended, relevant to providing of notice, the mailing to electors of any required information and summaries for and against the ballot measure, voting by mail ballot elections, including absentee ballots, which are to be performed by the designated election official shall be performed by the San Miguel County Clerk and Recorder.

ADOPTED AND APPROVED this 7th day of September 2016.

BOARD OF COUNTY COMMISSIONERS
SAN MIGUEL COUNTY, COLORADO

By: 
Art Goodtimes, Vice Chair

ATTEST:


Carmen Warfield
Chief Deputy Clerk to the Board

Commissioner Levek moved that the Resolution be passed and adopted.

Commissioner Goodtimes seconded the motion.

The question being upon the passage and adoption of the Resolution, the roll was called with the following result:

| | |
|-------------------|---------------|
| Those voting YES: | Art Goodtimes |
| | Amy Levek |
| Those voting NO: | None |
| Absent: | Joan May |

The Chair thereupon declared that a majority of all of the Commissioners elected having voted in favor thereof, the motion was carried, and the Resolution duly passed and adopted.

Thereupon, after consideration of other business to come before the Board of County

Commissioners, the meeting was adjourned.



 Carmen Warfield, Chief Deputy Clerk to the Board



(SEAL)
 Attachments: Exhibit "A," SMART IGA

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Exhibit A

**SAN MIGUEL AUTHORITY FOR
REGIONAL TRANSPORTATION
INTERGOVERNMENTAL AGREEMENT**

By and among

TOWN OF TELLURIDE, COLORADO

TOWN OF MOUNTAIN VILLAGE, COLORADO

And

SAN MIGUEL COUNTY, COLORADO

Dated as of _____ 2016

Providing for the establishment of the "San Miguel Authority for Regional Transportation" as a Colorado Regional Transportation Authority pursuant to the Colorado Regional Transportation Law, Title 43, Article 4, Part 6, Colorado Revised Statutes, as amended.

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**SAN MIGUEL AUTHORITY FOR REGIONAL TRANSPORTATION
INTERGOVERNMENTAL AGREEMENT**

THIS SAN MIGUEL AUTHORITY FOR REGIONAL TRANSPORTATION INTERGOVERNMENTAL AGREEMENT (this "Agreement") is entered into as of _____ 2016 by and among TOWN OF TELLURIDE, COLORADO; TOWN OF MOUNTAIN VILLAGE, COLORADO; and THE UNINCORPORATED AREA ENCOMPASSED WITHIN THE BOUNDARIES OF THE TELLURIDE R-1 SCHOOL DISTRICT of SAN MIGUEL COUNTY, COLORADO; (the "initial Signatories").

RECITALS

WHEREAS, pursuant to title 43, article 4, part 6, Colorado Revised Statutes, as amended (the "Act"), Colorado counties and municipalities are authorized to establish, by contract, regional transportation authorities, which, upon the satisfaction of the conditions set forth in herein, are authorized to finance, construct, operate and maintain regional transportation systems;

WHEREAS, pursuant to title 29, article 1, part 2, Colorado Revised Statutes, as amended (the "Intergovernmental Relations Statute"), and article XIV, section 18 of the Colorado Constitution, governments may contract with one another to provide any function, service or facility lawfully authorized to each of the contracting units and any such contract may provide for the joint exercise of the function, service or facility including the establishment of a separate legal entity to do so;

WHEREAS, the Initial Signatories are a Colorado County and certain Colorado municipalities located within the boundaries of San Miguel County constituting the unincorporated area within the Telluride R-1 School District in southwest Colorado that desire to form a regional transportation authority pursuant to the Act and the Intergovernmental Relations Statute for the purpose of financing, constructing, operating and maintaining regional transportation systems consisting of Authorized Transportation Projects described in Section 6.02 herein;

WHEREAS, public transportation is a critical part of the solution to the nation's economic, energy, and environmental challenges. Regional transportation services enhance and support San Miguel County socially and economically, providing affordable or free transit to the region's visitors and employee base, and conversely benefit local employers with a reliable workforce;

WHEREAS, every segment of American society including individuals, families, communities and businesses, benefits from public transit, helping to bring a better quality of life to communities;

WHEREAS, in the spirit of regional cooperation the signatories of this Agreement wish to join and coordinate efforts in managing and improving public transit, increasing efficiencies in the short and long term, enhancing reliability and safety, and changing to meet future demand;

WHEREAS, stated goals of all jurisdictions in the region are to improve air quality, reduce greenhouse gas emissions, reduce traffic and congestion, and enhance safety on the limited highway access in the region and in these communities; and

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WHEREAS, transit services promote independent living for the elderly and the disabled by providing essential links to medical, social and other services, and the region recognizes the need to improve mobility options for all segments of the population.

AGREEMENT

NOW, THEREFORE, for and in consideration of the mutual covenants set forth below, the Initial Signatories hereby agree as follows:

ARTICLE I

DEFINITIONS

Section 1.01. Definitions from the Act. The following terms shall, when capitalized, have the meaning assigned to them in section 602 of the Act: "Bond", "Combination", "Construct", "Construction", "County", "Grant", "Municipality", "Operations and Maintenance Expenses", "Person", "Revenues", "Regional Transportation Activity Enterprise", "Regional Transportation System", "State".

Section 1.02. Other Definitions. The following terms shall, when capitalized, have the following meanings:

"Act" is title 43, article 4, part 6, Colorado Revised Statutes, as amended

"Administrative Advisory Committee" means a committee appointed by and serving at the direction and pleasure of the Board of Directors pursuant to Section 4.02 herein.

"Advisory Committee" means two or more persons appointed by the San Miguel Authority for Regional Transportation (Authority) pursuant to Article IV herein for the purposes of providing advice to the Board.

"Agreement" means the San Miguel Authority for Regional Transportation Intergovernmental Agreement, as amended from time to time in accordance with the terms herein.

"Alternate Director" means any person appointed as Alternate Director pursuant to Section 3.03 herein.

"Authority" means the San Miguel Authority for Regional Transportation, a political subdivision of and body corporate of the State established pursuant to this Agreement as a regional transportation authority under the Act and as a separate legal entity under the Intergovernmental Relations Statute.

"Authority Sales Tax" means a sales and use tax levied by the Authority in all or any designated portion of the Members in accordance with Section 605(1)(j)(I).

"Authorized Transportation Projects" refers to Specific Responsibilities outlined in Section 6.02 as such projects may be amended from time to time in accordance with Article XI herein, as well as the Regional Transportation Systems as described in §43-4-602(16), C.R.S.

"Ballot Question/Issue" is defined in Section 2.04(a) herein, and in §1-1-104(2.3)(2.4), C.R.S.

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"Board" means the Board of Directors of the Authority.

"Boundaries" means the boundaries of the Authority determined in accordance with Appendix A herein, as such Appendix and term may be amended from time to time in accordance with Article XI herein.

"Director" means any person appointed as such pursuant to Section 3.02 herein. Whenever the person appointed as a Member's Director is absent from a Board meeting, the term "Director" shall mean the "Alternate Director", if any, appointed by such Member pursuant to Section 3.03 herein.

"Division of Local Government" means the Division of Local Government in the State Department of Local Affairs.

"Governing Body" means, when used with respect to a Member, the town council, the board of trustees, board of commissioners or other legislative body, as appropriate, of such Member.

"Initial Boundaries" means the Boundaries of the Authority on the date the Authority is established pursuant to Article II herein, as such Initial Boundaries are determined in Accordance with Appendix A herein.

"Initial Members" means the Initial Signatories who become Members on the date on which the Authority is originally established pursuant to Section 2.05 herein.

"Initial Signatories" means the Municipalities and Counties that are signatories to this Agreement in its original form.

"Intergovernmental Relations Statute" refers to the statute that authorizes local governments to enter into agreements (§29-1-203, C.R.S).

"Member" means (a) the Initial Members and (b) any Municipality or County that becomes a Member of the Authority pursuant to Section 8.03 herein.

"Officers" means the Chair, Vice Chair, Secretary, or Treasurer of the Authority, and any subordinate officer or agent appointed and designated as an officer of the Authority or the Board.

"Regional Transit Services" means the transit services described in Appendix D herein, as may be amended from time to time in accordance with Article XI herein, and included within the "Regional Transportation System" as defined at §43-4-602(16), C.R.S.

"Transit" means conveyance of residents, visitors, or workers via publicly or privately operated motorized vehicle transport systems including but not limited to bus, van, or aerial tramway (gondola).

"Transportation" means any property, improvement or system related to the conveyance people or goods including but not limited to bridges, roadways, trails, motorized or non-motorized vehicles, aerial tramway (gondola), or train.

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ARTICLE II**ESTABLISHMENT OF THE AUTHORITY AND INITIAL MEMBERS**

Section 2.01. Establishment. The San Miguel Regional Authority for Transportation (SMART) shall be established as a separate political subdivision and body corporate of the State pursuant to the Act and as a separate legal entity created by a contract among the Initial Members pursuant to the Intergovernmental Relations Statute, effective upon satisfaction of the following conditions:

- (a) Each Initial Member (i) has held at least two public hearings on the SMART Agreement in accordance with §603(3), (ii) has submitted this Agreement for review and comment in accordance with §43-4-603(1.5), C.R.S. to the Colorado Department of Transportation, those counties and municipalities that border the Authority's boundaries; and (iii) has executed this Agreement (which execution shall constitute a representation by such Initial Member to the other Initial Members that the executing Initial Member has held the public hearings required by §603(3) and that Governing Body of such Initial Member has duly authorized its execution, delivery and performance of this Agreement);
- (b) This Agreement has been approved by a majority of the registered electors residing within the Initial Boundaries of the Authority at the time of the election who voted in the general election or special election called for such purpose in accordance with § 603(4); and
- (c) The Director of the Division of Local Governments has issued a certificate pursuant to § 603(1) stating that the Authority has been duly organized according to the laws of the State and such certificate has been recorded in the legal real estate records of San Miguel County pursuant to §603(1).

Section 2.02. Purpose. The purpose of the Authority is to coordinate, plan, finance, construct, operate and maintain a regional multi-modal transportation system within or outside the Boundaries of the Authority.

Section 2.03. Boundaries. The Initial Boundaries of the Authority shall be determined in accordance with Appendix A herein. Any territory included in the Boundaries of the Authority because the territory is included in the boundaries of a Municipality shall automatically be amended to include any territory annexed to the Municipality.

Section 2.04. Voter Approval.

(a) The Initial Signatories agree to submit ballot questions and/or ballot issues seeking voter approval of the establishment of the Authority herein at elections to be conducted on the 8th day of November, 2016 in accordance with the Act and other applicable law (the "Election"). Three separate ballot questions, which are hereafter referred to by the names indicated below and drafts of which are attached herein as Appendixes C-1 through C-4, shall be submitted to the registered electors of the following described areas within the boundaries of the Initial Signatories:

- (i) the "San Miguel County Establishment Question", a draft of which is attached herein as Appendix C-1, shall be submitted to San Miguel County

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registered electors residing within the unincorporated area within the proposed Authority Boundary;

(ii) the "Town of Telluride Establishment Question", a draft of which is attached herein as Appendix C-2, shall be submitted to the registered electors of the Town of Telluride;

(iii) the "Town of Mountain Village Establishment Question", a draft of which is attached herein as Appendix C-3, shall be submitted to the registered electors that are residents of the Town of Mountain Village;

(iv) the "Town of Mountain Village Funding Question", a draft of which is attached hereto as Appendix C-4, shall be submitted to the registered electors of the Town of Mountain Village.

(b) With the intent to put forth these measures as a coordinated election under the Clerk of San Miguel County, the Governing Body of each of the Initial Signatories named in the title of each ballot question shall take all actions necessary to submit such questions to the appropriate registered electors at the Election but may modify the ballot questions submitted by it in any manner that is consistent with the terms of this Agreement and the ballot questions/issues attached herein in Appendices C-1 through C-4. Any Governing Body's modification(s) to a ballot question that are inconsistent with the terms of this Agreement and the attached appendices shall require the written consent of each of the other Initial Signatories prior to its submittal to that body's registered electors. The designated election official for a coordinated election shall be the San Miguel County Clerk and Recorder.

(c) Each Initial Signatory shall pay the costs of conducting the election within its boundaries. For the purposes of allocating such costs, costs allocable to electors who reside in, or are properly registered to vote in a municipality shall be allocated to the municipality in which they reside or are registered to vote, and costs allocable to electors who reside in unincorporated areas shall be allocated to the county in which they reside.

Section 2.05. Initial Members. The Initial Signatories whose participation in the Authority is authorized by a majority of the registered electors voting on the ballot questions indicated below shall be the Initial Members of the Authority on the date the Authority is originally established pursuant to the Agreement:

(a) Unincorporated San Miguel County within the boundaries of the Telluride R-1 School District will be an Initial Member if a majority of the San Miguel County registered electors voting thereon approve the San Miguel County Establishment Question;

(b) Town of Telluride will be an Initial Member if a majority of the Town of Telluride registered electors voting thereon approve the Town of Telluride Establishment Question;

(c) Town of Mountain Village will be an Initial Member if a majority of the Town of Mountain Village registered electors that are legal residents of the Town of Mountain Village voting thereon approve the Town of Mountain Village Establishment Question, and if a majority of the Town of Mountain Village registered electors approve the Town of Mountain Village Funding Question;

ARTICLE III

BOARD OF DIRECTORS

Section 3.01. Establishment and Powers. The Authority shall be governed by a Board of Directors as described in this Article. The Board shall exercise and perform all powers, privileges and duties vested in or imposed on the Authority, subject to the provisions of this Agreement and §604(1)(a) of the Act.

Section 3.02. Directors. The Board shall be composed of two regular Directors appointed by each Member from the Town of Telluride, the Town of Mountain Village and San Miguel County.

Section 3.03. Alternate Directors. In addition to the Director(s) appointed by it, each Member shall appoint one Alternate Director who shall be deemed to be such Member's Director for all purposes, including, but not limited to, voting on resolutions whenever the person appointed as such Member's Director is absent from a Board meeting.

Section 3.04. Appointment of Directors and Alternate Directors. As required by §603(2)(b)(I) of the Act, each of the Director(s) and the Alternate Director appointed by a Member shall both be elected officials of the Governing Body of such Member and shall be appointed as a Director or Alternate Director by the elected officials of the Governing Body of such a member.

Section 3.05. Terms of Office. The term of office of each Director and Alternate Director shall commence with the first meeting of the Board following his or her appointment and shall continue until (a) the date on which a successor is duly appointed or (b) the date on which he or she ceases to be a member of the Governing Body of the appointing Member.

Section 3.06. Resignation and Removal. Any Director or Alternate Director (a) may resign at any time, effective upon receipt by the Secretary or the Chair of written notice signed by the person who is resigning; and (b) may be removed at any time by the Governing Body of the Member that appointed him or her, effective upon receipt by the Secretary or the Chair of written notice signed by the Governing Body of the appointing Member.

Section 3.07. Vacancies. Vacancies in the office of any Director or Alternate Director shall be filled in the same manner in which the office was originally filled pursuant to Section 3.04 herein.

Section 3.08. Compensation. Directors and Alternate Directors shall serve without compensation, but may be reimbursed for expenses incurred in serving in such capacities upon such terms and pursuant to such procedures as may be established by the Board.

Section 3.09. Resolution and Voting. All actions of the Board shall be by written resolution. Except as otherwise provided in Section 3.10 herein, resolutions of the Board shall be adopted upon the affirmative vote at an open and noticed public meeting of at least a simple majority of the Directors then in office who are eligible to vote on the measure. A minimum vote of two-thirds of the Directors then in office is required per §43-4-605(2)(II) C.R.S. in the case of adding territory and members to the Authority. The Authority shall provide at least 48 hours written notice of meetings to each Director and Alternate Director and to the Governing Body of each Member. Notwithstanding any other provision herein, a Director shall disqualify himself or

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herself from voting on any issue with respect to which he or she has a conflict of interest, unless he or she has disclosed such conflict of interest in compliance with §18-8-308 and 24-18-101 et seq., C.R.S., as amended.

Section 3.10. Special Rules Regarding Adoption of the Authority's Annual Budget.

Notwithstanding Section 3.09 herein, if the Board fails to approve the Authority's annual budget by resolution adopted in accordance with Section 3.09 herein by the end of the immediately preceding fiscal year of the Authority or any earlier date required by State law, until an annual budget is adopted, the Authority's budget for such year shall be the prior year's budget, with adjustments approved by a majority of the Directors then in office who are eligible to vote thereon that, in the aggregate, do not exceed the sum of "inflation" and the Authority's "local growth" as determined in accordance with Article X, §20(2)(f) and (g) of the Colorado Constitution. The procedures set forth in this Section may be modified by bylaws or rules adopted in accordance with Section 3.12 herein.

Section 3.11. Powers of the Board. The Board shall, subject to the limitations set forth herein, have (a) all powers that may be exercised by the board of directors or a regional transportation authority pursuant to the Act, including, but not limited to, the powers conferred by section 604(1) and (3) of the Act, and (b) all powers that may be exercised by the governing board of a separate legal entity that has been lawfully created by a contract among the Members pursuant to the Intergovernmental Relations Statute.

Section 3.12. Bylaws and Rules. The Board, acting by resolution adopted as provided in Section 3.09 herein, shall adopt bylaws or rules governing the activities of the Authority and the Board, including, but not limited to, bylaws or rules governing the conduct of Board meetings, voting procedures, the type of resolutions that must be in writing and procedures for the resolution of issue on which a simple or super majority cannot be obtained in accordance with Section 3.09 herein.

Section 3.13. Additional Directors. Notwithstanding any other provision herein, in order to comply with the provisions of §603(2)(b)(1) requiring a minimum of five Directors, if at any time there are fewer than five appointed Directors, then the underrepresented Member shall appoint an additional Director from the elected governing body of their jurisdiction within thirty days of the vacancy.

Section 3.14. Board Officers. The Board shall elect a Chair, a Vice Chair, a Secretary, and a Treasurer. The offices of Chair and Secretary may not be held by the same person.

(a) Chair. The Chair shall have the power to call meetings of the Board; the power to execute, deliver, acknowledge, file and record on behalf of the Authority such documents as may be required by this agreement, the Act or other applicable law; and such other powers as may be prescribed from time to time by the Board. The Chair may execute and deliver contracts, deeds and other instruments and agreements on behalf of the Authority as are necessary or appropriate in the ordinary course of its activities or as are duly authorized or approved by the Board. The Chair shall have such additional authority, powers and duties as are appropriate and customary for the office of the chair of the board of directors or entities such as the Authority, and as the Board may otherwise prescribe.

(b) Vice Chair. The Vice Chair shall be the Officer next in seniority after the Chair and, upon the absence of the Chair, shall have the authority, powers and duties of the Chair.

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The Vice Chair shall have such additional authority, powers and duties as are prescribed by the Board.

(c) Secretary. The Secretary shall give, or cause to be given, notice of all meetings (including special meetings) of the Board, keep written minutes of such meetings, have charge of the Authority's seal, be responsible for the maintenance of all records and files and the preparation and filing of reports to governmental agencies (other than tax returns), have authority to impress or affix the Authority's seal to any instrument requiring it (and, when so impressed or affixed, it may be attested by his or her signature), and have such other authority, powers and duties as are appropriate and customary for the office of the secretary of entities such as the Authority, and as the Board may otherwise prescribe. If a Treasurer has not been elected, the Secretary shall also serve as Treasurer and may use the title of Treasurer in performing the functions of Treasurer.

(d) Treasurer. Subject to rules and procedures established by the Board, the Treasurer shall be responsible or shall cause a designee of the Board to be responsible for custody of the funds and all stocks, bonds and other securities owned by the Authority and shall be responsible for the preparation and filing of all tax returns, if any, required to be filed by the Authority. The Treasurer shall receive all moneys paid to the Authority and subject to any limits imposed by the Board or the Chair, shall have authority to give receipts and vouchers, to sign and endorse checks and warrants in the Authority's name and on the Authority's behalf, and to give full discharge for the same. The Treasurer shall also have charge of disbursements of the funds of the Authority, shall keep full and accurate records of the receipts and disbursements, and shall deposit all moneys and other valuables in such depositories as shall be designated by the Board. The Treasurer shall deposit and invest all funds of the Authority in accordance with this Agreement and laws of the State applying to the deposit and investment of funds or regional transportation authorities formed under the Act. The Treasurer shall have such additional authority, powers and duties as are appropriate and customary for the office of Treasurer of entities such as the Authority, and as the Board may otherwise prescribe. If a Treasurer has not been elected, the Secretary shall also serve as Treasurer and may use the title of Treasurer in performing the functions of Treasurer.

ARTICLE IV

ADMINISTRATIVE AND ADVISORY COMMITTEES

Section 4.01. Generally. The Board, in accordance with §43-4-604(3)(h), C.R.S., has the power to appoint advisory committees related to the operations and planning of regional transportation and define the duties thereof.

Section 4.02. Administrative Advisory Committee. The Board shall appoint members to an Administrative Advisory Committee serving at the direction and pleasure of the Board. The term durations, number of members and makeup of the Administrative Advisory Committee will be determined and approved by a resolution of the Directors. The purpose of Administrative Advisory Committee will include but not be limited to advising on the Authority annual budget, operations and long range planning for Board adoption. Directors, Alternate Directors or Officers of the Authority shall not be members of the Executive Advisory Committee. The Administrative Advisory Committee shall not be authorized to exercise any power of the Board.

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Section 4.03. Other Advisory Committees. The Board may appoint and maintain other Advisory Committees to develop recommendations with respect to policy, planning and service matters. The members of Advisory Committees may be citizens, business and resort representatives, other regional government or public agencies that represent service area outside the boundaries of the Authority. Directors or Alternate Directors of the Authority may participate in these Advisory Committees. Advisory Committees shall not be authorized to exercise any power of the Board.

ARTICLE V

PERSONNEL

Section 5.01 Generally. Personnel will be at-will employees of the Authority including but not limited to an administrator and/or finance manager. Employees shall be recruited in an open process in accordance with equal opportunity employment requirements that prohibit discriminatory hiring practices based on age, race, gender, disability or religion or any other status protected by federal or state law.

Section 5.02. Administrator. The Administrator shall be the chief executive officer of the Authority, shall supervise the activities of the Authority, shall see that all policies, directions and orders of the Board are carried out and shall, under the supervision of the Board, have such other authority, powers or duties as may be prescribed by the Board. The administrator will hire and supervise staff for the Authority based on approved budget allocations for such positions.

Section 5.03. Powers and Duties. Notwithstanding any other provision of this Article, the Board at any time may expand, limit or modify the powers and duties of any employee.

Section 5.04. Vacancies. Vacancies in the office of any employee shall be filled in the same manner in which such office was originally filled.

Section 5.05. Compensation. The Authority shall determine the compensation of employees for services performed, and may reimburse them for expenses incurred, in serving in such capacities upon such terms and procedures as may be established by the Board.

ARTICLE VI

POWERS OF THE AUTHORITY

Section 6.01. General Grant of Power. The Authority shall, subject to limitations set forth herein, have (i) all powers granted by the Act to regional transportation authorities and (ii) all powers that may be exercised by a separate legal entity created by a contract among the Members pursuant to the Intergovernmental Relations Statute. Such powers shall include, but shall not be limited to:

- (a) the specific powers described in §42-4-605, C.R.S.;
- (b) the power to establish Regional Transportation Activity Enterprises in accordance with §42-4-606, C.R.S.;

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- (c) the power to establish local improvement districts in accordance with §42-4-608, C.R.S.;
- (d) the power to issue bonds in accordance with §42-4-609, C.R.S.;
- (e) the power to cooperate with any person or entity as provided in §42-4-610, C.R.S.;
- (f) the power to invest or deposit funds as provided in §42-4-616, C.R.S.; and
- (g) the power to petition for a judicial examination and determination of any power, act, proceeding or contract of the Authority as provided in §42-4-620, C.R.S.

Section 6.02. Specific Responsibilities. In addition to the general powers described in Section 6.01 herein, the Authority shall have the responsibilities described in this Section and shall have all powers necessary to carry out such responsibilities, subject to the availability of funds and, to the extent required by law, annual appropriation of funds by the Board. The description of specific responsibilities and powers in this Section shall not, however, limit the general powers of the Authority described in Section 6.01 herein.

- (a) **Regional Transit Services.** The Authority shall coordinate and may operate and fund Regional Transit Services as described in Appendix D, the Initial Service Plan, as may be amended from time to time per Article XI herein.
- (b) **Contract Transit Services.** The Authority may enter into contracts with any Member or other person or entity for the provision of transit services in the manner and subject to the terms of such contracts.
- (c) **Regional Transportation Planning.** The Authority shall engage in annual regional transportation planning to direct the Authorized Transportation Projects, pursue local, federal or state funding and coordinate overall transportation policy within the area in which it provides transit services. Regional transportation planning shall, as determined by the Board, include short range service and infrastructure planning as well as long range planning, corridor investment studies and related impact analyses.
- (d) **Planning, Construction and Maintenance of Regional Trails and Pedestrian Infrastructure.** The Authority shall provide planning and funding support for regional public trail maintenance, improvement and construction, in cooperation with Members, advisory groups and other agencies including but not limited to the USFS, BLM and CDOT. The emphasis will be on multi-modal trails that provide improved accessibility and connections between transit nodes, population centers and communities.
- (e) **Local Service.** The Authority may operate Authorized Transportation Projects of a Member jurisdiction (as distinguished from regional services) except as otherwise specifically provided herein, only pursuant to an agreement to which such Member pays the Authority for the services provided on the same fully allocated cost basis otherwise used to determine costs of services throughout the Authority's service area.
- (f) **Aerial Tramway (Gondola).** The Authority may plan for transitioning operations, maintenance, capital improvements, and the funding required for such functions of the Telluride-Mountain Village Gondola system (the "Gondola") to the Authority by December 31, 2027.

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1) **Capital Expenses.** The Authority may fund capital expenditures that have a useful life that extends beyond December 31, 2027. In such an event the Authority would fund the portion of the capital expense that is projected to extend beyond December 31, 2027. This limitation, however, shall not preclude individual Member contributions and/or Authority contributions for capital expenditures for enhanced Gondola operations prior to December 31, 2027 above the legal minimum service standards as established under the legal requirements of the First Amended and Restated Gondola Operating Agreement dated July 28, 1999.

2) **Operational Expenses.** The Authority may aggregate funds from Members related to the operation for the Gondola prior to December 31, 2027, but the Authority may not expend such funds for operations prior to December 31, 2027. This limitation, however, shall not preclude individual Member contributions and/or Authority contributions for enhanced Gondola operations above the legal minimum service standards as established under the legal requirements of the First Amended and Restated Gondola Operating Agreement dated July 28, 1999, nor shall this limitation preclude the Authority from expending local, state or federal grants for the operation of the Gondola.

Nothing in this Section 6.02(f)(2) shall be construed as obligating Authority tax revenue to fund operational expenses up to the legal minimum service standards of the Gondola prior to December 31, 2027.

Notwithstanding any of the foregoing, it is an objective of the Authority to assure the ongoing operation of the Gondola beyond December 31, 2027.

(g) **Transportation Related Infrastructure.** The Authority may assume the maintenance of existing facilities and may develop new park-and-ride facilities, transit stops, vehicle maintenance garages, trails, or other necessary infrastructure related to operations under the purview of the Authority.

(h) **Roadway Maintenance & Improvements**

(i) **Rail Projects and Service**

Section 6.03. Limitations on Powers of the Authority. Notwithstanding Sections 6.01 and 6.02 herein, the powers of the Authority shall be limited as follows:

(a) the Authority may only finance, construct, operate and maintain authorized transportation projects;

(b) Advisory Committees may only be appointed and may only exercise the powers as provided in Article IV herein;

(c) no action to establish or increase a tax or to create a multiple fiscal year debt or other financial obligation that is subject to §20(4)(b) of article X of the State Constitution shall take effect unless first submitted to a referendum vote in accordance with §42-4-612 of the Act;

(d) the Board shall deliver notice of any proposal to establish, increase or decrease any tax to any County or Municipality where the proposed tax or fee would be imposed in accordance with §42-4-613 of the Act; and

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(e) a notice of the imposition of or any increase in any fee or tax or the issuance of Bonds shall be sent to the Division of Local Government and shall be filed with the State Auditor and the State Transportation Commission in accordance with §42-4-614 of the Act.

Section 6.04. Existing Transit Services. The Authority shall not assume responsibility for the operation, funding or maintenance of any transit services provided by a member as set forth in Appendix D without the approval of that Member and of the Authority.

ARTICLE VII

FUNDING THE AUTHORITY

Section 7.01. Baseline Funding. The baseline funding of the Authority can be provided from the following sources pursuant to §43-4-605(1), 612, 613, and 614, C.R.S.:

- (a) A sales or use tax or both up to 1% with voter approval.
- (b) A property tax mill levy of up to 5 mills with voter approval.
- (c) A visitor benefit tax up to 2% with voter approval.
- (d) An annual motor vehicle registration fee of not more than ten dollars for each motorized vehicle registered with the San Miguel County Clerk and Recorder by persons residing within the boundaries of the Authority and stipulations as otherwise authorized by the Act. This fee can be imposed without further voter approval.

Section 7.02. Discretionary Member Contributions. A Member jurisdiction may make funding contributions, provide in-kind services or pay costs that otherwise would have been paid by the Authority (referred to as a "Discretionary Member Contribution"). Discretionary member contributions will be subject to Board approval on a case-by-case basis. The Authority will make a good faith effort to grant such Member a credit against other contributions or contract service payments to the Authority by or on behalf of such Member, in an amount equal to the discretionary member contribution.

Section 7.03. Mitigation of Development Impacts. The Authority acknowledges that regional land use development has an impact upon local and regional traffic congestion and the availability of parking. They further agree that improved transit services and infrastructure are a means for mitigating such impacts. Accordingly, Member jurisdictions shall provide recommendations for the appropriate planning and zoning boards to address transit based mitigation of the projected traffic impacts of a new development within their jurisdiction. Members shall provide recommendations regarding the means by which that the mitigation is imposed. This can include ordinance-based transit impact fees, conditions for approval imposed upon individual development projects, or other means. Funds derived from such mitigation may be remitted to the Authority to offset capital or operational costs and outlays associated with providing regional transit services to the Member.

Section 7.04. Pursuit of Grants. The Authority shall actively pursue grants to support its activities, including grants for offsetting operating and capital expenditures, long range planning and environmental review. The Authority shall also cooperate and assist Members in their pursuit of grants for transportation projects.

Section 7.05. Capital Projects and Bonds. The Authority may fund capital projects by the issuance of Authority Bonds pursuant to §43-4-609 if voter approval is obtained for the issuance of such bonds as required §43-4-612(2); through lease purchase agreements or other arrangements permitted by, and subject to compliance with the applicable provisions of State

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and Federal law; or through one or more agreements with one or more Members. Regional Transportation Enterprises pursuant to §43-4-606 do not require voter approval.

Section 7.06. No Implied Limits on Powers. Except as otherwise specifically provided, no provision of this Article shall limit the Authority's powers under the Act.

ARTICLE VIII

MEMBERS

Section 8.01. Initial Members. The Initial Members shall be the Initial Signatories whose participation in the Authority is approved by its registered electors at the November 8TH 2016 election as described in Section 2.05 herein.

Section 8.02. Withdrawal of Initial Members.

(a) An Initial Member may withdraw from the Authority only if:

(i) Any Ballot Questions required for the establishment of the Authority under Section 2.04 herein are not approved at the initial Election by a majority of the electors voting thereon; or

(ii) If a Ballot Question regarding the establishment of the Authority fails within the jurisdictional boundaries of one or more of the Initial Signatories, the Governing Body of an Initial Member where a Ballot Question has passed may, subsequent to the initial Election adopt a resolution or ordinance, and deliver written notice to all the other Initial Members, stating that such Initial Member has withdrawn from the Authority.

(iii) Members may only withdraw from the Authority subject to the conditions set forth in this Section. In particular none of the Initial Signatories may withdraw from the Authority if all three ballot measures described in Section 2.04(a) herein are approved by a majority of the registered electors voting thereon.

(b) If an Initial Member withdraws from the Authority pursuant to subsection (a) of this Section:

(i) the territory within the boundaries of such Initial Member will be excluded from the Boundaries of the Authority and Appendices A and B shall be amended.

(ii) the obligations of such Initial Member set forth in the Agreement shall terminate.

Section 8.03. Additional Members. Any County or Municipality or portion thereof, which is not an Initial Member of the Authority, may become a Member (for purposes of this Section, a "new Member") effective upon:

(a) The adoption of a resolution of the Board in accordance with Section 3.09 herein, the effectiveness of which may be conditioned by agreement and compliance of such new Member with any conditions which the Board, in its sole discretion, sees fit to impose;

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(b) unless the new Member is the State, approval of such new Member's participation in the Authority by the electors residing within the territory of the new Member that is to be included in the Boundaries of the Authority; and

(c) compliance with any other conditions to the admission of such new Member as a Member or its execution of the amended Agreement imposed under the Act, the Intergovernmental Relations Statute or any other applicable law.

Section 8.04 Future Elections. Non-resident property owners within the Town of Mountain Village who constitute registered electors within the Town of Mountain Village shall be eligible to vote on future ballot questions arising under §612(1) of the Act (a referendum election to establish or increase any tax authorized by the Act). However, non-resident property owners shall not be eligible to vote on future ballot questions arising under §612(2) of the Act (a referendum election to create a multiple fiscal year debt or other financial obligation that is subject to §20(4)(b) of article X of the State Constitution). In recognition of the restriction to be placed on the Town of Mountain Village's non-resident registered electors, which by the terms of this Agreement, shall not be entitled to vote on any question arising under §612(2) of the Act, it is the intent of the Members herein, that, to the extent possible, future elections be limited to such issues that recognize and permit the enfranchisement of all registered electors within the boundaries of the Authority, including the non-resident property owners of the Town of Mountain Village.

ARTICLE IX

TERM AND DISTRIBUTION OF ASSETS UPON TERMINATION

Section 9.01. Effective Date. The term of the Agreement shall begin when all the conditions to the establishment of the Authority set forth in Section 2.01 herein have been satisfied.

Section 9.02. Termination. The term of this Agreement shall end when all the Members agree in writing to terminate this Agreement provided, however, that this Agreement may not be terminated so long as the Authority has any Bonds outstanding.

Section 9.03. Distribution of Assets Upon Termination. Upon termination of this Agreement pursuant to Section 9.02 herein, after payment of all Bonds and other obligations of the Authority, the net assets of the Authority shall be distributed to the parties who are Members at such time in proportion to the sum of:

(a) the amount of cash and the value of property and services contributed by them to the Authority pursuant to Article VII and VIII herein minus the amount of cash and the value of property previously distributed to them by the Authority and

(b) the unexpended amount of collected Authority approved and imposed taxes or other charges, other than fares paid by the taxpayers of a Member to the Authority. Taxes or other charges paid by residents of areas of Counties which are also located within a Municipality will be allocated 100% to the Municipality for such purposes.

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ARTICLE X**DEFENSE OF DIRECTORS, OFFICER, MEMBERS OF ADVISORY COMMITTEES AND EMPLOYEES**

The Authority shall insure and defend each Director, Officer, member of an Advisory Committee and employee of the Authority in connection with any claim or actual or threatened suit, action or proceeding (civil, criminal, or other, including appeals), in which he or she may be involved in his or her official capacity by reason of his or her being or having been a Director, Officer, member of a Committee or employee of the Authority, or by reason of any action or omission by him or her in such capacity. The Authority shall insure and defend each Director, Officer or member of a committee and employee of the Authority against all liability, costs and expenses arising from any such claim, suit or action, except any liability arising from criminal offenses or willful misconduct or gross negligence. The Authority's obligations pursuant to this Article shall be limited to funds of the Authority available for such purposes, including but not necessarily limited to insurance proceeds. The Board may establish specific rules and procedures for the implementation of the Article.

ARTICLE XI**AMENDMENTS**

Section 11.01. Amendments Generally. This Agreement may be amended upon unanimous consent of all Members and only by resolution of the Board. Such consent shall first be manifested by a majority affirmative vote of the governing bodies of each Member.

Section 11.02. Amendments to Boundaries. The Initial Boundaries outlined in Appendix A "Determination of the Boundaries of the Authority" herein, may be amended in accordance with Section 11.01 herein and with the required approval of the registered voters of any municipal or unincorporated portion of a county proposed to be added to the territory of the Authority. For purposes of this Section, territory of a Member that is a Municipality shall include territory within such Municipality's boundaries or within such Municipality's comprehensive planning area of influence as established as of the date to first set forth above, but shall not include any territory which has previously been included within the incorporated boundaries of another Municipality.

Section 11.03. Modification of Appendices C-1 through C-4. Notwithstanding any other provision herein, any ballot question attached herein as Appendix C-1 through C-4 may be modified by the Governing Body of the Initial Signatory responsible for submitting such ballot question to the electors as provided in Section 2.04 herein.

ARTICLE XII**MISCELLANEOUS**

Section 12.01. Adoption and Execution of Agreement in Accordance with Law. Each Initial Signatory hereby represents to each other Initial Signatory that it has adopted and executed this Agreement in accordance with applicable law.

Section 12.02. Parties in Interest. There are no expressed or implied third party beneficiaries to this Agreement.

7/14/2016

Section 12.03. No Personal Liability. No covenant or agreement contained in this Agreement or any resolution or bylaw issued by the Board shall be deemed to be a covenant or agreement of an elected or appointed official, officer, agent, servant or employee of any Member in his or her individual capacity.

Section 12.04. Notices. Except as otherwise provided in this Agreement, all notices, or other communications by the Authority, any Member, any Personnel or any member of an Advisory Committee, to any other such person pursuant to the Agreement shall be in writing; shall be given a reasonable period of time to be posted or otherwise publically noticed.

Section 12.05. Assignment. None of the rights or benefits of any Member may be assigned, nor may any of the duties or obligations of any Member be delegated without the express written consent of all the Members.

Section 12.06. Severability. In any clause, provision, subsection, Section or Article of the Agreement shall be held to be invalid, illegal or unenforceable for any reason, the invalidity, illegality or enforceability of such clause, provision, subsection, Section or Article shall not affect any of the remaining provisions of this Agreement.

Section 12.07. Interpretation. Subject only to the express limitations set forth herein, this Agreement shall be liberally construed in accordance with the stated purposes of the Agreement and the applicable provisions of the Act.

Section 12.08. Governing Law. The laws of the State shall govern the construction and enforcement of the Agreement. Venue for purposes of any litigation arising under this Agreement shall only be proper in the San Miguel County District Court.

7/14/2016

Signature Page
To
SAN MIGUEL AUTHORITY FOR REGIONAL TRANSPORTATION
INTERGOVERNMENTAL AGREEMENT
Dated as of _____ 201__

ATTEST:

TOWN OF TELLURIDE, COLORADO

Telluride Town Clerk

By: _____

Printed Name: _____

Title: _____

ATTEST:

TOWN OF MOUNTAIN VILLAGE, COLORADO

Mountain Village Town Clerk

By: _____

Printed Name: _____

Title: _____

ATTEST:

SAN MIGUEL COUNTY, COLORADO

San Miguel County Clerk to the Board

By: _____

Printed Name: _____

Title: _____

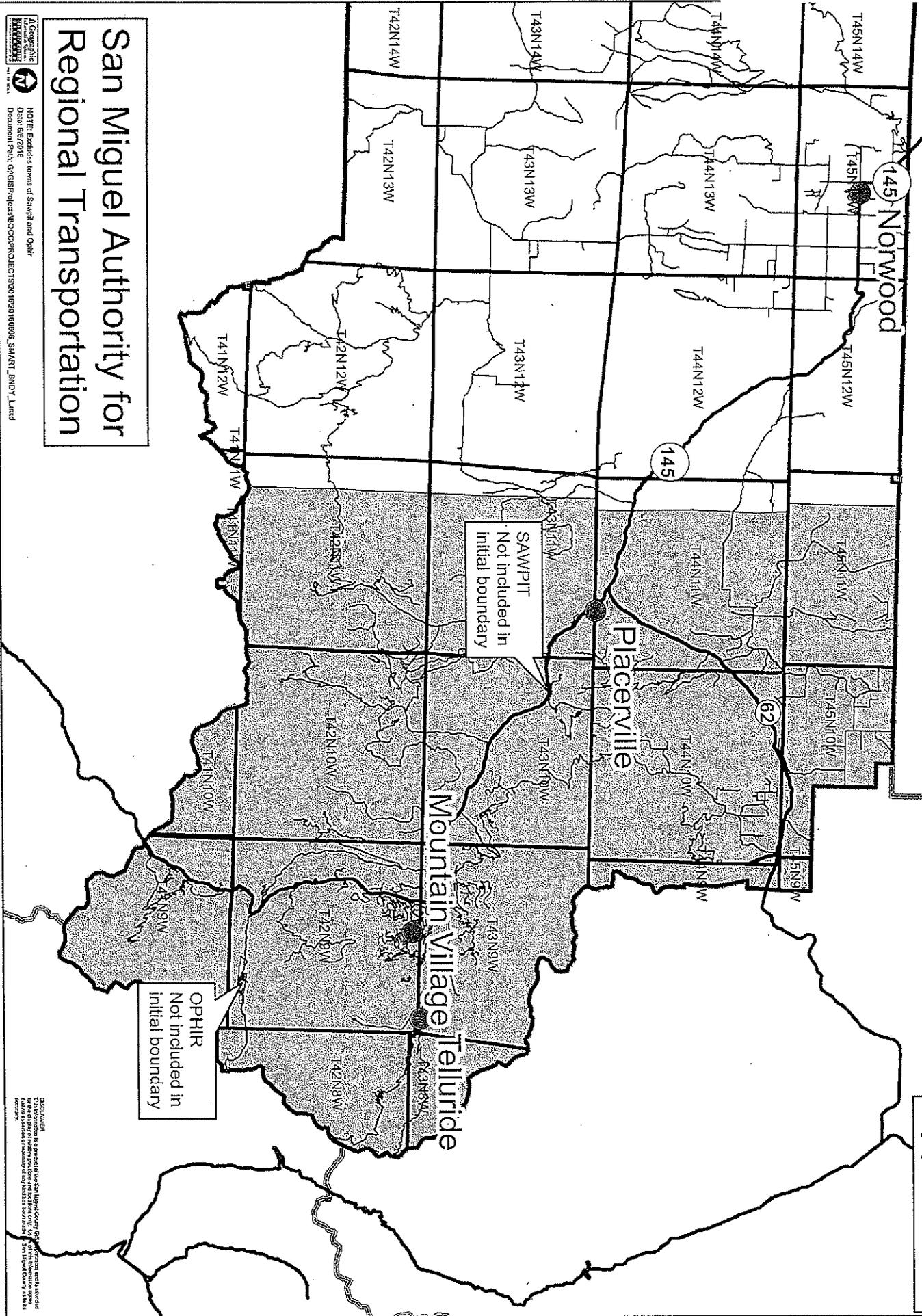
7/14/2016

APPENDIX A**DETERMINATION OF BOUNDARIES OF THE AUTHORITY**

The Initial Boundaries of the Authority shall consist of:

1. If the Authority is approved by a majority of the registered electors of the Town of Telluride voting thereon at the Election, all territory within the Town of Telluride and all territory subsequently annexed to the Town of Telluride.
2. If the Authority is approved by a majority of the registered electors of the Town of Mountain Village voting thereon at the Election, all territory within the Town of Mountain Village and all territory subsequently annexed to the Town of Mountain Village.
3. If the Authority is approved by the majority of registered electors of the unincorporated territory of San Miguel County within election precincts (as defined of the date herein) existing within the Telluride R1 School District as defined in boundary map Appendix B, voting thereon at the Election.

Appendix B



**San Miguel Authority for
Regional Transportation**



NOTE: Excludes towns of Sawpit and Ophir
 Date: 6/8/2016
 Department: Park GIS/Products/OC/CC/NO/ECT/TSQ/16/2016/09/08_SMAPRT_BNDY_L.mxd

DISCLAIMER: This map is for informational purposes only and does not constitute a warranty of any kind. The San Miguel County, Colorado, is not responsible for any errors or omissions on this map.

APPENDIX C-1

SAN MIGUEL COUNTY ESTABLISHMENT BALLOT QUESTION

SHALL SAN MIGUEL AUTHORITY FOR REGIONAL TRANSPORTATION ("SMART") TAXES BE INCREASED \$1,300,000.00 IN 2017 (FIRST FULL FISCAL YEAR) AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM (I) THE LEVY OF AN ADDITIONAL 0.25% SALES TAX (ONE CENT ON EACH FOUR DOLLARS OF TAXABLE SALES) ON EVERY TRANSACTION OR INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE OF COLORADO AND (II) THE LEVY OF A UNIFORM MILL LEVY OF 0.75 MILLS ON ALL TAXABLE PROPERTY LOCATED WITHIN THE TERRITORY OF SMART; PROVIDED THAT SUCH TAX INCREASE COMMENCE ON JANUARY 1, 2017; AND SHALL SMART BE ESTABLISHED IN ACCORDANCE WITH THE PROVISIONS OF THE SMART INTERGOVERNMENTAL AGREEMENT (THE "SMART IGA") AS MAY BE AMENDED FROM TIME TO TIME BETWEEN SAN MIGUEL COUNTY, THE TOWN OF TELLURIDE AND THE TOWN OF MOUNTAIN VILLAGE, COLORADO, FOR THE PURPOSE OF PROVIDING EXPANDED MASS TRANSIT AND OTHER TRANSPORTATION SERVICES IN ACCORDANCE WITH THE SMART IGA; AND SHALL ALL AMOUNTS RECEIVED BY SMART FROM SUCH TAX INCREASES AND OTHER REVENUES AND EARNINGS THEREON BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES _____ NO _____

APPENDIX C-2

TOWN OF TELLURIDE
ESTABLISHMENT BALLOT QUESTION

SHALL SAN MIGUEL AUTHORITY FOR REGIONAL TRANSPORTATION ("SMART") TAXES BE INCREASED \$1,300,000.00 IN 2017 (FIRST FULL FISCAL YEAR) AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM (I) THE LEVY OF AN ADDITIONAL 0.25% SALES TAX (ONE CENT ON EACH FOUR DOLLARS OF TAXABLE SALES) ON EVERY TRANSACTION OR INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE OF COLORADO AND (II) THE LEVY OF A UNIFORM MILL LEVY OF 0.75 MILLS ON ALL TAXABLE PROPERTY LOCATED WITHIN THE TERRITORY OF SMART; PROVIDED THAT SUCH TAX INCREASE COMMENCE ON JANUARY 1, 2017; AND SHALL SMART BE ESTABLISHED IN ACCORDANCE WITH THE PROVISIONS OF THE SMART INTERGOVERNMENTAL AGREEMENT (THE "SMART IGA") AS MAY BE AMENDED FROM TIME TO TIME BETWEEN SAN MIGUEL COUNTY, THE TOWN OF TELLURIDE AND THE TOWN OF MOUNTAIN VILLAGE, COLORADO, FOR THE PURPOSE OF PROVIDING EXPANDED MASS TRANSIT AND OTHER TRANSPORTATION SERVICES IN ACCORDANCE WITH THE SMART IGA; AND SHALL ALL AMOUNTS RECEIVED BY SMART FROM SUCH TAX INCREASES AND OTHER REVENUES AND EARNINGS THEREON BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES/FOR _____ NO/AGAINST _____

APPENDIX C-3

TOWN OF MOUNTAIN VILLAGE
ESTABLISHMENT BALLOT QUESTION

SHALL SAN MIGUEL AUTHORITY FOR REGIONAL TRANSPORTATION ("SMART") TAXES BE INCREASED \$1,300,000.00 IN 2017 (FIRST FULL FISCAL YEAR) AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM (I) THE LEVY OF AN ADDITIONAL 0.25% SALES TAX (ONE CENT ON EACH FOUR DOLLARS OF TAXABLE SALES) ON EVERY TRANSACTION OR INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE OF COLORADO AND (II) THE LEVY OF A UNIFORM MILL LEVY OF 0.75 MILLS ON ALL TAXABLE PROPERTY LOCATED WITHIN THE TERRITORY OF SMART; PROVIDED THAT SUCH TAX INCREASE COMMENCE ON JANUARY 1, 2017; AND SHALL SMART BE ESTABLISHED IN ACCORDANCE WITH THE PROVISIONS OF THE SMART INTERGOVERNMENTAL AGREEMENT (THE "SMART IGA") AS MAY BE AMENDED FROM TIME TO TIME BETWEEN SAN MIGUEL COUNTY, THE TOWN OF TELLURIDE AND THE TOWN OF MOUNTAIN VILLAGE, COLORADO, FOR THE PURPOSE OF PROVIDING EXPANDED MASS TRANSIT AND OTHER TRANSPORTATION SERVICES IN ACCORDANCE WITH THE SMART IGA; AND SHALL ALL AMOUNTS RECEIVED BY SMART FROM SUCH TAX INCREASES AND OTHER REVENUES AND EARNINGS THEREON BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES/FOR _____ NO/AGAINST _____

APPENDIX C-4

TOWN OF MOUNTAIN VILLAGE
FUNDING BALLOT QUESTION

SHALL SAN MIGUEL AUTHORITY FOR REGIONAL TRANSPORTATION ("SMART") TAXES BE INCREASED \$1,300,000.00 IN 2017 (FIRST FULL FISCAL YEAR) AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM (I) THE LEVY OF AN ADDITIONAL 0.25% SALES TAX (ONE CENT ON EACH FOUR DOLLARS OF TAXABLE SALES) ON EVERY TRANSACTION OR INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE OF COLORADO AND (II) THE LEVY OF A UNIFORM MILL LEVY OF 0.75 MILLS ON ALL TAXABLE PROPERTY LOCATED WITHIN THE TERRITORY OF SMART; PROVIDED THAT SUCH TAX INCREASE COMMENCE ON JANUARY 1, 2017; AND PROVIDED THAT THE REGISTERED ELECTORS OF THE TOWN OF TELLURIDE, THAT PORTION OF THE UNINCORPORATED AREA OF SAN MIGUEL COUNTY LOCATED WITHIN THE BOUNDARIES OF THE PROPOSED SMART AND THE RESIDENT REGISTERED ELECTORS OF THE TOWN OF MOUNTAIN VILLAGE APPROVED SMART TO BE ESTABLISHED IN ACCORDANCE WITH THE PROVISIONS OF THE SMART INTERGOVERNMENTAL AGREEMENT (THE "SMART IGA") AS MAY BE AMENDED FROM TIME TO TIME BETWEEN SAN MIGUEL COUNTY, THE TOWN OF TELLURIDE AND THE TOWN OF MOUNTAIN VILLAGE, COLORADO, FOR THE PURPOSE OF PROVIDING EXPANDED MASS TRANSIT AND OTHER TRANSPORTATION SERVICES IN ACCORDANCE WITH THE SMART IGA; AND SHALL ALL AMOUNTS RECEIVED BY SMART FROM SUCH TAX INCREASES AND OTHER REVENUES AND EARNINGS THEREON BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES/FOR _____ NO/AGAINST _____

APPENDIX D**INITIAL SERVICE PLAN**

1. The Authority shall strive to deliver safe and reliable public transit services, and to consistently advocate and promote the use of multi-modal transit systems.
2. The Authority shall engage in comprehensive long range transportation planning under the direction of the San Miguel Authority for Regional Transportation Board with participation from the Advisory Committees and other regional stakeholders. Within the long range transportation planning process, an initial service plan shall be developed, which shall include but not be limited to the following elements:
 - a. Improved transit coordination, services and schedules;
 - b. A phased plan for transit related facilities and infrastructure;
 - c. A review and plan for specialized transit services, as outlined below (3-d).
 - d. Long term sustainable funding

The Initial Service Plan shall be subject to SMART Board Adoption.

3. The Authority shall consider enhancing or providing new transit services including but not limited to the following:
 - a. Transit serving Placerville/Down Valley, Norwood, Ridgway, Montrose, Ophir, Rico, and Cortez, including points between these jurisdictions.
 - b. Transit service for Lawson Hill and neighboring communities.
 - c. Transit service during shoulder season, special event, and Gondola backup between the towns of Telluride and Mountain Village.
 - d. Specialized services including paratransit, medical appointment, and senior transit.
 - e. Regional trail planning, construction and maintenance with an emphasis on the provision of multi-modal linkages and accessibility to and between transit services, neighboring communities and population centers.
 - f. Assuming intra-town services in a manner consistent with existing or improved levels of service subject to the agreement of the effected Member jurisdiction.
 - g. Funding for maintenance, repairs and improvement of the gondola aerial tramway system, between Mountain Village and Telluride consistent with the provisions of Section 6.02(f)(1) and 6.02(f)(2).

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only ATTACHMENT IV

2016-6

Date: 03/16/2016
Month Day Year

RECEIVED APR - 1 2016

Petitioner's Name: RFO LLC A KANSAS LLC C/O Duff & Phelps

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

Denver CO 80202
City or Town State Zip Code

| SCHEDULE OR PARCEL NUMBER(S) | PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY |
|------------------------------|---|
| <u>R1080098387</u> | <u>See legal address on attached sheet</u> |
| | <u>Lot 385C TMV</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) 2014 and 2015 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 a contiguous parcel of land associated with account (R1080098386) under the common ownership entity RFO LLC a Kansas LLC. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ \$950,000 (2014) and \$ \$875,000 (2015)
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 (_____) _____
By *Kanis Street* Daytime Phone Number (303) 749.9033
Agent's Signature*

*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>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------------|--------------------|----------------------|----------------|--------------------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | <u>950,000</u> | <u>275,500</u> | <u>\$15,957.51</u> | <u>875,000</u> | <u>253,750</u> | <u>\$14,185.66</u> |
| Corrected | <u>950,000</u> | <u>75,620</u> | <u>\$4,380.06</u> | <u>875,000</u> | <u>69,650</u> | <u>\$3,893.71</u> |
| Abate/Refund | <u>0</u> | <u>199,880</u> | <u>\$11,577.45</u> | <u>0</u> | <u>184,100</u> | <u>\$10,291.95</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: 2014 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)
Tax year: 2015 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 necessary and essential criteria to be classified as contiguous property. Ownership is different

Peggy Kanten
Assessor's Deputy Assessor's Signature

(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 III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. 2011-07 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 \$2,500 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------|-------|----------------------|----------|-------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | _____ | _____ | _____ | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ | _____ | _____ | _____ |

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.

Petitioner's Signature _____ Date _____
Assessor's or Deputy Assessor's Signature _____ Date _____

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

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9 / 7 / 2016 at which meeting there were present the following members:
Amy Levek and Art Goodtimes

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 (~~being present-not present~~) and Petitioner RFO LLC (~~being present-not present~~), and WHEREAS, 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--does not agree~~) with the recommendation of the Assessor and the petition be (~~approved--approved in part--denied~~) with an abatement/refund as follows:

| 2014 | 199880 | 0 | 2015 | | 0 |
|------|----------------|--------------------|------|----------------|--------------------|
| Year | Assessed Value | Taxes Abate/Refund | Year | Assessed Value | Taxes Abate/Refund |
| | | | | | |

Jean May
Chairperson of the Board of County Commissioners' Signature

Carmen Warfield
County Clerk and Ex-officio Clerk of the Board of County Commissioners

I, Carmen Warfield County 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 7 day of September 2016

Carmen J. Warfield
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 this abatement petition, is hereby

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

Secretary's Signature _____ Property Tax Administrator's Signature _____ Date _____

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

2016-7

Section I: Petitioner, please complete Section I only.

Date: 03/8/2016
Month Day Year

RECEIVED APR - 1 2016

Petitioner's Name: BURKE KEVIN R AND MARY GRACE C/O Duff & Phelps

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

Denver CO 80202
City or Town State Zip Code

| SCHEDULE OR PARCEL NUMBER(S) | PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY |
|------------------------------|---|
| R1030093079 | See attached assessor sheet |
| | <u>Lot 79 Aldasoro Ranch Filing 2</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) 2014 and 2015 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 a contiguous parcel of land associated with account (R1030093078) under the common ownership entity Burke Kevin R and Mary Grace. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ \$670,000 (2014) and \$ \$525,000 (2015)
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 (_____) _____
By *Kevin Stuart* Daytime Phone Number (303) 749.9033
Agent's Signature*

*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>2014</u> | | | Tax Year <u>2015</u> | | | | |
| | Actual | Assessed | Tax | Actual | Assessed | Tax | |
| Original | <u>670,000</u> | <u>194,300</u> | <u>\$6,140.27</u> | <u>525,000</u> | <u>152,200</u> | <u>\$4,692.06</u> | |
| Corrected | <u>670,000</u> | <u>53,330</u> | <u>\$1,685.40</u> | <u>525,000</u> | <u>41,790</u> | <u>\$1,287.89</u> | |
| Abate/Refund | <u>0</u> | <u>140,970</u> | <u>\$4,454.87</u> | <u>0</u> | <u>110,460</u> | <u>\$3,404.18</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: 2014 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)
Tax year: 2015 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 necessary and essential criteria to be classified as contiguous property. No improvements on vacant lot.

Legacy Kanter
Assessor's or Deputy Assessor's Signature

(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 III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. 2011-07 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 \$2,500 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------|-------|----------------------|----------|-------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | _____ | _____ | _____ | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ | _____ | _____ | _____ |

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.

Petitioner's Signature _____ Date _____

Assessor's or Deputy Assessor's Signature _____ Date _____

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

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9 17 2016 at which meeting there were present the following members:

Art Goodtimes & Amy Levek
Month Day Year

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 (~~being present~~-not present) and Petitioner Burke (~~being present~~-not present), and WHEREAS, 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~~-does not agree) with the recommendation of the Assessor and the petition be (~~approved~~-approved in part-denied) with an abatement/refund as follows:

| 2014 | 2015 |
|-----------------------------|-----------------------------|
| Year | Year |
| Assessed Value _____ | Assessed Value _____ |
| Taxes Abate/Refund <u>0</u> | Taxes Abate/Refund <u>0</u> |

Jean May
Chairperson of the Board of County Commissioners' Signature

Carmen Warfield County 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 7 day of Sept, 2016.
Month Year
Carmen Warfield
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 this abatement petition, is hereby
 Approved Approved in part \$ _____ Denied for the following reason(s): _____

Secretary's Signature _____ Property Tax Administrator's Signature _____ Date _____

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

2016-9

Section I: Petitioner, please complete Section I only.

Date: 02/25/2016
Month Day Year

RECEIVED APR - 1 2016 RECEIVED APR - 1 2016

Petitioner's Name: FUHLER SIRI B OR HER SUCCESSORS ST AL C/O Duff & Phelps

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

Denver CO 80202
City or Town State Zip Code

| SCHEDULE OR PARCEL NUMBER(S) | PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY |
|------------------------------|--|
| R1040013121 | S2SW4SE4 NW4SW4SE4 SW4NW4SE4 SEC 3 T44 R10 38.16AC |
| | AKA LOT C HASTINGS MESA ESTATES FILED IN HASTINGS |
| | MESA ESTATES FILING 2 NOT IN TOWNSHIP AND RANGE |

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) 2014 and 2015 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 a contiguous parcel of land associated with account (R1040013122) under the common ownership entity Fuhler Siri B or her successors ST AL. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ 224,250 (2014) and \$ 316,000 (2015)
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 (_____) _____
By *Thomas Stuart* Daytime Phone Number (303) 749.9033
Agent's Signature*

*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>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|---------------|--------------------|----------------------|---------------|--------------------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | <u>224,250</u> | <u>65,030</u> | <u>\$ 2,051.76</u> | <u>316,000</u> | <u>91,640</u> | <u>\$ 2,819.69</u> |
| Corrected | <u>224,250</u> | <u>17,850</u> | <u>\$ 563.19</u> | <u>316,000</u> | <u>25,150</u> | <u>773.84</u> |
| Abate/Refund | <u>0</u> | <u>47,180</u> | <u>\$ 1,488.57</u> | <u>0</u> | <u>66,490</u> | <u>\$ 2,045.85</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: 2014 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: 2015 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 necessary and essential criteria to be classified as contiguous property. owner states no improvements on vacant lot

Deanna Kanta
Assessor's or Deputy Assessor's Signature

(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 III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. 2011-07 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 \$2,500 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------|-------|----------------------|----------|-------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | _____ | _____ | _____ | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ | _____ | _____ | _____ |

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.

Petitioner's Signature _____ Date _____

Assessor's or Deputy Assessor's Signature _____ Date _____

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

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9 / 17 / 2016 at which meeting there were present the following members:
Art Goodtimes and Amy Levek

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 (~~being present~~-not present) and Petitioner Fuhler (~~being present~~-not present), and WHEREAS, 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~~-~~does not agree~~) with the recommendation of the Assessor and the petition be (~~approved~~-~~approved in part~~-denied) with an abatement/refund as follows:

| 2014 | 2015 |
|--------------------|--------------------|
| Year | Year |
| Assessed Value | Assessed Value |
| Taxes Abate/Refund | Taxes Abate/Refund |

Chairperson of the Board of County Commissioners' Signature _____
San Miguel County 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 7 day of September 2016.
County Clerk's or Deputy County Clerk's Signature _____
Carmen J. Wap

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 this abatement petition, is hereby

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

Secretary's Signature _____ Property Tax Administrator's Signature _____ Date _____

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

2016-10

Date: 03/1/2016
Month Day Year

RECEIVED APR - 1 2016

Petitioner's Name: LOT 416B INC A COLO CORP C/O Duff & Phelps
 Petitioner's Mailing Address: 1200 17th St. Suite 990
Denver CO 80202
 City or Town State Zip Code

| SCHEDULE OR PARCEL NUMBER(S) | PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY |
|------------------------------|---|
| <u>R1080087415</u> | <u>LOT 416A TELLURIDE MOUNTAIN VILLAGE FILING</u> <u>6B CONT 1.386AC</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) 2014 and 2015 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 a contiguous parcel of land associated with account (R1080087416) under the common ownership entity Lot 416B Inc a Colo Corp. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ 950,000 (2014) and \$ 875,000 (2015)
 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 (____) _____
 By *Kevin Stewart* Daytime Phone Number (303) 749.9033
 Agent's Signature*

*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>2014</u> | | | Tax Year <u>2015</u> | | |
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | <u>950,000</u> | <u>275,500</u> | <u>\$15,957.51</u> | <u>875,000</u> | <u>253,750</u> | <u>\$14,185.66</u> |
| Corrected | <u>950,000</u> | <u>75,620</u> | <u>\$4,380.06</u> | <u>875,000</u> | <u>69,650</u> | <u>\$3,893.71</u> |
| Abate/Refund | <u>0</u> | <u>199,880</u> | <u>\$11,577.45</u> | <u>0</u> | <u>184,100</u> | <u>\$10,291.95</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: 2014 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)
 Tax year: 2015 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
FOR SALE Does not meet the necessary and essential
MLS # 23660 criteria to be classified as contiguous property
MLS # 23659 - TMV Code P5374
"Lot line is vacated"

Deanna Kante
 Assessor's or Deputy Assessor's Signature

(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 III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. 2011-07 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 \$2,500 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|-----------------|------------|----------------------|-----------------|------------|
| | <u>Actual</u> | <u>Assessed</u> | <u>Tax</u> | <u>Actual</u> | <u>Assessed</u> | <u>Tax</u> |
| Original | _____ | _____ | _____ | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ | _____ | _____ | _____ |

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.

Petitioner's Signature _____ Date _____

Assessor's or Deputy Assessor's Signature _____ Date _____

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9 / 7 / 2016 at which meeting there were present the following members:

Art Goodtimes and Amy Level
Month Day Year

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 Hunter (~~being present--not present~~) and

Petitioner Lot 416b Inc. (~~being present--not present~~), and WHEREAS, 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--does not agree~~) with the recommendation of the Assessor and the petition be (~~approved--approved in part--denied~~) with an abatement/refund as follows:

| 2014 | | | 2015 | | |
|------|----------------|--------------------|------|----------------|--------------------|
| Year | Assessed Value | Taxes Abate/Refund | Year | Assessed Value | Taxes Abate/Refund |
| | | <u>0</u> | | | <u>0</u> |

Jean May
Chairperson of the Board of County Commissioners' Signature

Carmen Warfield County 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 7 day of Sept., 2016.
Month Year
Carmen G. Warfield
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 this abatement petition, is hereby

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

Secretary's Signature _____

Property Tax Administrator's Signature _____ Date _____

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

2016-12

Section I: Petitioner, please complete Section I only.

Date: 03/2/2016
Month Day Year

RECEIVED APR - 1 2016

Petitioner's Name: BUTLER JOHN E AND ALICE L JTWROS C/O Duff & Phelps

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

Denver CO 80202
City or Town State Zip Code

| SCHEDULE OR PARCEL NUMBER(S) | PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY |
|------------------------------|---|
| R1080090898 | LOT 89 3D TELLURIDE MOUNTAIN VILLAGE FILING 1 |
| | ACC TO PLAT BK 1 PG 1066 REC AUG 7 1990 |
| | CONT 0.583 ACRES |

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) 2014 and 2015 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 a contiguous parcel of land associated with account (R1080090897) under the common ownership entity Butler John E and Alice L JTWROS. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ 735,000 (2014) and \$ 735,000 (2015)
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 (_____) _____
By *Kevin Stuart* Daytime Phone Number (303) 749.9033
Agent's Signature*

*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>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------------|--------------------|----------------------|----------------|--------------------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | <u>735,000</u> | <u>213,150</u> | <u>\$12,346.07</u> | <u>735,000</u> | <u>213,150</u> | <u>\$11,915.94</u> |
| Corrected | <u>735,000</u> | <u>58,510</u> | <u>\$3,389.01</u> | <u>735,000</u> | <u>58,510</u> | <u>\$3,270.94</u> |
| Abate/Refund | <u>0</u> | <u>154,640</u> | <u>\$8,957.06</u> | <u>0</u> | <u>154,640</u> | <u>\$8,645.00</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: 2014 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)
 Tax year: 2015 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 necessary and essential criteria to be classified as contiguous property
Held in different ownerships
TMV Code pg 374 w Lot line vacated"

Peggy Kanta
 Assessor's or Deputy Assessor's Signature

(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 III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. 2011-07 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 \$2,500 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------|-------|----------------------|----------|-------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | _____ | _____ | _____ | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ | _____ | _____ | _____ |

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.

Petitioner's Signature

Date

Assessor's or Deputy Assessor's Signature

Date

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

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9 17 2016 at which meeting there were present the following members:
Art Goodtimes and Amy Level
Month Day Year

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 (~~being present~~—not present) and Petitioner Butler (~~being present~~—not present), and WHEREAS, 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~~—does not agree) with the recommendation of the Assessor and the petition be (~~approved~~—approved in part—denied) with an abatement/refund as follows:

| 2014 | 2015 |
|--------------------|--------------------|
| Year | Year |
| Assessed Value | Assessed Value |
| Taxes Abate/Refund | Taxes Abate/Refund |

Joan May
Chairperson of the Board of County Commissioners' Signature

Carmen Warfield County 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 7 day of Sept. 2016
Month Year

Carmen G. Warfield
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 this abatement petition, is hereby

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

Secretary's Signature

Property Tax Administrator's Signature

Date

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

2016-13

Date: 03/2/2016
Month Day Year

Petitioner's Name: BUTLER JOHN E AND ALICE L JTWROS C/O Duff & Phelps

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

Denver CO 80202
City or Town State Zip Code

| SCHEDULE OR PARCEL NUMBER(S) | PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY |
|------------------------------|--|
| <u>R1080089101</u> | <u>LOT 89 1BCDR TOWN OF MOUNTAIN VILLAGE</u> |
| | <u>FIL PL BK 1 PG 4599 THRU 4601 REC 7 17 2013</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) 2014 and 2015 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 a contiguous parcel of land associated with account (R1080090897) under the common ownership entity Butler John E and Alice L JTWROS. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ \$4,050,000 (2014) and \$ \$3,895,000 (2015)
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 (_____)

By *Thomas Stewart* Daytime Phone Number (303) 749.9033
Agent's Signature*

*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>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|------------------|--------------------|----------------------|------------------|--------------------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | <u>4,050,000</u> | <u>1,174,500</u> | <u>\$68,029.39</u> | <u>3,895,000</u> | <u>1,129,550</u> | <u>\$63,146.38</u> |
| Corrected | <u>4,050,000</u> | <u>322,380</u> | <u>\$18,672.89</u> | <u>3,895,000</u> | <u>310,040</u> | <u>\$17,332.47</u> |
| Abate/Refund | <u>0</u> | <u>852,120</u> | <u>\$49,356.50</u> | <u>0</u> | <u>819,510</u> | <u>\$45,813.91</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: 2014 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)
 Tax year: 2015 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
Protested for classification change and was denied. Does not meet requirements pursuant to 39-1-102 C.R.S. (14.4) (a)

Peggy Kanta
Assessor's or Deputy Assessor's Signature

Section III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. 2011-07 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 \$2,500 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------|-------|----------------------|----------|-------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | _____ | _____ | _____ | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ | _____ | _____ | _____ |

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.

Petitioner's Signature

Date

Assessor's or Deputy Assessor's Signature

Date

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

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9 / 7 / 2016 at which meeting there were present the following members:
Art Goodtimes and Amy Levek
Month Day Year

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 Karter (being present--not present) and Petitioner Butler (being present--not present), and WHEREAS, 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--does not agree) with the recommendation of the Assessor and the petition be (approved--approved in part--denied) with an abatement/refund as follows:

| 2014 | 2015 |
|--------------------|--------------------|
| Year | Year |
| Assessed Value | Assessed Value |
| Taxes Abate/Refund | Taxes Abate/Refund |

Chairperson of the Board of County Commissioners' Signature

Carmen Warfield County 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 7 day of September, 2016
Month Year

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 this abatement petition, is hereby

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

Secretary's Signature

Property Tax Administrator's Signature

Date

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

2016-14

Date: 03/2/2016
Month Day Year

RECEIVED APR - 1 2016

Petitioner's Name: BUTLER JOHN E AND ALICE L JTWROS C/O Duff & Phelps

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

Denver CO 80202
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S) R1080090892
PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
LOT 89 2A TELLURIDE MOUNTAIN VILLAGE ACC TO PLAT BK 1
PG 1066 REC AUG 7 1990 CONT 0.618 ACRES

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for tax year(s) 2014 and 2015 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 a contiguous parcel of land associated with account (R1080090897) under the common ownership entity Butler John E and Alice L JTWROS. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ \$735,000 (2014) and \$ \$735,000 (2015)
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
By *Kevin Steud* Daytime Phone Number (303) 749.9033
Agent's Signature* Daytime Phone Number (_____) _____

*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>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------------|---------------------|----------------------|----------------|---------------------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | <u>735,000</u> | <u>213,150</u> | <u>\$ 12,346.07</u> | <u>735,000</u> | <u>213,150</u> | <u>\$ 11,915.94</u> |
| Corrected | <u>735,000</u> | <u>58,510</u> | <u>\$ 3,389.01</u> | <u>735,000</u> | <u>58,510</u> | <u>\$ 3,270.94</u> |
| Abate/Refund | <u>0</u> | <u>154,640</u> | <u>\$ 8,957.06</u> | <u>0</u> | <u>154,640</u> | <u>\$ 8,645.00</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: 2014 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)
 Tax year: 2015 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 necessary and essential
criteria to be classified as contiguous
property.
TMU Code pg 374 "Lot line vacated"

Deanna Ranta
 Assessor's or Deputy Assessor's Signature

(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 III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. 2011-07 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 \$2,500 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------|-------|----------------------|----------|-------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | _____ | _____ | _____ | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ | _____ | _____ | _____ |

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.

Petitioner's Signature _____ Date _____

Assessor's or Deputy Assessor's Signature _____ Date _____

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

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9 17 2016 at which meeting there were present the following members:
Art Goodtimes and Amy Levek
Month Day Year

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 (~~being present-not present~~) and Petitioner Butler (~~being present-not present~~), and WHEREAS, 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--does not agree~~) with the recommendation of the Assessor and the petition be (~~approved--approved in part--denied~~) with an abatement/refund as follows:

| 2014 | | | 2015 | | |
|------|----------------|--------------------|------|----------------|--------------------|
| Year | Assessed Value | Taxes Abate/Refund | Year | Assessed Value | Taxes Abate/Refund |
| | | <u>0</u> | | | <u>0</u> |

Jeanmay
Chairperson of the Board of County Commissioners' Signature

San Carmen Warfield County 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 17 day of Sept. 2016.
Month Year

Carmen L. Warfield
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 this abatement petition, is hereby

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

Secretary's Signature _____ Property Tax Administrator's Signature _____ Date _____

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

2016-15

Section I: Petitioner, please complete Section I only.

Date: 03/2/2016
Month Day Year

RECEIVED APR - 1 2016

Petitioner's Name: AARIS LLC A CO LLC C/O Duff & Phelps

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

Denver CO 80202
City or Town State Zip Code

| SCHEDULE OR PARCEL NUMBER(S) | PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY |
|------------------------------|---|
| R1080030050 | See Legal Address on Attached Sheet |
| | <u>Lot 23D Fl 23A + open space TMU</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) 2014 and 2015 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 a contiguous parcel of land associated with account (R1080030049) under the common ownership entity Aaris LLC a CO LLC. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ \$16,891 (2014) and \$ \$16,891 (2015)
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 () _____

By *Aaris Stuart* Daytime Phone Number (303) 749.9033
Agent's Signature*

*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>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|--------------|------------------|----------------------|--------------|------------------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | <u>16,891</u> | <u>4,900</u> | <u>\$ 283.82</u> | <u>16,891</u> | <u>4,900</u> | <u>\$ 273.93</u> |
| Corrected | <u>16,891</u> | <u>1,340</u> | <u>\$ 77.62</u> | <u>16,891</u> | <u>1,340</u> | <u>\$ 74.91</u> |
| Abate/Refund | <u>0</u> | <u>3,560</u> | <u>\$ 206.20</u> | <u>0</u> | <u>3,560</u> | <u>\$ 199.02</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: 2014 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: 2015 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
Open Space
Did not own 11/14 Bought 10/17/14
Does not meet the necessary and essential
criteria to be classified as contiguous
Property - TMU Code pg 374 "Vacate lot line"

Deanna Kanta
Assessor or Deputy Assessor's Signature

(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 III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. 2011-07 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 \$2,500 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------|-------|----------------------|----------|-------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | _____ | _____ | _____ | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ | _____ | _____ | _____ |

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.

Petitioner's Signature _____ Date _____

Assessor's or Deputy Assessor's Signature _____ Date _____

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

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9 17 2016 at which meeting there were present the following members:
Art Goodtimers and Amy Lerek
Month, Day Year

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 (~~being present~~—not present) and Petitioner Laris Mc (~~being present~~—not present), and WHEREAS, 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~~—~~does not agree~~) with the recommendation of the Assessor and the petition be (~~approved~~—~~approved in part~~—denied) with an abatement/refund as follows:

| 2014 | | | 2015 | | |
|------|----------------|--------------------|------|----------------|--------------------|
| Year | Assessed Value | Taxes Abate/Refund | Year | Assessed Value | Taxes Abate/Refund |
| | | <u>0</u> | | | <u>0</u> |

Jordanay
Chairperson of the Board of County Commissioners' Signature

Carmen Warfield
County 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 17 day of Sept, 2016
Month Year

Carmen L. Warfield
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 this abatement petition, is hereby

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

Secretary's Signature _____ Property Tax Administrator's Signature _____ Date _____

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

2016-16

Section I: Petitioner, please complete Section I only.

Date: 03/2/2016
Month Day Year

RECEIVED APR - 1 2016

Petitioner's Name: AARIS LLC A CO LLC C/O Duff & Phelps
Petitioner's Mailing Address: 1200 17th St. Suite 990
Denver CO 80202
City or Town State Zip Code

| SCHEDULE OR PARCEL NUMBER(S) | PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY |
|------------------------------|--|
| <u>R1080030048</u> | <u>115 YELLOW BRICK RD MOUNTAIN VILLAGE</u> <u>Lot 23AR A TMV</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) 2014 and 2015 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 a contiguous parcel of land associated with account (R1080030049) under the common ownership entity Aaris LLC a CO LLC. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ \$1,050,000 (2014) and \$ \$1,050,000 (2015)
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 (_____) _____
By *Kevin Stearns* Daytime Phone Number (303) 749.9033
Agent's Signature*

*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>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------------|---------------------|----------------------|----------------|---------------------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | <u>1,050,000</u> | <u>304,500</u> | <u>\$ 17,637.25</u> | <u>1,050,000</u> | <u>304,500</u> | <u>\$ 17,022.80</u> |
| Corrected | <u>1,050,000</u> | <u>83,580</u> | <u>\$ 4,841.12</u> | <u>1,050,000</u> | <u>83,580</u> | <u>\$ 4,672.45</u> |
| Abate/Refund | <u>0</u> | <u>220,920</u> | <u>12,796.13</u> | <u>0</u> | <u>220,920</u> | <u>12,350.35</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: 2014 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)
 Tax year: 2015 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
Did not own 11/1/14 Nov
vacated lot line 2015-
Does not meet the necessary and essential
criteria to be classified as contiguous
property. TMV code pg 374 "Lot line is vacated"

Regan Kanta
 Assessor or Deputy Assessor's Signature

(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 III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. 2011-07 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 \$2,500 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------|-------|----------------------|----------|-------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | _____ | _____ | _____ | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ | _____ | _____ | _____ |

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.

Petitioner's Signature

Date

Assessor's or Deputy Assessor's Signature

Date

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

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9 17 2016 at which meeting there were present the following members:
Art Goodtimes and Amy Levek
Month Day Year

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 (~~being present-not present~~) and Petitioner AARTS LLC (~~being present-not present~~), and WHEREAS, 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--does not agree~~) with the recommendation of the Assessor and the petition be (~~approved--approved in part--denied~~) with an abatement/refund as follows:

| 2014 | 2015 |
|-----------------------------|-----------------------------|
| Year | Year |
| Assessed Value _____ | Assessed Value _____ |
| Taxes Abate/Refund <u>0</u> | Taxes Abate/Refund <u>0</u> |

Chairperson of the Board of County Commissioners' Signature

Carmen Warfield County 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 7 day of Sept 2016.
Month Year

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 this abatement petition, is hereby

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

Secretary's Signature

Property Tax Administrator's Signature

Date

PETITION FOR ABATEMENT OR REFUND OF TAXES

2016-20

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 05/26/2016
Month Day Year

RECEIVED JUN - 1 2016

Petitioner's Name: P 7 HOLDINGS LLC C/O Duff & Phelps

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

Denver CO 80202
City or Town State Zip Code

| SCHEDULE OR PARCEL NUMBER(S) | PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY |
|------------------------------|---|
| <u>R1030050026</u> | <u>Lot PB Idorado</u> |
| | |
| | |

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for tax year(s) 2014 and 2015 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 a contiguous parcel of land associated with account (R1030050025) under the common ownership entity P 7 Holdings LLC. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ \$1,100,000 (2014) and \$ \$1,188,000 (2015)
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 (_____) _____
By *Kevin Stuard* Daytime Phone Number (303) 749.9033
Agent's Signature*

*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.

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------------|--------------------|----------------------|----------------|--------------------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | <u>1,100,000</u> | <u>319,000</u> | <u>\$10,081.04</u> | <u>1,188,000</u> | <u>344,520</u> | <u>\$10,617.44</u> |
| Corrected | <u>1,100,000</u> | <u>87,560</u> | <u>\$2,767.07</u> | <u>1,188,000</u> | <u>94,560</u> | <u>\$2,914.15</u> |
| Abate/Refund | <u>0</u> | <u>231,440</u> | <u>\$7,313.97</u> | <u>0</u> | <u>249,960</u> | <u>\$7,703.29</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: 2014 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)
Tax year: 2015 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 necessary and essential criteria to be classified as contiguous property. No improvements on vacant lot.

Reagan Kanta
Assessor 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 III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. 2011-07 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 \$2,500 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------|-------|----------------------|----------|-------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | _____ | _____ | _____ | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ | _____ | _____ | _____ |

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.

Petitioner's Signature

Date

Assessor's or Deputy Assessor's Signature

Date

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

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9 / 17 / 2016 at which meeting there were present the following members:
Art Goodtimes and Amy Levek

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 (~~being present-not present~~) and Petitioner P 7 Holdings LLC (~~being present-not present~~), and WHEREAS, 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--does not agree~~) with the recommendation of the Assessor and the petition be (~~approved--approved in part--denied~~) with an abatement/refund as follows:

| 2014 | 2015 |
|--------------------|--------------------|
| Year | Year |
| Assessed Value | Assessed Value |
| Taxes Abate/Refund | Taxes Abate/Refund |

Chairperson of the Board of County Commissioners' Signature

Carmen Warfield County 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 17 day of Sept, 2016
Month Year

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 this abatement petition, is hereby

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

Secretary's Signature

Property Tax Administrator's Signature

Date

2016-21

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 5/19/2016
Month Day Year

RECEIVED JUN - 1 2016

Petitioner's Name: Tiedeken Frank J C/O Duff & Phelps

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

Denver CO 80202
City or Town State Zip Code

| SCHEDULE OR PARCEL NUMBER(S) | PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY |
|------------------------------|---|
| <u>R2040098484</u> | <u>SW4NE4 SEC 14 T44 R13 40 ACRES</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) 2014 and 2015 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 a contiguous parcel of land associated with account (R2030000080) under common ownership. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ 104,000 (2014) and \$ 92,000 (2015)
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 (_____) _____
By *Kevin Stewart* Daytime Phone Number (303) 749.9033
Agent's Signature*

*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>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|---------------|--------------------|----------------------|---------------|--------------------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | <u>104,000</u> | <u>30,160</u> | <u>\$ 1,145.05</u> | <u>92,000</u> | <u>26,680</u> | <u>\$ 1,121.74</u> |
| Corrected | <u>104,000</u> | <u>8,280</u> | <u>\$ 265.52</u> | <u>92,000</u> | <u>7,320</u> | <u>\$ 230.17</u> |
| Abate/Refund | <u>0</u> | <u>21,880</u> | <u>\$ 879.53</u> | <u>0</u> | <u>19,360</u> | <u>\$ 891.57</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: 2014 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)
Tax year: 2015 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 necessary and essential criteria to be classified as contiguous property.
Property was listed for sale

Debra Kante
Assessor 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 III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. 2011-07 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 \$2,500 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------|-------|----------------------|----------|-------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | _____ | _____ | _____ | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ | _____ | _____ | _____ |

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.

Petitioner's Signature

Date

Assessor's or Deputy Assessor's Signature

Date

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

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9 / 7 / 2016 at which meeting there were present the following members:
Art Goodtimes and Amy Levek
Month Day Year

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 Name (~~being present--not present~~) and Petitioner Frank Tiedeken Name (~~being present--not present~~), and WHEREAS, 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--does not agree~~) with the recommendation of the Assessor and the petition be (~~approved--approved in part--denied~~) with an abatement/refund as follows:

| 2014 | | | 2015 | | |
|------|----------------|--------------------|------|----------------|--------------------|
| Year | Assessed Value | Taxes Abate/Refund | Year | Assessed Value | Taxes Abate/Refund |
| | | <u>6</u> | | | <u>0</u> |

Chairperson of the Board of County Commissioners' Signature

Carmen Warfield County 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 7 day of Sept. 2016.
Month Year

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 this abatement petition, is hereby

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

Secretary's Signature

Property Tax Administrator's Signature

Date

PETITION FOR ABATEMENT OR REFUND OF TAXES

6-1-16

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

2016-22

Section I: Petitioner, please complete Section I only.

Date: 5/27/2016
Month Day Year

Petitioner's Name: TANNER JAMES C C/O Duff & Phelps

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

Denver CO 80202
City or Town State Zip Code

| SCHEDULE OR PARCEL NUMBER(S) | PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY |
|------------------------------|---|
| <u>R1080090107</u> | <u>UNIT 7 THE KNOLL ESTATES LOT 1 TELLURIDE</u> |
| | <u>MOUNTAIN VILLAGE FILING 13 ACC TO PLAT BK 1 PG</u> |
| | <u>1023 AND 24</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) 2014 and 2015 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 a contiguous parcel of land associated with account (R1080090106) under common ownership. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ \$355,000 (2014) and \$ \$355,000 (2015)
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 (_____) _____
By *Tanner James C* Daytime Phone Number (303) 749.9033
Agent's Signature*

*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>2014</u> | | | Tax Year <u>2015</u> | | |
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | <u>355,000</u> | <u>102,950</u> | <u>\$ 5,963.07</u> | <u>355,000</u> | <u>102,950</u> | <u>\$ 5,755.34</u> |
| Corrected | <u>355,000</u> | <u>28,260</u> | <u>\$ 1,636.87</u> | <u>355,000</u> | <u>28,260</u> | <u>\$ 1,579.85</u> |
| Abate/Refund | <u>0</u> | <u>74,690</u> | <u>\$ 4,326.20</u> | <u>0</u> | <u>74,690</u> | <u>\$ 4,175.49</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: 2014 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)
Tax year: 2015 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
2006 BAA Tanner vs SMC
Does not meet the necessary and essential criteria to be classified as contiguous property. Lot lines do not touch

Peggy 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 III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. 2011-07 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 \$2,500 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------|-------|----------------------|----------|-------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | _____ | _____ | _____ | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ | _____ | _____ | _____ |

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:

Petitioner's Signature

Date

Assessor's or Deputy Assessor's Signature

Date

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

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9/1/2016 at which meeting there were present the following members:
Month Day Year
Art Goodtimes and Amy Levek

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 (~~being present--not present~~) and Petitioner James Tanner (~~being present--not present~~), and WHEREAS, 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--does not agree~~) with the recommendation of the Assessor and the petition be (~~approved--approved in part--denied~~) with an abatement/refund as follows:

| 2014 | 2015 |
|-----------------------------|-----------------------------|
| Year | Year |
| Assessed Value _____ | Assessed Value _____ |
| Taxes Abate/Refund <u>0</u> | Taxes Abate/Refund <u>0</u> |

Chairperson of the Board of County Commissioners' Signature

Carmen Warfield County Clerk and Ex-officio Clerk of the Board of County Commissioners
in and for the above mentioned 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 7 day of Sept 2016.
Month Year

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 this abatement petition, is hereby

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

Secretary's Signature

Property Tax Administrator's Signature

Date

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: San Miguel

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 5/18/16
Month Day Year

RECEIVED MAY 24 2016

Petitioner's Name: FAULK RITCHEY L C/O Duff & Phelps

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

Denver CO 80202
City or Town State Zip Code

| SCHEDULE OR PARCEL NUMBER(S) | PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY |
|------------------------------|---|
| R1080088633 | LOT 633 TELLURIDE MOUNTAIN VILLAGE FILING 4 PLAT BK 1 PG 791 |

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) 2014 and 2015 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 a contiguous parcel of land associated with account (R1080088632) under common ownership. Pursuant to 30-1-102 C.R.S. (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ 248,000 (2014) and \$ 356,250 (2015)
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 (____) _____
By [Signature] Daytime Phone Number (303) 749.9033
Agent's Signature*

*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>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|---------------|-------------------|----------------------|----------------|-------------------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | <u>248,000</u> | <u>71,920</u> | <u>\$4,165.75</u> | <u>356,250</u> | <u>103,310</u> | <u>\$5,775.45</u> |
| Corrected | <u>248,000</u> | <u>19,740</u> | <u>\$1,143.43</u> | <u>356,250</u> | <u>28,360</u> | <u>\$1,585.43</u> |
| Abate/Refund | <u>0</u> | <u>52,180</u> | <u>\$3,022.32</u> | <u>0</u> | <u>74,950</u> | <u>\$4,190.02</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: 2014 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)
Tax year: 2015 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
Not held in same ownership
Does not meet the necessary and
criteria to be classified as
contiguous property.
TNU code is 374 "Lot line is vacated"

[Signature]
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 III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. 2011-07 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 \$2,500 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

| | Tax Year <u>2014</u> | | | Tax Year <u>2015</u> | | |
|--------------|----------------------|----------|-------|----------------------|----------|-------|
| | Actual | Assessed | Tax | Actual | Assessed | Tax |
| Original | _____ | _____ | _____ | _____ | _____ | _____ |
| Corrected | _____ | _____ | _____ | _____ | _____ | _____ |
| Abate/Refund | _____ | _____ | _____ | _____ | _____ | _____ |

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.

Petitioner's Signature

Date

Assessor's or Deputy Assessor's Signature

Date

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

WHEREAS, the County Commissioners of San Miguel County, State of Colorado, at a duly and lawfully called regular meeting held on 9 / 7 / 2016 at which meeting there were present the following members:
Art Goodtimes and Amy Lerek

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 (~~being present~~ not present) and Petitioner Ritchey Fawcett (~~being present~~ not present), and WHEREAS, 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~~ does not agree) with the recommendation of the Assessor and the petition be (~~approved~~ approved in part ~~denied~~) with an abatement/refund as follows:

| 2014 | | | 2015 | | |
|------|----------------|--------------------|------|----------------|--------------------|
| Year | Assessed Value | Taxes Abate/Refund | Year | Assessed Value | Taxes Abate/Refund |
| | | | | | |

Chairperson of the Board of County Commissioners' Signature

Carmen Warfield County 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 7 day of Sept, 2016.

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 this abatement petition, is hereby

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

Secretary's Signature

Property Tax Administrator's Signature

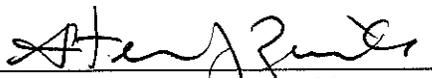
Date

SAN MIGUEL COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING
WEDNESDAY, SEPTEMBER 7, 2016

ATTACHMENT V

Executive Session Minutes Attest

I, Steven J. Zwick, County Attorney attest that the Wednesday, September 7, 2016, 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.



Steven J. Zwick, County Attorney

I, Art Goodtimes, pro tem Chair of the San Miguel County Board of Commissioners attest that the Wednesday, September 7, 2016, 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.



Art Goodtimes, pro tem Chair