

SAN MIGUEL COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING MINUTES
Wednesday, September 9, 2020
Telluride, Colorado

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

Staff Present: Mike Bordogna, County Manager
Amy Markwell, County Attorney
Grace Franklin, Public Health Director
Nancy Hrupcin, Legal Assistant
Carmen Warfield, Chief Deputy Clerk

Public Present: Delanie Young, Town of Telluride
Todd Brown, Town of Telluride
Kieffer Parrino, Town of Norwood

1. **CALL TO ORDER**
12:46 p.m.
2. **REVIEW OF AGENDA**
3. **PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA**
4. **ADMINISTRATIVE MATTERS**
 - a. Discussion and update with the San Miguel County Stakeholders concerning the COVID 19 Outbreak.

Present: Mike Bordogna, County Manager and Grace Franklin, Public Health Director

- b. Consideration of a Request by the Assessor to Deny the Petition for Abatement or Refund of Taxes 2020-111 Lindsay Walker R1010012042 Tax Year 2019

Present: Peggy Kanter, Assessor; Ray Bowers, representing the petitioner

MOTION by Kris Holstrom to approve the assessor's recommendation of denial on the petition for abatement. **SECONDED** by Lance Waring. **PASSED 3-0. (ATTACHMENT I)**

5. **MANAGER MATTERS**
 - a. Consideration of a Resolution for the Revenue Stabilization local ballot language replacing the Resolution 2020-018 in its entirety.

Present: Mike Bordogna, County Manager

MOTION by Lance Waring to rescind Resolution 2020-018 and adopt Resolution 2020-019 in its place. **SECONDED** by Kris Holstrom. **PASSED 3-0. (ATTACHMENT II – Resolution 2020-019)**

- b. Other, as needed.
 1. San Miguel Regional Housing Authority Meeting to be held on September 14, 2020, the agenda will be posted on the San Miguel County website.

6. **PUBLIC COMMENT FOR ITEMS ON THE AGENDA**
Greg Craig, County resident

7. **ADJOURNMENT**

MOTION by Lance Waring to adjourn the meeting. **SECONDED** by Kris Holstrom. **PASSED 3-0.**

2:02 p.m. Adjourned.

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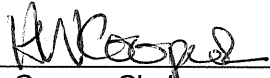
Respectfully submitted,



Carmen Warfield, Chief Deputy Clerk

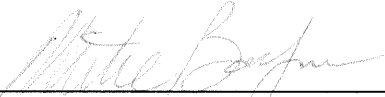
Approved October 21, 2020.

SAN MIGUEL COUNTY BOARD OF COMMISSIONERS

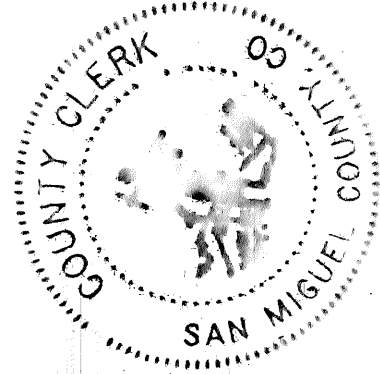


Hilary Cooper, Chair

ATTEST:



Mike Bordogna, County Manager



JUL 27 2020

PETITION FOR ABATEMENT OR REFUND OF TAXES

2020-111

County: San Miguel

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

Section I: Petitioner, please complete Section I only.

Date: June 22, 2020

Petitioner's Name: Lindsey Walker, Trustee of the Lindsey Walker Revocable Trust Dated September 18, 2013

Petitioner's Mailing Address: P.O. Box 750 Telluride CO 81435

Table with 2 columns: SCHEDULE OR PARCEL NUMBER(S) and PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY. Row 1: R1010012042, Lot 38 Block 10 West Telluride

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) 2019 and are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

This petition is NOT based upon the ground of erroneous valuation. We only dispute the incorrect classification of the subject property. This lot should have been classified for the years of 2018 and 2019 as "residential land" because it is a) contiguous to the owner's residence parcel, b) under common ownership, and c) used as a unit in conjunction with the residence at the owner's contiguous residence at 237 N. Townsend. Per C.R.S. §39-1-102(14.4)(a) and the recent ruling by the Colorado Supreme Court, residential improvements are NOT required to exist on contiguous parcels and the subject should have been classified as "residential land" in 2018 & 2019.

Petitioner's estimate of value: \$ not contested (2019) and \$ ()

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.

Lindsey Walker 06/23/2020 Daytime Phone Number (970) 729-0124
By: 06/23/2020 Agent's Signature Daytime Phone Number (970) 728-0708

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

If the Board of County Commissioners, pursuant to § 39-10-114(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). Table with columns for Tax Year 2018 (Actual, Assessed, Tax) and Tax Year 2019 (Actual, Assessed, Tax). Includes checkboxes for Assessor recommendation and protest status.

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 _____			Tax Year _____		
	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 / 9 / 20, at which meeting there were present the following members:
Lance Waring, Kris Holstrom, Hilary Cooper

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor Peggy Karter (being present-not present) and Petitioner Agent Ray Bowler (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:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund
2019	289,640	0			

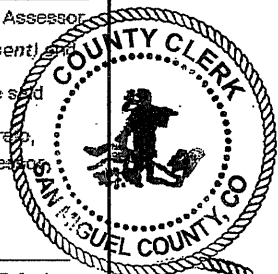
Ray Bowler
Chairperson of the Board of County Commissioners' Signature

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 10th day of Sept, 2020
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 _____

**RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS,
SAN MIGUEL COUNTY, COLORADO BALLOT ISSUE - PROTECTING EXISTING
LEVELS OF COUNTY REVENUE FROM FUTURE STATE IMPOSED
REDUCTIONS IN RESIDENTIAL ASSESSED VALUATION RATES**

RESOLUTION NO. 2020- 19

A RESOLUTION PROVIDING FOR THE SUBMISSION TO THE REGISTERED, QUALIFIED ELECTORS OF SAN MIGUEL COUNTY, COLORADO, A QUESTION TO AUTHORIZE, WITHOUT RAISING THE PROPERTY TAX REVENUES FOR THE 2021 TAX COLLECTION YEAR, THE AUTHORITY TO ADJUST SAN MIGUEL COUNTY GOVERNMENT'S MILL LEVY ON AN ANNUAL BASIS TO OFFSET FUTURE STATE IMPOSED REDUCTIONS IN THE RATIO OF ASSESSED PROPERTY TAX VALUATIONS (GALLAGHER AMENDMENT ADJUSTMENTS), SAID QUESTION TO BE SUBMITTED AT THE ELECTION TO BE HELD NOVEMBER 3, 2020; PRESCRIBING THE FORM OF BALLOT QUESTION FOR SUBMISSION AT SAID ELECTION, AND PROVIDING FOR CERTIFICATION OF THE ELECTION QUESTION TO THE COUNTY CLERK AND RECORDER. RESOLUTION 2020-19 RECINDS AND REPLACES RESOLUTION 2020-18 IN ITS ENTIRETY.

WHEREAS, pursuant to Section 30-11-107 (1) (d) C.R.S., the San Miguel County Board of County Commissioners (the "Board") is authorized to apportion and order the levying of taxes as provided by law;

WHEREAS, without raising tax revenues for the 2021 tax collection year, the Board desires the ability to adjust the San Miguel County Government's Mill Levy on an annual basis, so that, to the extent possible, the County's net tax revenues shall not be reduced because of refunds, abatements and changes in the ratio of valuation for assessment for residential real property imposed by the State;

WHEREAS, the "Gallagher Amendment," Colo. Const. art. X, § 3(1)(a), was approved by Colorado voters in 1982 and requires that 45% of the total amount of state property tax comes from residential property and 55% comes from non-residential property;

WHEREAS, growth in value of residential property in the state of Colorado has outpaced the growth in non-residential property, and as such the Gallagher Amendment has forced down the residential assessment rate from 31% in 1982 to 7.15% today, and this residential assessment rate is expected to decrease again in 2021 to approximately 5.99%;

WHEREAS, San Miguel County will lose an approximate \$1 to 1.3 million from the expected residential assessment rate decrease to 5.99% with potential losses every time the residential assessment rate is reduced;

WHEREAS, such loss in revenue will negatively impact the County's ability to sustain existing levels of service in such areas as emergency response to wildland fires and other natural disasters, public health, behavioral health and early childhood education program funding, necessary road repair and maintenance, and emergency assistance to our local workers and residents. Additionally, less money will be made available for voter-approved causes such as open space and natural resource preservation;

WHEREAS, the San Miguel County Board of County Commissioners do not intend to allow a dramatic increase in taxes if valuations should change rapidly in the future and has instituted a limit of no more than 10 (ten) percent of additional property tax revenue to be collected in any given year in the future than the previous year as a condition of this question;

WHEREAS, residential property makes up approximately 87% of the actual market value of all property in San Miguel County;

WHEREAS, Article X, Section 20 of the Colorado Constitution requires voter approval for, among other things, the increase of a taxing authority's mill levy;

WHEREAS, the Board has determined that there should be submitted to the qualified and registered electors of San Miguel County, at the general election to be held on November 3, 2020 (the "Election"), the question of whether San Miguel County shall be authorized to adjust, on an annual basis, its mill levy to offset the State imposed reduction of the residential assessment rate; and

WHEREAS, the proposal may be submitted at the Election that shall be conducted by the San Miguel County Clerk and Recorder in accordance with the "Uniform Election Code of 1992" Articles 1 to 13 of Title 1, C.R.S.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF SAN MIGUEL, STATE OF COLORADO:

Section 1. Certification of Question to Clerk and Recorder for Election. The following question is hereby certified to the San Miguel County Clerk and Recorder and shall be presented at the Election.

Section 2. Form of Ballot Question. At the Election there shall be submitted to a vote of the registered qualified electors of the County the following question:

BALLOT QUESTION 1A - PROTECTING EXISTING LEVELS OF COUNTY REVENUE FROM FUTURE STATE IMPOSED REDUCTIONS IN RESIDENTIAL ASSESSED VALUATION RATES DUE TO ARTICLE X, SECTION 3 OF THE COLORADO CONSTITUTION (GALLAGHER AMENDMENT) OR SIMILAR STATE ACTION

WITHOUT RAISING THE MILL LEVY FOR THE 2021 TAX COLLECTION YEAR, SHALL THE BOARD OF COUNTY COMMISSIONERS FOR SAN MIGUEL COUNTY HAVE THE AUTHORITY TO ADJUST THE COUNTY MILL LEVY RATE THEREAFTER FOR THE SOLE PURPOSE OF MAINTAINING REVENUES THAT MAY OTHERWISE BE LOST AS A RESULT OF STATE IMPOSED REDUCTIONS IN THE RATIO OF ASSESSED PROPERTY TAX VALUATIONS SO THAT THE ACTUAL TAX REVENUES GENERATED BY THE COUNTY MILL LEVIES ARE THE SAME AS THE REVENUES THAT WOULD HAVE BEEN GENERATED HAD THE STATE NOT IMPOSED SUCH REDUCTIONS FROM THE ASSESSMENT RATES FOR 2019-2020, WITH A MAXIMUM COLLECTION OF NOT MORE THAN 10 (TEN) PERCENT OF ADDITIONAL PROPERTY TAX REVENUE IN ANY GIVEN YEAR FROM THE PREVIOUS YEAR, IN ORDER TO ALLOW THE COUNTY TO SUSTAIN SERVICES SUCH AS:

- EMERGENCY RESPONSE TO WILDLAND FIRES AND OTHER NATURAL DISASTERS;
- NECESSARY ROAD REPAIR AND MAINTENANCE;
- OPEN SPACES AND NATURAL RESOURCE PRESERVATION;
- PUBLIC HEALTH, BEHAVIORAL HEALTH AND EARLY CHILDHOOD EDUCATION PROGRAM FUNDING;
- A MINIMUM WORKFORCE TO DELIVER COUNTY PROGRAMS AND SERVICES;
- EMERGENCY ASSISTANCE TO OUR WORKERS AND RESIDENTS;

AND SHALL THE REVENUES GENERATED BY ANY SUCH MILL LEVY INCREASE BE COLLECTED, RETAINED AND SPENT NOTWITHSTANDING ANY LIMITS PROVIDED BY LAW?

_____ YES _____ NO

Section 3. Severability. If any part, section, paragraph, clause or provision of this Resolution shall be adjudged to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect the remaining sections, paragraphs, clauses or provisions of this Resolution, it being the intention that the various parts hereof are severable.

Section 4. Actions. The officers, employees and agents of San Miguel County are authorized and directed to take all actions necessary or reasonably required to carry out or effectuate the provisions of this Resolution. If a majority of the votes cast on the question to authorize this adjustment in the Mill Levy, San Miguel County shall be authorized to proceed with all necessary actions and such authority shall be continuing and neither the partial exercise of the authority so conferred, nor any lapse of time, shall be considered as exhausting or limiting the full authority so conferred.

MOVED, READ AND ADOPTED by the Board of County Commissioners of the County of San Miguel, State of Colorado, at its regular meeting held the 9th day of September, 2020.

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

DocuSigned by:

Hilary Cooper

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Hilary Cooper, Chair

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

ATTEST:

DocuSigned by:

Carmen Warfield

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Carmen Lynn Warfield, Chief Deputy Clerk

