

COMMISSIONERS PROCEEDINGS 1

**BOARD OF COUNTY COMMISSIONERS
BOARD OF EQUALIZATION OF MORGAN COUNTY, COLORADO
Minutes of Special Meeting
August 5, 2022**

The Board of Morgan County Commissioners sitting as the Morgan County Board of Equalization (the “Board of Equalization”) met on Friday, August 5, 2022 at 9:00 a.m. with Chairman Jon Becker, Commissioner Mark Arndt, and Commissioner Gordon Westhoff in attendance.

GENERAL BUSINESS

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

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

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

Chairman Becker stated this hearing was postponed from July 26, 2022, and the Board is looking for clarification as to when Mr. Migchelbrink did in fact register the lot as a sales lot.

Richard Migchelbrink, Wagon Wheel Homes, LLC M001650, M001651, M001652, M001653 address being 1505 Teakwood Court, Fort Collins, Colorado. Mr. Migchelbrink stated he is a member of WagonWheel Homes. Mr. Migchelbrink asked if the handout from the assessor’s office, which pertains to the dealer’s sales display was the only issue still in question, with Morgan County Assessor Tim Amen stating yes. Mr. Migchelbrink asked for the definition of sales display lot, the Colorado Revised Code does not define what it is, the State Board of Local Control does not ask for a sales display lot they ask for the location where you will be conducting business. He explained that there are numerous descriptions of a sales display lot and his is a lot where he displays what he has for sale, his inventory. He stated that Wagon Wheel Homes meets that definition.

Chairman Becker stated that there was discussion at the last meeting and the discussion was ended because the Board was looking for documentation with the State of Colorado that lists the lot as a place where sales are done before January 1st of this year. Mr. Migchelbrink stated that is not going to happen. Chairman Becker stated Mr. Migchelbrink stated at the last meeting that it was done as of March of this year and Mr. Migchelbrink agreed. Chairman Becker explained according to the Assessor they have to tax it because it was not listed as a sales lot when it was inspected, therefore it is taxable. Chairman Becker questioned if it was a sales lot prior to March, with Mr. Migchelbrink stating it was a sales lot two years ago when the houses showed up. Chairman Becker explained the way to prove that is to show that it was listed with the State of Colorado, and it was not until March, with that being said these homes are then taxable. Mr. Migchelbrink stated no that the registration for the sales lot was not due until March, he would have had to cancel it and do a new registration and he was not willing to do that. Chairman Becker stated that you have to add the location as a new sales lot to the registration which is an addendum through the State of Colorado. Mr. Migchelbrink stated there is nothing for sale, with Chairman Becker disagreeing because Mr. Migchelbrink is saying that the homes are for sale that’s why it is not taxable. Mr. Migchelbrink explained that nothing is for sale yet because the sewer has not been installed yet, it is inventory.

Commissioner Westhoff stated the permit application that was submitted was for a mobile park there is a definition difference between a mobile home park and sales lot. In the application it explained that the applicant proposes to sell mobile homes, rent space and continue to rent the other homes.

Commissioner Arndt stated they are taxable, we know that as of January 1st it was not registered with the State of Colorado as a mobile homes sales facility, with Mr. Migchelbrink stating it never will be, there is no registration. Commissioner Arndt clarified his statement to be it was not listed as a sales lot.

Morgan County Assessor, Tim Amen explained that from an assessor stand point located sales display lots are either models or inventory, but in either case the purchaser does not move into the home where it sits, instead they take it to a separate location. The term sales display lot contemplates the location of a commercial endeavor where customers would shop for and purchase manufactured homes. Such a location would contain numerous manufactured homes, business office and parking.

At this time, a motion was made by Commissioner Arndt to uphold the assessor valuation for Wagon Wheel Homes, LLC M001650, M001651, M001652 M001653. The motion was seconded by Commissioner Westhoff. Chairman Becker stated he understands where Mr. Migchelbrink is coming from, but he needed to see it as being a registered sales lot before January 1st therefore these homes are taxable. Mr. Migchelbrink asked if the name can be changed to the people that actually own that property, with the Assessor’s office stating yes that can be done. The motion passed 3-0.

There being no further business the meeting was adjourned at 9:14 a.m.

Respectfully Submitted,

Randee Aleman
Deputy Clerk to the Board

(Minutes ratified August 16, 2022)

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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/ Kevin Strauch
Kevin Strauch