

COMMISSIONERS PROCEEDINGS 1

**BOARD OF COUNTY COMMISSIONERS
BOARD OF EQUALIZATION OF MORGAN COUNTY, COLORADO
Minutes of Special Meeting
August 5, 2024**

The Board of Morgan County Commissioners sitting as the Morgan County Board of Equalization (the "Board of Equalization") met on Monday, August 5, 2024 at 9:01 a.m. with Chairman Mark Arndt, Commissioner Gordon Westhoff, and Commissioner Jon Becker in attendance. Chairman Arndt asked Morgan County Assessor, Tim Amen 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 Arndt 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. Schmidt, Edward & Tiffany R020364

Edward Schmidt, Schedule No. R020364 address being 23504 County Road 2, Orchard, CO was present. Mr. Schmidt presented several documents to the board to support his case. He noted that his property assessment was increased by fourteen percent, equivalent to a 500-dollar increase per year and thinks that the property should be valued at \$420,000.

At this time, Ron MacDonald Appraiser II and MacKenzie Stroud Appraiser I, representing Morgan County Assessor's office spoke, 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. They walked through the documentation which supported their valuation of \$492,020. It was noted that there was a \$55,000 deduction from the State of Colorado as well.

Morgan County Assessor Tim Amen noted that the reason for the increase was that there were four new structures that were not previously assessed on the property.

Commissioner Westhoff asked about the status of the outbuildings. Assessor Amen noted that they are valued by the square footage and not whether or not they are bolted into the ground.

Commissioner Becker asked if the recent sale was taken into account with Assessor Amen noting that the sale came after the assessment period so it was not taken into account.

Commissioner Becker asked if there was any adjustment for location. Mr. MacDonald noted that since there were not many sales in the petitioner's area so they needed to use other comparisons.

Mr. Schmidt noted that he only moved in four sheds while one was already on the property. He also noted that the sheds are portable and that he plans to remove them when he leaves. He stated that he feels that valuing other properties from different locations is unfair.

At this time, a motion was made by Commissioner Becker to uphold the assessor's value at \$492,000.00. The motion was seconded by Commissioner Westhoff. The motion passed 3-0.

The Board of Morgan County Commissioners will convene in the matter of:

Adjustment of the Petition for Abatement or Refund of Taxes for R009540, Baymont Inn.

At this time, Morgan County Assessor, Tim Amen and John Zimmerman, representing Morgan County Assessor's office spoke, 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. The property owner requested an abatement of taxes from 2023 after receiving a change in property value in 2024. The amount of taxes requested abated are 29,503.48.

Mr. Zimmerman noted that adjustments were made after Covid-19. In 2024, the property owner provided income information which was lower than the projections that were used initially. Another factor in the assessment was the location of the property as it's not in a prime location. Condition is also a factor. After assessments and discussions, it was decided that the property was valued too high.

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Commissioner Westhoff made a motion to approve the abatement of \$29,503.48 as the Assessor's office recommended. Commissioner Becker seconded the motion. The motion passed 3-0.

There being no further business the meeting was adjourned at 9:39 a.m.

Respectfully Submitted,
Kevin Strauch
Clerk to the Board

(Minutes ratified August 20, 2024)

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

Mark A. Arndt, Chairman

Jon J. Becker, Commissioner

Gordon H. Westhoff, Commissioner

(SEAL)

ATTEST:

Kevin Strauch