

**SPECIAL MEETING
AGENDA
MORGAN COUNTY BOARD OF COUNTY COMMISSIONERS
SITTING AS THE MORGAN COUNTY BOARD OF EQUALIZATION**

ASSEMBLY ROOM
231 Ensign Street, Fort Morgan, CO 80701
Tuesday July 28, 2020

The County Will Be Abiding By the Social Distancing Requirements in Public Health Order 20-28 for This Meeting. Due To Limited Space In The Assembly Room, Remote Attendance Is Encouraged. If You Have Any Questions Regarding Attending The Meeting, Please Contact Karla Powell at 970-542-3500.

To participate in Public Hearings you may connect via Zoom Conferencing Access Information: <https://us02web.zoom.us/j/85660366632> or to listen via phone, please dial: 1-312-626-6799, Meeting ID: 856 6036 6632

To watch and/or listen to the meeting but not participate, you may do so by connecting via Zoom Conferencing Access Information: <https://us02web.zoom.us/j/85660366632> or to listen via phone, please dial: 1-312-626-6799, Meeting ID: 856 6036 6632

1:00 P.M.

A. WELCOME – CALL TO ORDER

ROLL CALL:

**Commissioner Arndt
Commissioner Becker
Commissioner Zwetzig**

B. GENERAL BUSINESS

HEARINGS ON APPEALS OF MORGAN COUNTY ASSESSOR’S VALUATION OF PROPERTY.

These appeals come before the Morgan County Board of County Commissioners sitting as the Morgan County Board of Equalization (the “Board”).

Each appeal listed below will be considered as a separate matter and the Board will conduct a hearing on each appeal. The structure of the hearings will follow in this format:

All property owners will have time to provide comments related to property values and the owner’s appeal. More specifically, the Board will take comment from property owners

*Any meeting or event scheduled to be held at the Commissioners’ Offices (218 West Kiowa Avenue, Fort Morgan, CO) will be relocated to a site with handicapped access upon request. For special assistance for the Morgan County Board of Commissioners meeting, please notify us at least 48 hours before the scheduled agenda item. Please call (970)542-3500, extension 1410, to request accommodations for any of the two locations.

PREPARED BY: Karla Powell, Administrative Services Manager
AGENDA POSTED ON Monday, July 29, 2019 @ 8:30 A.M.

concerning the property owner's appeal will take comment from business owners concerning the business owner's appeal. Each hearing will follow this procedure: 1) property or business owner presentation of appeal, 2) the Assessor's response, 3) property or business owner's additional comments, and 4) discussion and decision by the Board.

- 1. Rodriguez, Ismael Rodriguez
R00666**
- 2. Long, Jeremy & Nicole
R018792**
- 3. Willcoxon, Jerry L
R005365**

C. ADJOURNMENT

*Any meeting or event scheduled to be held at the Commissioners' Offices (218 West Kiowa Avenue, Fort Morgan, CO) will be relocated to a site with handicapped access upon request. For special assistance for the Morgan County Board of Commissioners meeting, please notify us at least 48 hours before the scheduled agenda item. Please call (970)542-3500, extension 1410, to request accommodations for any of the two locations.

PREPARED BY: Karla Powell, Administrative Services Manager
AGENDA POSTED ON Monday, July 29, 2019 @ 8:30 A.M.

The Morgan County Board of County Commissioners sitting as the Morgan County Board of Equalization (the “Board of Equalization”) regarding a petition for appeal of a decision of the Morgan County Assessor regarding the valuation of the property.

COMPLETE LIST- JULY 28, 2020

1:00 P.M.

The Board of Equalization will now hear from property owner:

Rodriguez, Ismael Rodriguez

R00666

Assessor Comment

Discussion

Decision

The Board of Equalization will now hear from property owner:

Long, Jeremy & Nicole

R018792

Assessor Comment

Discussion

Decision

The Board of Equalization will now hear from property owner:

Willcoxon, Jerry L

R005365

Assessor Comment

Discussion

Decision

ADJOURNMENT

Property Owner	Property	Last Name	First Name	Address	City	State	Zip	Schedule #
Rodriguez, Ismael Rodriguez		Rodriguez	Ismael	503 Deuel St	Fort Morgan	CO	80701	R00666
Long, Jeremy and Nicole		Long	Jeremy & Nicole	No Situs Address Available				R018792
Willcoxon, Jerry L		Willcoxon	Jerry L	525 W Platte Ave	Fort Morgan	CO	80701	R005365

Hearing Notice						Determination	Determination				
	Value	Date Sent	Hearing Time	Hearing Date	Actual Date	Hearing Determination	Notice Sent	Value	Hearing Ext Notice	Hearing Ext Date	Attended
\$	186,830.00	7/16/2020	1:00	7/28/2020							
\$	18,830.00	7/16/2020	1:00	7/28/2020							
\$	342,430.00	7/16/2020	1:00	7/28/2020							

Morgan County Assessor
Tim Amen
231 Ensign St./P.O. Box 892
Fort Morgan, CO 80701

County Board of Equalization
Morgan County
P. O. Box 596
Fort Morgan, CO 80701

DENIED

NOTICE OF DETERMINATION

DATE: 05/14/2020

SCHEDULE NUMBER	REVIEW #	TAX YEAR	TAX AREA	LEGAL DESCRIPTION OF PROPERTY (MAY BE INCOMPLETE)
R006666	PR-20-000021	2020	025	PARCEL #: 1229-063-03-007 Subd: G R BAKERS ADD, FM Block: 1 Lot: 8 E105FT LT 8 NKA M/B DESC S: 06 T: 3 R: 57 PARC NW1/4SW1/4 50 X 105 B1103 P409 0503 DEUEL ST FORT MORGAN, CO 80701
PROPERTY OWNER: RODRIGUEZ, ISMAEL RODRIGUEZ 1029 25TH ST LN GREELEY, CO 80631				

The Assessor has carefully studied all available information, giving particular attention to the specifics included on you protest. The Assessor's determination of value after review is based on the following:

Residential property & Ag Buildings are valued by considering the Market Approach to value.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Residential property/Ag Buildings are valued using Market information to establish a June 30, 2018 level of value. Upon review, no adjustments were made. Thank you for your inquiry.

PROPERTY CLASSIFICATION(S)	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		\$186,830	\$186,830
Total	185,000	\$186,830	\$186,830

By: Tim Amen
COUNTY ASSESSOR

05/14/2020
DATE

APPEAL DEADLINES: REAL PROPERTY - JULY 15, PERSONAL PROPERTY - SEPTEMBER 14 (2020 ONLY)

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, §39-8-106(1)(a), C.R.S.

PLEASE SEE THE BACK OF THIS FORM FOR DETAILED INFORMATION ON FILING YOUR APPEAL.

APPEAL PROCEDURES

County Board of Equalization hearings will be held from July 1 through August 5.

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization and mail or deliver a copy of both sides of this form to the County Board of Equalization. To preserve your right to appeal, your appeal must be POSTMARKED OR DELIVERED ON OR BEFORE JULY 15 FOR REAL PROPERTY AND SEPTEMBER 14 FOR PERSONAL PROPERTY (2020 ONLY) - after such date, your right to appeal is lost.

NOTIFICATION OF HEARING:

You will be notified of the time and place scheduled for your hearing.

**PLEASE REFER TO THE FRONT SIDE OF THIS FORM
FOR THE ADDRESS OF YOUR COUNTY BOARD OF EQUALIZATION.**

PETITION TO THE COUNTY BOARD OF EQUALIZATION

In the space below, please explain why you disagree with the Assessor's valuation.

IN ACCORDANCE WITH §39-8-106(1.5), C.R.S., IF YOUR APPEAL INVOLVES REAL PROPERTY, YOU MUST STATE YOUR OPINION OF VALUE IN TERMS OF A SPECIFIC DOLLAR AMOUNT. Attach additional documents as necessary.

PETITIONER'S ESTIMATE OF VALUE: \$ 185,000 AS OF JUNE 30, 2018.

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e. comparable sales, rent roll, original installed cost, appraisal, etc.)

I disagree on the supposed value that was estimated due to, I was not present or informed when it was valued. If it's possible to be refunded the difference of what I payed Thank you for your help.

ATTESTATION

I, the undersigned owner or agent* of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Ismael Rodriguez
Signature

(970) 978-8176
Telephone Number

6/22/2020
Date

*Attach letter of authorization signed by property owner.

COUNTY BOARD OF EQUALIZATION'S DETERMINATION:

The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board must conclude hearings and render decisions by August 5. §39-3-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization, and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by September 12. §39-2-125(1)(e), C.R.S.

TAXPAYER RIGHTS FOR FURTHER APPEALS:

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal within thirty (30) days of the County Board of Equalization's written decision to ONE of the following:

Board of Assessment Appeals (BAA):

1313 Sherman Street, Room 315, Denver, Colorado 80203, (303) 866-5880
www.dola.colorado.gov/baa

District Court:

400 Warner Street, Fort Morgan, Colorado 80701, (970) 542-3435

Arbitration:

For a list of arbitrators, contact the County Commissioners at the address provided on the front side of this Form for the County Board of Equalization.

TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

If the date for filing any report, schedule, claim, tax return, statement, remittance or other document falls upon a Saturday, Sunday or legal holiday, it shall be deemed to have been timely filed if filed on the next business day. §39-1-120(3), C.R.S.

Morgan County Assessor
Tim Amen
231 Ensign St./P.O. Box 892
Fort Morgan, CO 80701

County Board of Equalization
Morgan County
P. O. Box 596
Fort Morgan, CO 80701

DENIED

NOTICE OF DETERMINATION

DATE: 05/20/2020

SCHEDULE NUMBER	REVIEW #	TAX YEAR	TAX AREA	LEGAL DESCRIPTION OF PROPERTY (MAY BE INCOMPLETE)
R018792	PR-20-000033	2020	220	PARCEL #: 1231-012-00-011 S: 01 T: 3 R: 56 PARC NW1/4 W OF CO RD 29 BETWEEN HWY & RD B1097 P723 No Situs Address Available
PROPERTY OWNER: LONG, JEREMY & NICOLE P O BOX 183 LASALLE, CO 80645				

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

Residential property & Ag Buildings are valued by considering the Market Approach to value.
Residential vacant land is valued by considering the Market Approach to value.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Vacant Land is valued according to Colorado statute using Market information from January 1, 2017 to January 1, 2020. Upon review, no adjustments were made. Thank you for your inquiry.

RECEIVED
JUL 6 2020

Board of Morgan County
Commissioners

PROPERTY CLASSIFICATION(S)	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant Land		\$18,830	\$18,830
Total		\$18,830	\$18,830

By: 
COUNTY ASSESSOR

05/20/2020
DATE

APPEAL DEADLINES: REAL PROPERTY - JULY 15, PERSONAL PROPERTY - SEPTEMBER 14 (2020 ONLY)

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, §39-8-106(1)(a), C.R.S.

PLEASE SEE THE BACK OF THIS FORM FOR DETAILED INFORMATION ON FILING YOUR APPEAL.

APPEAL PROCEDURES

County Board of Equalization hearings will be held from July 1 through August 5.

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization and mail or deliver a copy of both sides of this form to the County Board of Equalization. To preserve your right to appeal, your appeal must be **POSTMARKED OR DELIVERED ON OR BEFORE JULY 15 FOR REAL PROPERTY AND SEPTEMBER 14 FOR PERSONAL PROPERTY (2020 ONLY)** - after such date, your right to appeal is lost.

NOTIFICATION OF HEARING:

You will be notified of the time and place scheduled for your hearing.

**PLEASE REFER TO THE FRONT SIDE OF THIS FORM
FOR THE ADDRESS OF YOUR COUNTY BOARD OF EQUALIZATION.**

PETITION TO THE COUNTY BOARD OF EQUALIZATION

In the space below, please explain why you disagree with the Assessor's valuation.

IN ACCORDANCE WITH §39-8-106(1.5), C.R.S., **IF YOUR APPEAL INVOLVES REAL PROPERTY, YOU MUST STATE YOUR OPINION OF VALUE IN TERMS OF A SPECIFIC DOLLAR AMOUNT.** Attach additional documents as necessary.

PETITIONER'S ESTIMATE OF VALUE: \$ 70,000 AS OF JUNE 30, 2018.

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e. comparable sales, rent roll, original installed cost, appraisal, etc.)

This property is used for agriculture - I use for
pasture for my cattle. It is flood bottom
land. The land can't be used for
anything other than pasture.

ATTESTATION

I, the undersigned owner or agent* of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature [Signature]

970-397-4952
Telephone Number

6/22/20
Date

*Attach letter of authorization signed by property owner.

COUNTY BOARD OF EQUALIZATION'S DETERMINATION:

The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board must conclude hearings and render decisions by August 5. §39-3-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization, and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by September 12. §39-2-125(1)(e), C.R.S.

TAXPAYER RIGHTS FOR FURTHER APPEALS:

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal within thirty (30) days of the County Board of Equalization's written decision to ONE of the following:

Board of Assessment Appeals (BAA):

1313 Sherman Street, Room 315, Denver, Colorado 80203, (303) 866-5880
www.dola.colorado.gov/baa

District Court:

400 Warner Street, Fort Morgan, Colorado 80701, (970) 542-3435

Arbitration:

For a list of arbitrators, contact the County Commissioners at the address provided on the front side of this Form for the County Board of Equalization.

TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

If the date for filing any report, schedule, claim, tax return, statement, remittance or other document falls upon a Saturday, Sunday or legal holiday, it shall be deemed to have been timely filed if filed on the next business day. §39-1-120(3), C.R.S.

Morgan County Assessor
Tim Amen
231 Ensign St./P.O. Box 892
Fort Morgan, CO 80701

County Board of Equalization
Morgan County
P. O. Box 596
Fort Morgan, CO 80701

ADJUSTED

NOTICE OF DETERMINATION

DATE: 07/09/2020

SCHEDULE NUMBER	REVIEW #	TAX YEAR	TAX AREA	LEGAL DESCRIPTION OF PROPERTY (MAY BE INCOMPLETE)
R005365	PR-20-000032	2020	025	PARCEL #: 1229-062-26-011 Subd: RIVERSIDE ADD, FM Block: 29 Lot: 17 THRU:- Lot: 23 N77.5FT LTS 17, 18, 19, 20, 21, 22 & 23 0525 W PLATTE AVE FORT MORGAN, CO 80701
PROPERTY OWNER: MILLCOXON, JERRY L 525 W PLATTE AVE FORT MORGAN, CO 80701				


The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

Commercial property, including vacant land, is valued by considering the Cost, Market and Income Approaches.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Commercial/Industrial property, including vacant land, is valued using Cost, Market and Income information to establish a June 30, 2018 level of value. Upon review of the information and a physical inspection, adjustments were made to correct our value. Thank you for your inquiry.

PROPERTY CLASSIFICATION(S)	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		\$171,220	\$187,770
Commercial		\$171,210	\$100,300
Total		\$342,430	\$288,070

Signed: 
COUNTY ASSESSOR

07/09/2020
DATE

APPEAL DEADLINES: REAL PROPERTY - JULY 15, PERSONAL PROPERTY - SEPTEMBER 14 (2020 ONLY)
If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, §39-8-106(1)(a), C.R.S.

PLEASE SEE THE BACK OF THIS FORM FOR DETAILED INFORMATION ON FILING YOUR APPEAL.

APPEAL PROCEDURES

County Board of Equalization hearings will be held from July 1 through August 5.

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization and mail or deliver a copy of both sides of this form to the County Board of Equalization. To preserve your right to appeal, your appeal must be **POSTMARKED OR DELIVERED ON OR BEFORE JULY 15 FOR REAL PROPERTY AND SEPTEMBER 14 FOR PERSONAL PROPERTY (2020 ONLY)** - after such date, your right to appeal is lost.

NOTIFICATION OF HEARING:

You will be notified of the time and place scheduled for your hearing.

**PLEASE REFER TO THE FRONT SIDE OF THIS FORM
FOR THE ADDRESS OF YOUR COUNTY BOARD OF EQUALIZATION.**

PETITION TO THE COUNTY BOARD OF EQUALIZATION

In the space below, please explain why you disagree with the Assessor's valuation.

IN ACCORDANCE WITH §39-8-106(1.5), C.R.S., IF YOUR APPEAL INVOLVES REAL PROPERTY, YOU MUST STATE YOUR OPINION OF VALUE IN TERMS OF A SPECIFIC DOLLAR AMOUNT. Attach additional documents as necessary.

PETITIONER'S ESTIMATE OF VALUE:\$ _____ AS OF JUNE 30, 2018.

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e. comparable sales, rent roll, original installed cost, appraisal, etc.)

I AM CONTESTING the current allocation of Residential vs Commercial, I would like
a 94% Residential and 6% Commercial allocation, as shown on attached 2010 contesting
agreed upon by Bob Wooldridge County Assessor. SEE attachments 1 thru 14 also the
reasoning in the dble charge of \$30,000. parking area.

ATTESTATION

I, the undersigned owner or agent* of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature

Telephone Number

Date

*Attach letter of authorization signed by property owner.

COUNTY BOARD OF EQUALIZATION'S DETERMINATION:

The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board must conclude hearings and render decisions by August 5. §39-3-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization, and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by September 12. §39-2-125(1)(e), C.R.S.

TAXPAYER RIGHTS FOR FURTHER APPEALS:

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal within thirty (30) days of the County Board of Equalization's written decision to ONE of the following:

Board of Assessment Appeals (BAA):

1313 Sherman Street, Room 315, Denver, Colorado 80203, (303) 866-5880
www.dola.colorado.gov/baa

District Court:

400 Warner Street, Fort Morgan, Colorado 80701, (970) 542-3435

Arbitration:

For a list of arbitrators, contact the County Commissioners at the address provided on the front side of this Form for the County Board of Equalization.

TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

If the date for filing any report, schedule, claim, tax return, statement, remittance or other document falls upon a Saturday, Sunday or legal holiday, it shall be deemed to have been timely filed if filed on the next business day. §39-1-120(3), C.R.S.

2019 REAL PROPERTY NOTICE OF VALUATION

In order to save postage and printing costs, this is a condensed version of your Notice of Valuation. You may view your account information, including characteristics, online at www.colorado.gov/morgancounty or contact the Morgan County Assessor's Office at 970-542-3512.

Property Owner: WILLCOXON, JERRY L

Account No: R005365
Property Address/Description
0525 W PLATTE AVE FORT MORGAN 80701
Subd: RIVERSIDE ADD, FM Block: 29 Lot: 1
7 THRU:- Lot: 23 N77.5FT LTS 17, 18, 19,

Classification	Prior	Current	Difference
Commercial	59,340	173,110	113,770
Residential	237,360	173,130	-64,230
Total	296,700	346,240	49,540

If you are unable to view your Notice of Valuation online, please call us at 970-542-3512.

YOUR RIGHT TO APPEAL THE PROPERTY VALUATION AND/OR CLASSIFICATION TO THE ASSESSOR EXPIRES JUNE 1, 2019.

If, after filing an appeal with the Assessor you do not agree with the Notice of Determination (NOD), or you do not receive a NOD, you may file a written appeal with the County Board of Equalization on or before July 15, 2019.

ACCOUNT # R005365
PARCEL # 122906226011
TAX DISTRICT: 025

REAL ESTATE PROPERTY TAX NOTICE 2019 TAXES DUE IN 2020

MORGAN COUNTY TREASURER
P.O. BOX 593, 231 ENSIGN STREET
FORT MORGAN, CO 80701

TAX AUTHORITY	TAX LEVY	TEMP TAX CREDIT	GENERAL TAX	VALUATION	ACTUAL	ASSESSED
COUNTY GENERAL FUND	19.45300	0.00000	\$1,203.94	LAND		
ROAD AND BRIDGE FUND	7.50000	0.00000	\$464.17	IMPROVEMENTS	61570	11130
SOCIAL SERVICES FUND	2.00000	0.00000	\$123.78	TOTAL	280860	50760
CITY OF FORT MORGAN	13.25400	0.00000	\$820.29		342430	61890
LOWER S PLATTE WATER CD	1.00000	0.00000	\$61.89			
NORTHERN COLO WATER CD	1.00000	0.00000	\$61.89			
FT MORGAN SCHOOL-RE 3	40.24100	0.00000	\$2,490.52	NET TOTAL	342430	61890
MESSAGES						
Want your tax notice electronically? Visit morganco-eagle.com/treasurer/web Search for your tax account 'Verify My Email' using the key below VERIFICATION KEY: TTJNDLTW PRIOR YEAR TAX CHARGE 2939.12 S B 25 - In absence of State Legislative Funding, your School General Fund mill levy would have been 106.181						
UNPAID PRIOR YEAR TAXES						
No						
Contact Treasurer's Office Immediately If a number appears above.						
LEGAL DESCRIPTION OF PROPERTY				PAYMENT	DUE DATE	AMOUNT
Subd: RIVERSIDE ADD, FM Block: 29 Lot: 17 THRU:- Lot: 23 N77.5FT LTS 17, 18, 19, 20, 21, 22 & 23				FIRST HALF	FEB 28, 2020	\$2,613.24
ACRES: 0.00				SECOND HALF	JUNE 15, 2020	\$2,613.24
PROPERTY LOCATION: 0525 W PLATTE AVE				FULL PAYMENT	APRIL 30, 2020	\$5,226.48

R005365

WILLCOXON, JERRY L
525 W PLATTE AVE
FORT MORGAN, CO 80701



Make Checks Payable To:
MORGAN COUNTY TREASURER

SEE IMPORTANT INFORMATION ON BACK.
THE TREASURER'S OFFICE IS REQUIRED BY LAW TO
SEND THE TAX NOTICE TO THE OWNER OF RECORD.
KEEP THIS NOTICE FOR YOUR RECORDS.

RETAIN TOP PORTION FOR YOUR RECORDS

ACCOUNT# R005365
PARCEL# 122906226011
TAX DISTRICT # 025

REAL ESTATE PROPERTY TAX NOTICE
2009 TAXES DUE IN 2010

MORGAN COUNTY TREASURER
P.O. BOX 593, 231 ENSIGN STREET
FORT MORGAN, CO 80701

3

TAX AUTHORITY	TAX LEVY	TEMP TAX CREDIT	GENERAL TAX	VALUATION	ACTUAL	ASSESSED
COUNTY GENERAL FUND	21.048		616.48	LAND	162,460	15,040
ROAD AND BRIDGE FUND	6.000		175.74	IMPROVEMENTS	78,250	14,250
SOCIAL SERVICES FUND	1.900		55.65	TOTAL	240,710	29,290
FORT MORGAN	13.254		388.21			
LOWER SOUTH PLATTE WATER	0.500		14.65			
NORTHERN COLO WATER CONS	1.000		29.29			
RE 3 FORT MORGAN GENERAL	27.091		793.50			
RE 3 FORT MORGAN MILL LEV	2.755		80.69			
RE 3 FORT MORGAN BOND RED	9.603		281.27			
TOTAL		NET LEVY -> 83.151	2,435.48			
		GRAND TOTAL	2,435.48			

S B 25 - In absence of State Legislative Funding, 107.183
your School General Fund Mill Levy would have been

LEGAL DESCRIPTION OF PROPERTY

SUB-DIVERSIDE ADD, FM BLK:29 LOT:17 - LOT:23 DESC: N77.5FT LTS 17-23 0525 W
FORT MORGAN 80701

Unpaid prior year taxes:

Contact Treasurer's Office immediately if a number appears above.

PAYMENT	DUE DATE	AMOUNT
FIRST HALF	FEB 28, 2010	1,217.74
SECOND HALF	JUN 15, 2010	1,217.74
FULL PAYMENT	APR 30, 2010	2,435.48

Make Checks Payable To:
MORGAN COUNTY TREASURER

SEE IMPORTANT INFORMATION ON BACK.
THE TREASURER'S OFFICE IS REQUIRED BY LAW TO
SEND THE TAX NOTICE TO THE OWNER OF RECORD.
IF YOUR TAXES ARE PAID BY A MORTGAGE
COMPANY KEEP THIS NOTICE FOR YOUR RECORD.

RETAIN TOP PORTION FOR YOUR RECORDS

2009 TAXES DUE IN 2010

Unpaid prior taxes:

Contact Treasurer's Office immediately if a number appears above.

RETURN THIS COUPON FOR SECOND HALF PAYMENTS

Your cancelled check is
your best receipt and saves
you tax dollars. To obtain a
receipt, you must return
this copy and check here.

2nd Half Coupon - Due June 15th

2

Return this coupon with payment to:
MORGAN COUNTY TREASURER
P.O. BOX 593, 231 ENSIGN STREET
FORT MORGAN, CO 80701

ACCOUNT NUMBER
R005365

☐ Check this box for change of address and complete the back of this form.

R005365

PROPERTY
OWNER
OF
RECORD

WILLCOXON, JERRY L
525 W PLATTE AVE
FORT MORGAN CO 80701-2654

3837 9 9

1/1



SECOND HALF DUE BY JUN 15, 2010 1,217.74

PAYMENTS MUST BE MADE IN U.S. FUNDS

Morgan County Assessor
Tim Amen
231 Ensign St./P.O. Box 892
Fort Morgan, CO 80701

County Board of Equalization
Morgan County
P. O. Box 596
Fort Morgan, CO 80701

ADJUSTED

NOTICE OF DETERMINATION

DATE: 06/19/2019

SCHEDULE NUMBER	REVIEW #	TAX YEAR	TAX AREA	LEGAL DESCRIPTION OF PROPERTY (MAY BE INCOMPLETE)
R005365	PR-19-000147	2019	025	PARCEL #: 1229-062-26-011 Subd: RIVERSIDE ADD, FM Block: 29 Lot: 17 THRU:- Lot: 23 N77.5FT LTS 17, 18, 19, 20, 21, 22 & 23 0525 W PLATTE AVE FORT MORGAN, CO 80701
PROPERTY OWNER: WILLCOXON, JERRY L 525 W PLATTE AVE FORT MORGAN, CO 80701				

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

Commercial property, including vacant land, is valued by considering the Cost, Market and Income Approaches.
Residential property & Ag Buildings are valued by considering the Market Approach to value.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Residential property/Ag Buildings are valued using Market information to establish a June 30, 2018 level of value. Upon review of the information and of our records, adjustments were made to correct our value. Thank you for your inquiry.

Commercial/Industrial property, including vacant land, is valued using Cost, Market and Income information to establish a June 30, 2018 level of value. Upon review of the information, adjustments were made to correct our value. Thank you for your inquiry.

PROPERTY CLASSIFICATION(S)	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential	50%	\$173,130	\$171,220
Commercial		\$173,110	\$171,210
Total		\$346,240	\$342,430

By: Tim Amen
COUNTY ASSESSOR

06/19/2019
DATE

APPEAL DEADLINES: REAL PROPERTY - JULY 15, PERSONAL PROPERTY - JULY 20

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, §39-8-106(1)(a), C.R.S.

PLEASE SEE THE BACK OF THIS FORM FOR DETAILED INFORMATION ON FILING YOUR APPEAL.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Room #1	Room #2	Room #3	Room #4	Room #5	Room #6	Room #7	Room #8	Room #9	Room #10	Room #11	Room #12
2	FORT MORGAN MOTEL												
3	2019 Summary												
4													
5													
6	JANUARY												
7	Nightly Rental	65.28											
8	Nightly Rental	54.40											
9	Nightly Rental	54.40											
10	Nightly Rental	54.40											
11	Nightly Rental		108.80										
12	Nightly Rental		65.28										
13	Weekly Rental												
14	Weekly Rental										380.80		
15	Weekly Rental										380.80		
16	Monthly Rental										380.80		
17												500.00	
18													
19	FEBRUARY												
20	Nightly Rental		54.40										
21	Weekly Rental												
22	Monthly Rental									299.00			
23												500.00	
24													
25	MARCH												
26	Monthly Rental											500.00	
27													
28													
29	APRIL												
30	Nightly Rental												
31										621.64			
32													
33	MAY												
34	Monthly Rental			500.00									
35	Weekly Rental						299.20						
36	Weekly Rental						299.20						
37	Weekly Rental						299.20						
38	Weekly Rental							299.20					
39	Weekly Rental							299.20					
40	Weekly Rental							299.20					
41	Monthly Rental							299.20					
42												500.00	
43													
44	JUNE												
45	Nightly Rental		54.40										
46	Monthly Rental			500.00									
47	Nightly Rental				54.40								
48	Weekly Rental							299.20					
49	Weekly Rental												
50	Monthly Rental									435.20			
51												500.00	
52													
53	JULY												
54	Nightly Rental	54.40											
55	Nightly Rental	54.40											
56	Monthly Rental			500.00									
57	Weekly Rental						299.20						
58	Weekly Rental							299.20					
59	Weekly Rental							299.20					
60	Monthly Rental							299.20					
61												500.00	
62													
63	AUGUST												
64	Nightly Rental	108.80											
65	Weekly Rental		435.00										

	A	B	C	D	E	F	G	H	I	J	K	L	M
1		Room #1	Room #2	Room #3	Room #4	Room #5	Room #6	Room #7	Room #8	Room #9	Room #10	Room #11	Room #12
66	Monthly Rental			316.73									
67	Nightly Rental				65.28								
68	Weekly Rental												
69	Weekly Rental									435.20			
70	Monthly Rental										299.20		
71												500.00	
72													
73	SEPTEMBER												
74	Nightly Rental	108.80											
75	Monthly Rental			500.00									
76	Weekly Rental												
77	Monthly Rental						699.34						
78												500.00	
79													
80	OCTOBER												
81	Monthly Rental			500.00									
82	Weekly Rental												
83	Monthly Rental									854.75			
84	Monthly Rental										1,000.00		
85	Weekly Rental											500.00	
86	Weekly Rental									427.38			
87	Monthly Rental							512.95					
88											1,000.00		
89													
90	NOVEMBER												
91	Monthly Rental			500.00									
92	Weekly Rental												
93	Weekly Rental									621.64			
94	Monthly Rental							419.69					
95	Weekly Rental											500.00	
96											500.00		
97													
98	DECEMBER												
99	Monthly Rental			500.00									
100	Monthly Rental												
101												500.00	
102													
103													
104													
105	TOTALS	554.88	717.88	3,816.73	119.68		1,896.14	2,727.84		3,694.81	3,941.60	5,500.00	

Office 88 sq ft. - 88 sq ft.
Apartment -

Bedroom	12x17	}	688 sq ft.
Front Room	20x19		
Kitchen	8x8		
Bathroom	5x8		
Office	8x11		
			312 Garage
			1000 sq ft.
			Residential Only

Model is 75% Residential 94%
1000 sq ft. 25% Commercial 3 Unit
88 sq ft. office + Office Residential Living & TS
Only 90% of Business is
Residential Rental
Commercial Rental 7%

6-29-2007 Bob Set Usage at 94% Residential
7% Commercial

2007
1st YR. Best Usage instead of 50% 50%
went to 94% Residential 7% Commercial

2000 Had to correct again on appeal becas
of Change of Use. Residential Living
2011 Appeal Commercial Decreased & Residential
Increased which Lowered Assessed Value
to \$2230.

2015 Current Value. was 217750

2017 Value went from 217,750 to 296,700 a \$ 78,950 Increase
Commercial 22% Rise
Residential 78% Rise

2019 Changed usage 30° 50° again
Increased Commercial to 113,770
Decrease Residential -64,230

Which increased Total Value
from 296,700 to 346,240 or 49,540
~~Difference~~
and It Increased Tax \$ 2000
for 20 years.

05/28/10
12:31PM

Morgan Co Assessor's Office
Property Record Card for Account R005365 as of 05/28/2010 version 20100528000

WILLCOXON, JERRY L

25 W PLATTE AVE
FORT MORGAN
CO, 80701

Account: R005365 - A Parcel: 122906226011
Company : FORT MORGAN M Situs Address:
Tax Area: 025 0525 W PLATTE AVE
Acres: 0 FORT MORGAN
STR: 80701

VALUE SUMMARY

Value By:	MICA	Correlated
COM_IND	190,530	
LAND	50,180	
Total Value:	240,710	240,710

LEGAL DESCRIPTION (May not be complete)

SUB:RIVERSIDE ADD, FM BLK:29 LOT:17
- LOT:23 DESC: N77.5FT LTS 17-23
0525 W PLATTE AVE FORT MORGAN 80701

Book Page	Sale Date	Deed Type	V/I	Q/U	Sale Price	Ratio	Adj Sale Price	Ratio	Time Adj Sale Price	Ratio
922 0008	30-APR-1990	JTD	I	D	90,000	267.456	90,000	267.456	90,000	267.456

SALES DATA

LAND DATA

LAND Occurrence 1

SE_CODE	2500 MIXED USE (COMM & OTHER)	ABSTRACT_CODE	2115 LODGING
CON_AREA	11 FT MORGAN COMM	NEIGHBORHOOD	2102 NEIGHBORHOOD
LAND_CODE	216 C-FM #6 SF	FRONTAGE	77.5 FRONTAGE
DEPTH	175 DEPTH	LANDSIZE	13562.5 LANDSIZE

UBCODE	ACTUAL	EFFECTIVE	HEATED	FOOTPRINT
SQ FEET	13,562.500			
TOTAL AREA:	13,562.500			
VALUE	RATE			
50,180	3.70			

BUILDING DATA

COM_IND Occurrence 1

USE_CODE	2500 MIXED USE (COMM & OTHER)	ABSTRACT_CODE	2215 LODGING
CON_AREA	11 FT MORGAN COMM	NEIGHBORHOOD	2102 FT MORGAN #2 C/I
BUILDING_TYPE	30 COMM/INDR CONST	ARCH_STYLE	72 MOTEL-MINOR / FM
EXTERIOR_WALL1	6 STUCCO	ROOF_COVER	11 FLAT/MANSARD
ROOF_STRUCTURE	1 TRUSS	INTERIOR_WALL1	1 STANDARD
FLOOR1	2 WOOD	HEATING_FUEL	2 GAS
EATING_TYPE	5 HEAT 100%	AIRCOND	0 NONE
CONST_QUAL	3 AVERAGE	FRAME	2 FRAME
SHAPE0	1 TO 750 SQ FT	STORIES	1 STORY
BATHS	13 BATH(S)	ROOMS	1 ROOMS
UNIT(S)	1 UNIT(S)	BEDROOMS	0 BEDROOM(S)
WALL_HEIGHT	8 8 FT	PERIMETER	488 PERIMETER
PERIMETER_RANGE	476 TO 500	ACT_YEAR_BLT	1937 ACT_YEAR_BLT
EFF_YEAR_BLT	1977 EFF_YEAR_BLT	DEP45	1977 YEAR - 1977
CON_OBS	5 ECON_OBS		

UBCODE	ACTUAL	EFFECTIVE	HEATED	FOOTPRINT
ISMT FINISHED	1,800.000	1,890.000		
ISMT UNFINISHD	2,260.000	1,288.200		
CONC SLAB	7,175.000	1,004.500		
TL/MTL FAIR	4,967.000	14,652.650	4,967.000	4,967.000
WAREHOUSE LOW	324.000	324.000	324.000	324.000
TOTAL AREA:	16,526.000	19,159.350	5,291.000	5,291.000
VALUE	RATE	RATE	RATE	RATE
190,530	11.53	9.94	36.01	36.01

CORRELATED ABSTRACT SUMMARY

Code	Classification
112	SINGLE FAMILY - LAND
212	SINGLE FAMILY - IMPS
115	LODGING - LAND
215	LODGING - IMPS
Total	

Actual Value	Assessed Value
40,144	3,200
152,424	12,130
10,036	2,910
38,106	11,050
240,710	29,290

Morgan Co Assessor's Office
Box 892
Fort Morgan CO 80701
(970) 542-3512/FAX (970) 542-3516

County Board of Equalization
Morgan County
P.O. Box 596
Fort Morgan, CO 80701

Notice of ADJUSTMENT

NOTICE OF DETERMINATION

DATE: 05/09/2007

SCHEDULE NUMBER	REVIEW #	TAX YEAR	TAX AREA	LEGAL DESCRIPTION OF PROPERTY (MAY BE INCOMPLETE)
R005365	88/	2007	025	PARCEL #: 122906226011 SUB: RIVERSIDE ADD, FM BLK: 29 LOT: 17 - LOT: 23 DESC: N77.5FT LTS 17-23 525 W PLATTE AVE FORT MORGAN 80701
WILLCOXON, JERRY L 525 W PLATTE AVE FT MORGAN, CO 80701				

The appraised value of property is based on the appropriate consideration of the approaches to value required by law. The Assessor has determined that your property should be included in the following category(ies):

Residential property is valued by considering the Market Approach to value.
Commercial property, including vacant land, is valued by considering the Cost, Market and Income Approaches.

If your concern is the amount of your property tax, local taxing authorities (county, school district, fire protection, and other special districts) hold budget hearings in the fall. Please refer to your tax bill or ask your Assessor for a listing of these districts, and plan to attend these budget hearings.

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest, and has determined the valuation(s) assigned to your property. The reasons for this determination of value are as follows:

THE ACTUAL VALUE DID NOT CHANGE. THE RESIDENTIAL VALUE (7.96% ASSESSMENT RATE) INCREASED AND THE COMMERCIAL VALUE (29% ASSESSMENT RATE) DECREASED THE SAME AMOUNT WHICH LOWERED THE TOTAL ASSESSED VALUE OF THE PROPERTY.

Bob Wooldridge
Adjustment

PROPERTY CLASSIFICATION(S)	PETITIONER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
RESIDENTIAL		113340	211360
COMMERCIAL		113340	15320
TOTAL		226680	226680

By: ROBERT L. WOOLDRIDGE

COUNTY ASSESSOR

06/29/2007

DATE

APPEAL DEADLINES: REAL PROPERTY - JULY 16, PERSONAL PROPERTY - JULY 20.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, 39-8-106(1)(a), C.R.S. Please see the back of this form for detailed information on filing your appeal.

Property Record Card

Morgan

WILLCOXON, JERRY L

525 W PLATTE AVE
FORT MORGAN, CO 80701

Account: R005365

FORT MORGAN MOTEL
Tax Area: 025 - RE 3 FM

Acres: 0.000

Parcel: 1229-062-26-011

Situs Address:
0525 W PLATTE AVE
FORT MORGAN, 80701

Account Type

2500 - COMMERICAL/OTHER

Economic Area

11 - FT MORGAN COMM

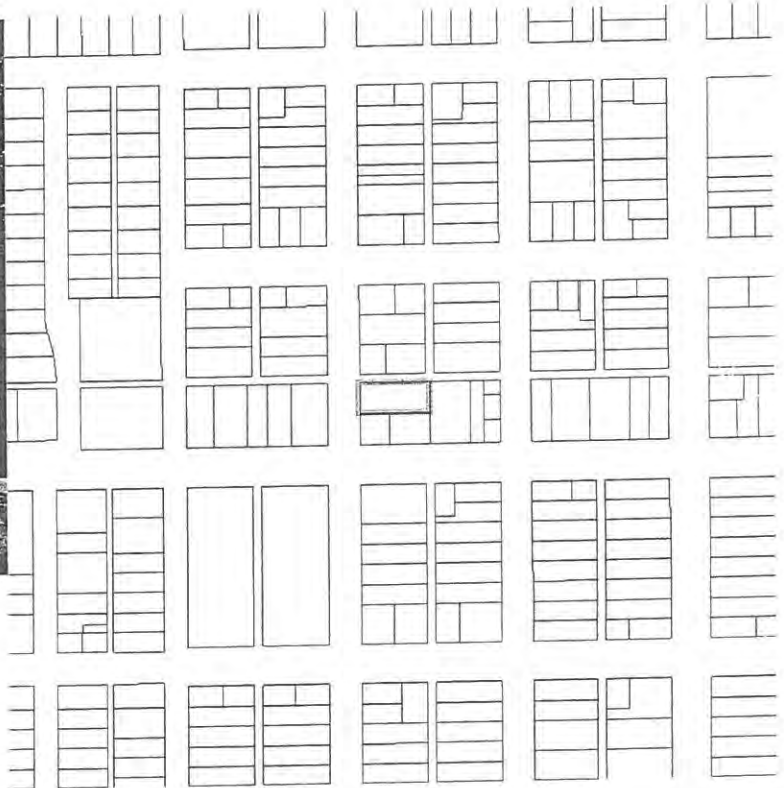
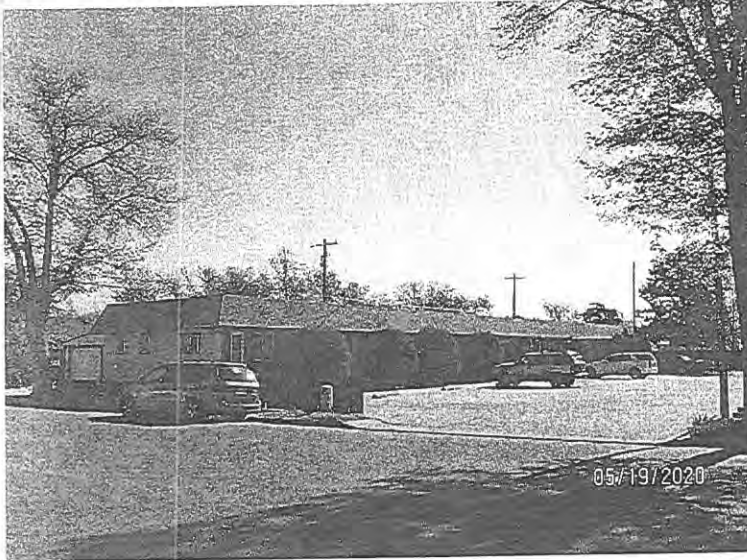
Value Summary

Value By:	Market	Override
Land (1)	\$30,790	N/A
Land (2)	\$30,790	N/A
Commercial (1)	\$93,950	41.4%
Commercial (2)	\$132,900	58.6%
Extra Feature (1)	\$3,740	N/A
Total	\$292,170	\$292,170

Legal Description

Subd: RIVERSIDE ADD, FM Block: 29 Lot: 17 THRU:- Lot: 23 N77.5FT LTS 17, 18, 19, 20, 21, 22 & 23

Call Jerry



Public Remarks

Entry Date	Model	Remark
------------	-------	--------

Sale Data

Doc. #	Sale Date	Deed Type	Validity	Verified	Sale Price	Ratio	Adj. Price	Ratio	Time Adj. Price	Ratio
719238	04/30/1990	JTD	Q	Y	\$90,000	324.63	\$90,000	324.63	\$90,000	324.63
562648	11/30/1970	JTD	UI	N	\$100,000	292.17	\$100,000	292.17	\$100,000	292.17

Land Occurrence 1

Property Code	2115 - LODGING - LAND	Neighborhood	2102 - FT MORGAN #2 C/I
Land Use Code	216 - C-FM #6 SF	Frontage	77.5
Depth	175	Land Size	6781.25

SubArea	FOOTPRINT	ACTUAL	EFFECTIVE	HEATED
Square Feet		6781.25		
Total		6,781.25		

Property Record Card

Morgan

Land Occurrence 1

Value	Rate	Rate	Rate	Rate
\$30,790		4.54		

Land Occurrence 2

Land Occurrence 2		Neighborhood	2102 - FT MORGAN #2 C/I		
Property Code	1112 - SINGLE FAMILY - LAND	Land Size	6781.25		
Land Use Code	216 - C-FM #6 SF				
SubArea		FOOTPRINT	ACTUAL	EFFECTIVE	HEATED
Square Feet			6781.25		
Total			6,781.25		
	Value	Rate	Rate	Rate	Rate
	\$30,790		4.54		

Commercial Occurrence 1

Commercial Occurrence 1				
Property Code	2215 - LODGING - IMPS	Neighborhood	2102 - FT MORGAN #2 C/I	
Building Type	30 - COMM/MINOR CONST	Architectural Style	72 - MOTEL-MINOR / FM	
Exterior Wall	6 - STUCCO	Percent	100	
Roof Cover	11 - FLAT/MANSARD	Roof Structure	1 - TRUSS	
Interior Wall	1 - STANDARD	Percent	100	
Floor	2 - WOOD	Percent	100	
Heating Fuel	2 - GAS	Heating Type	5 - HEAT 100%	
Air Conditioning	0 - NONE	Construction Quality	3 - AVERAGE	
Frame	2 - FRAME	Shape	1 - 1	
Stories	1 - STORY	Baths	13	
Rooms	1	UnitCounts	1	
Bedrooms	0	Story Height	8 - 8 FT	
Perimeter	238	PerimeterRange	226 - 226 TO 250	
Actual Year Built	1937	Effective Year Built	1987	
Depreciation	DEP45 - DEP45	Code	ECON - Economic Obsolescence	
Percent	5			
SubArea		FOOTPRINT	ACTUAL	EFFECTIVE
Basement Unfinished			2373.5	1352.9
Hotel/Motel Fair		1441.0	1441.0	4251.0
Open Porch			848.0	271.4
Total		1,441.00	4,662.50	5,875.30
				1,441.00
	Value	Rate	Rate	Rate
	\$93,950	65.20	20.15	15.99
				65.20

Commercial Occurrence 2



Property Code	2215 - LODGING - IMPS
XFOB Code	2441 - CONC SLAB
Effective Year Built	1987

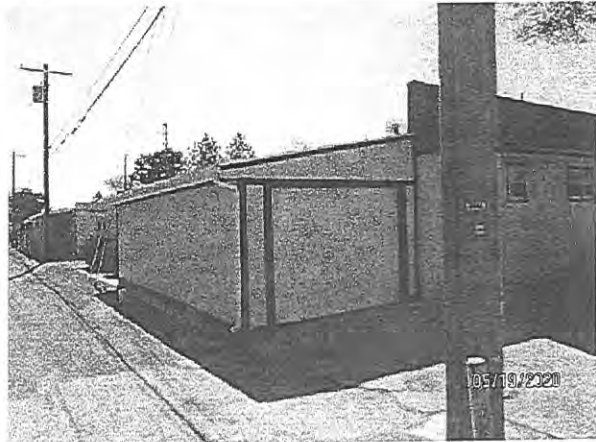
Neighborhood	2102 - FT MORGAN #2 C/I
Actual Year Built	1937
Depreciation	DEP25

SubArea	FOOTPRINT		ACTUAL	EFFECTIVE	HEATED
Units			4375		
Total			4,375.00		
	Value	Rate	Rate	Rate	Rate
	\$3,740		0.85		

Code	Classification	Actual Value	Value	Taxable Value	Actual Value Override	Taxable Override
1112	SINGLE FAMILY - LAND		\$30,790	\$2,200	NA	NA
1212	SINGLE FAMILY - IMPS		\$132,900	\$9,500	NA	NA
2115	LODGING - LAND		\$30,790	\$8,930	NA	NA
2215	LODGING - IMPS		\$97,690	\$28,330	NA	NA
Total			\$292,170	\$48,960	NA	NA

Property Record Card

Morgan



FORT MORGAN MOTEL LLC
525 WEST PLATTE AVE
FORT MORGAN CO 80701

MORGAN COUNTY BOARD OF EQUALIZATION
PO BOX 596
FORT MORGAN CO 80701

RECEIVED THIS DAY, JULY 14, 2020 (time 9:30 a.m.)

Karla Powell

RECEIVED

JUL 14 2020

**Board of Morgan County
Commissioners**