

COMMISSIONERS PROCEEDINGS 1

**BOARD OF COUNTY COMMISSIONERS
BOARD OF EQUALIZATION OF MORGAN COUNTY, COLORADO
Minutes of Special Meeting
August 4, 2025**

To participate in Public Hearings you may connect via Zoom Conferencing Access Information: <https://us02web.zoom.us/j/89739610423> listen via phone, please dial: 1-312-626-6799, Meeting ID: 897 3961 0423

The Board of Morgan County Commissioners sitting as the Morgan County Board of Equalization (the “Board of Equalization”) met on Monday, August 4, 2024 at 9:02 a.m. with Chairman Jon Becker Commissioner Tim Malone, and Commissioner Kelvin Bernhardt in attendance.

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.

Morgan County Assessor, Tim Amen read allowed the statues for Property Valuations that they must follow when assessing property values.

**1. Lewis, Patti J
R0015597**

Patti J. Lewis, Schedule No. R0015597 was not present at the hearing or present online.

At this time, Tim Amen, Assessor and Pam Allen Technician representing the Morgan County Assessor’s office. Mr. Amen explained that this involves the Qualified Senior Primary Residential Classification. He explained that they have used the senior exemption under prior residence for them to be eligible for the two-year program prior. The assessor’s records do not show there being any exemptions on their prior residence. Mr. Amen that they would not have been eligible for the senior exemption until 2022 and they sold the property in 2021. Commissioner Malone asked what the qualifications are for the senior exemption. With Mr. Amen explaining that the owner must be 65 years old as of January 1st, owned the property for 10 years and lived in the property as their primary residence for 10 years.

At this time, a motion was made by Commissioner Bernhardt to not to extend the senior property tax exemption of Schedule No. R0015597. The motion was seconded by Commissioner Malone. The motion passed 3-0.

**2. Retlaw Irrevocable Trust
R008697**

Retlaw Irrevocable Trust, Kristina Walter, Trustee, Schedule No. R008697 was not present in office or online.

At this time, John Zimmerman, Value West Inc., representing Morgan County Assessor’s office spoke, he provided his presentation as to the data and information utilized in reaching the assessment of the property. He used a document with the detailed information regarding his assessment of the property. Mr. Zimmerman asked the Board to uphold the value of \$130,820.00. Mr. Zimmerman stated that the owner was not interested in discussing the value with himself or the assessor’s office, however she was not happy with the value and wanted that to be known. Mr. Zimmerman explained that with commercial properties you do have to expand the range of area to look for and find comparables. Chairman Becker stated that the most current sale of the property to the owner is in that value so to him that makes the value acceptable.

At this time, a motion was made by Commissioner Malone to uphold the assessor’s value at \$130, 820.00 on Schedule No. R008697. The motion was seconded by Commissioner Bernhardt. The motion passed 3-0.

**3. Schmidt, Edward & Tiffany
R020364**

Edward Schmidt, Schedule No. R020364 was not present in office or online.

At this time, Ron MacDonald Appraiser II, representing Morgan County Assessor’s office spoke. He provided their presentation as to the data and information utilized in reaching the assessment of the property utilizing a document with the detailed information regarding his assessment of the property. Mr. MacDonald stated that the owner would not let the assessor’s office onto the property so they did a roadside inspection to the best of their ability. Mr. MacDonald explained that they used an 11-mile radius or the property in question and found nine comparables. Three of the comparables were in Orchard very close to the property in question. Mr. MacDonald asked for the value of \$535,100.00 to be upheld do to the findings in his report.

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At this time, a motion was made by Commissioner Bernhardt to uphold the assessor’s value on Schedule No. R020364 at \$535,100.00. The motion was seconded by Commissioner Malone. The motion passed 3-0.

There being no further business the meeting was adjourned at 9:38 a.m.

Respectfully Submitted,
Randee Aleman
Deputy Clerk to the Board

(Minutes ratified August 19, 2025)

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

s/Jon J. Becker
Jon J. Becker, Chairman

s/Timothy A. Malone
Timothy A. Malone, Commissioner

s/Kelvin S. Bernhardt
Kelvin S. Bernhardt, Commissioner

(SEAL)
ATTEST:
s/ Kevin Strauch
Kevin Strauch