

COMMISSIONERS PROCEEDINGS 1

**BOARD OF COUNTY COMMISSIONERS
BOARD OF EQUALIZATION OF MORGAN COUNTY, COLORADO
Minutes of Special Meeting
July 26, 2022**

The Board of Morgan County Commissioners sitting as the Morgan County Board of Equalization (the “Board of Equalization”) met on Tuesday, July 26, 2022 at 9:04 a.m. with Chairman Jon Becker, Commissioner Mark Arndt, and Commissioner Gordon Westhoff in attendance. Chairman Becker asked Administrative Service Manager, Karla Powell, to lead the meeting in the Pledge of Allegiance.

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.

Chairman Becker read aloud the procedures that would be followed for each hearing in detail.

**1. Paradigm Tax Group for Maverik Inc.
R015913**

Morgan County Assessor, Tim Amen stated that they entered into stipulation with Paradigm Tax Group for Maverik Inc. R015913 the stipulation value is \$1,950,000.00 for the 2022 tax year, which was agreed upon.

At this time, a motion was made by Commissioner Arndt to approve the stipulation for Paradigm Tax Group for Maverik Inc. R015913 in the stipulation value of \$1,950,000.00 for the 2022 tax year. The motion was seconded by Commissioner Westhoff. The motion passed 3-0.

**2. Cheryl Carlson & Lana L. Hickey
R022067**

Morgan County Assessor, Tim Amen stated that they entered into stipulation with Cheryl Carlson & Lana L. Hickey R022067 the stipulation value is \$375,080.00 for the 2022 tax year.

At this time, a motion was made by Commissioner Westhoff to approve the stipulation for Cheryl Carlson & Lana L. Hickey R022067 in the stipulation value of \$375,080.00 for the 2022 tax year. The motion was seconded by Commissioner Arndt. The motion passed 3-0.

**1. Wagon Wheel Homes, LLC
M001650, M001651, M001652, M001653**

Richard Migchelbrink, Wagon Wheel Homes, LLC M001650, M001651, M001652, M001653 address being 1505 Teakwood Court, Fort Collins, Colorado presented his appeal and stated that Wagon Wheel Homes LLC does not own the homes it is Sand Run Management Services. Chairman Becker asked the appellant if he is the managing owner of Sand Run Management Services, with Mr. Migchelbrink stating yes he is the managing owner. Chairman Becker believes that even if the value was moved over Mr. Migchelbrink would still have an issue with the problem with valuation, with Mr. Migchelbrink stating that is correct.

Mr. Migchelbrink stated he has no issue with the valuation his issue is they are mobile homes that are for sale , so they are considered inventory for Sand Run Management Services which is a registered dealer in the State of Colorado. He stated that under Colorado code they are not subject to a tax. He explained that they are not even for sale yet, they are still waiting for the sewer for these homes to be connected, they are just inventory. Chairman Becker asked if anyone was living in the homes at this time, with Mr. Migchelbrink stating they do not have any sewer, water, electricity or gas.

At this time, Tim Amen Morgan County Assessor and Karina Graulus, Senior Appraiser, representing Morgan County Assessor’s provided their presentation. Mr. Amen stated they do not consider this as a dealership, they have never been provided any information and the property is not permitted for this use, it is valued accordingly.

Commissioner Arndt asked if the tittle or ownership name or the homes is ever looked at, with Mr. Amen stating it has never been provided to his office. Ms. Graulus stating that there have not been any permits supplied to their office and they look at the landowner that is why it was registered to Wagon Wheel as there was no paperwork provided from the Motor Vehicle Department. Ms. Graulus explained as of January 1st these homes were on the property and skirted.

Chairman Becker stated that there are two business on this property he asked if the homes are taxed before they are sold or after they are sold, with Mr. Amen stating these were on the property as of January 1st it is based off of the use and what is there.

Mr. Migchelbrink stated it is not zoned mobile home park it is agriculture and has a special use permit for a mobile home park. He follows the rules of the special use permit that were given to him by the Board. He stated that the Board gave him permission to run the property through that special use permit and was also given permission to become a seller. Mr. Migchelbrink explained that Wagon Wheel is a mobile home park and Sand Run Management

2 COMMISSIONERS PROCEEDINGS

Services is a licensed dealer. He stated the units are eighty percent skirted, the wheels are removed and they are tied down, they are stubbed to utilities but they don't go anywhere and there is no sewer or water. Mr. Migchelbrink stated these should not be taxed, there are no bills of sale because nothing has been sold and there are no permits because he cannot apply for a permit until the sewer is rebuilt.

Commissioner Arndt stated that in the hearing Mr. Migchelbrink stated he would give the opportunity for people to buy homes but it was never the intent of the permit that it would be used for a sale lot only as a mobile home park. Commissioner Arndt asked if this is a dealership lot why are the homes skirted, utilities put to it and tied down, with Mr. Migchelbrink stating he sells them in place. He stated that he did not think it would take two years for the sewer to be approved, as soon as the sewer is in he will be putting the houses for sale. Mr. Migchelbrink explained that he has manufacturers title for each home, that he would like to sell the people brand new homes and if he changes the titles over before selling them he is selling a used home. Once they are sold they will then go into the tax rolls.

Chairman Becker stated that Colorado revised statute 39-5-203(3a) as Mr. Migchelbrink has sighted, is correct, these homes are exempt if they are sitting on a lot for sale as registered by a dealer and asked if it can be proved that the lot is registered as a dealer lot and wondered by the other corporation is listed as the dealer. Mr. Migchelbrink stated he has the manufacturers' title with him and copies were provided to the Board. Mr. Migchelbrink explained that the registration is a hard issue as the State is 90 days behind. Chairman Becker read the statute aloud again and told Mr. Migchelbrink that information is what needs to be provided to the Assessor's office. Mr. Migchelbrink can only provide the application that was submitted to the State. Chairman Becker asked if the application was submitted before he contested the valuation with Mr. Migchelbrink stating yes he did and provided the Board with a copy. Mr. Amen stated that the date would have to be prior to January 1st, with Mr. Migchelbrink stating his application expired in March and that is when he submitted his application.

Further discussion continued with the Board needing to postpone the hearing in order to collect all the information needed and obtain advice from the County Attorney.

At this time, a motion was made by Commissioner Westhoff to postpone the appeal for Wagon Wheel Homes, LLC M001650, M001651, M001652, M001653 until August 5th at 9:00 a.m. The motion was seconded by Commissioner Arndt. Chairman Becker stated it was moved and seconded to postpone the hearing until August 5th at 9: 00 a.m. at such time we will continue the hearing for Wagon Wheel Homes, LLC under the numbers described. The motion passed 3-0.

There being no further business the meeting was adjourned at 9:41 a.m.

Respectfully Submitted,
Ranee Aleman
Deputy Clerk to the Board

(Minutes ratified August 9, 2022)

**THE BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO**

s/ Jon J. Becker
Jon J. Becker Mark A. Arndt, Chairman

s/ Mark A. Arndt
Mark A. Arndt, Commissioner

s/Gordon H. Westhoff
Gordon H. Westhoff, Commissioner

(SEAL)
ATTEST:
s/ Susan L. Bailey
Susan L. Bailey