



Administration Building
East Hearing Room
5334 S. Prince St.
Littleton, CO 80120
303-795-4630
Relay Colorado 711
303-795-4630 Audio Agenda Line

Kathleen Conti, District 1
Nancy Sharpe, Chair, District 2
Jeff Baker, Chair Pro Tem, District 3
Nancy Jackson, District 4
Bill Holen, District 5

Public Meeting

August 4, 2017

9:00 A.M.

The Board of County Commissioners holds its weekly Public Hearing at 9:30 a.m. on Tuesdays. Public Hearings are open to the public and items for discussion are included on this agenda. Items listed on the consent agenda are adopted with one vote. Items listed under regular business are considered separately. Agendas are available through the Commissioners' Office or through the County's web site at www.arapahoegov.com. Questions about this agenda, please contact the Commissioners' Office at 303-795-4630 or by e-mail at commissioners@arapahoegov.com.

AGENDA

1. OPENING

1.a. CALL TO ORDER

Arapahoe County Board of County Commissioners

1.b. INTRODUCTION

Ron Carl, County Attorney

Joleen Sanchez, Asst. Clerk to the Board

1.c. ROLL CALL

1.d. PLEDGE OF ALLEGIANCE

2. MODIFICATION TO THE AGENDA

3. ADOPTION OF THE AGENDA

4. GENERAL BUSINESS ITEMS

4.a. CBOE Decisions

Adoption of a resolution approving the findings and recommendations of the Board of Equalization referees

Karen Thompsen, Paralegal

Ben Swartzendruber, Assistant County Attorney

Documents:

[BSR BOE APPROVAL.DOC](#)
[RESO RE CBOE APPROVAL 2017.DOCX](#)

4.b. **CBOE Value Corrections**

Adoption of a resolution approving the recommendations of the Assessor for parcels that were incorrectly valued

Karen Thompsen, Paralegal
Ben Swartzendruber, Assistant County Attorney

Documents:

[BSR RE CBOE CORRECTIONS 2017.DOCX](#)
[RESO RE CBOE CORRECTIONS.DOCX](#)

5. **COMMISSIONER COMMENTS**

***Denotes a requirement by federal or state law that this item be opened to public testimony. All other items under the “General Business” agenda may be opened for public testimony at the discretion of the Board of County Commissioners.**

Arapahoe County is committed to making its public meetings accessible to persons with disabilities. Assisted listening devices are available. Ask any staff member and we will provide one for you. If you need special accommodations, contact the Commissioners' Office at 303-795-4630 or Relay Colorado 711.

Please contact our office at least 3 days in advance to make arrangements.



Board Summary Report

Date: August 1, 2017
To: Board of County Commissioners
Through: Ron Carl, County Attorney
From: Karen Thompsen, Paralegal
Subject: 2017 Board of Equalization

Purpose and Recommendation

The purpose of this request is for the Commissioners to consider the adoption of a resolution approving the 2017 Board of Equalization decisions as recommended by appointed referees and/or modified by the Board of Equalization.

Background and discussion

Pursuant to C.R.S. § 39-8-101, the Board of County Commissioners comprises the County Board of Equalization. Pursuant to C.R.S. § 39-8-102(1), the County Board of Equalization is required to review the valuations for assessment of all taxable property appearing on the assessment roll and to make decisions concerning appeals by property owners from decisions of the County Assessor to the County Board of Equalization. Pursuant to C.R.S. § 39-8-102, the Board of County Commissioners appointed independent referees to conduct hearings from appeals of decisions of the County Assessor. The appointed referees' recommendations have been made after hearings with property owners and agents and/or review of valuation information provided by the property owners and agents.

A copy of the appointed referees' decisions will be provided to the Board of County Commissioners prior to the hearing on August 4, 2017.

Fiscal Impact

None

Reviewed by

Ben Swartzendruber, Assistant County Attorney

RESOLUTION NO. _____. It was moved by Commissioner __ and duly seconded by Commissioner __ to adopt the following resolution:

WHEREAS, pursuant to Section 39-8-102(1), C.R.S., the County Board of Equalization is required to review the valuations for assessment of all taxable property appearing on the assessment roll; and

WHEREAS, pursuant to Section 39-8-102(1), C.R.S., the County Board of Equalization shall correct any errors made by the Assessor, and whenever in its judgment justice and right so require, it shall raise, lower, or adjust any valuation for assessment appearing in the assessment roll to the end that all valuations for assessment of property are just and equalized within the County; and

WHEREAS, pursuant to Section 39-8-106, C.R.S., the County Board of Equalization shall receive and hear petitions from any person whose objections or protests have been refused or denied by the County Assessor, which hearings may be conducted by independent referees appointed by the County Board of Equalization pursuant to Section 39-8-102(2), C.R.S.; and

WHEREAS, based upon the evidence and testimony presented to the Board on this date, the Board has determined to take the following action.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners, acting as the Arapahoe County Board of Equalization, as follows:

1. The Board hereby accepts the findings and recommendations of the appointed independent referees, pursuant to Section 39-8-102(2)(i), C.R.S., and adopts said recommendations as the final actions of the Arapahoe County Board of Equalization, with the understanding that the Board hereby authorizes the Clerk or the Deputy Clerk to the Arapahoe County Board of Equalization to make minor administrative modifications to said referee recommendations to correct any calculation error or other similar mistake prior the Clerk's notification to the property owner and/or their representatives.

2. The Clerk and Recorder is hereby directed to forward a copy of this Resolution to the Arapahoe County Assessor for further action as may be required by law.

3. The Board of County Commissioners respectfully requests the Arapahoe County Assessor to take appropriate actions with regard to this Resolution as soon as possible.

4. The Clerk to the Board is hereby directed to notify the property owners and/or their representatives of these actions.

The vote was:

Commissioner Baker ____; Commissioner Conti ____; Commissioner Holen ____; Commissioner Jackson ____; and Commissioner Sharpe, Chair, ____.

The Chair declared the motion carried and so ordered.



Board Summary Report

Date: August 1, 2017
To: Board of County Commissioners
Through: Ron Carl, County Attorney
From: Karen Thompsen, Paralegal
Subject: 2017 Board of Equalization

Purpose and Recommendation

The purpose of this request is for the Commissioners to consider the County Assessor's request that that parcels identified below be adjusted in value to apply equitable treatment to all like properties.

Background and discussion

Pursuant to Section 39-8-102, C.R.S., the County Board of Equalization shall correct any errors made by the Assessor, and whenever in its judgment justice and right so require, it shall raise, lower, or adjust any valuation for assessment to the end that all valuations for assessment of property are just and equalized within the County.

The Arapahoe County Assessor is responsible for the valuation of more than 220,000 taxable parcels, and during the valuation process, an occasional error is made. When such errors are discovered, the Arapahoe County Assessor recommends changes to the County Board of Equalization to be fair to the affected taxpayers.

Fiscal Impact

None

Reviewed by:

Ben Swartzendruber, Assistant County Attorney

The value of the following parcels shall be corrected for the reasons noted:

Parcel	Acct #	Owner	Old Land Value	Old Improvement Value	Old Total Value	New Land Value	New Improvement Value	Total New Value	Value Change	Reason
2069-00-0-00-137	035211614	East Quincy Holding LLC	\$109,306	\$0	\$109,306	\$743,880	\$2,468,343	\$3,212,223	\$3,102,917	1
2075-12-1-00-018	031763738	Veita Minshall Family LLC	\$248,295	\$0	\$248,295	\$198,636	\$0	\$198,636	-\$49,659	2
1975-02-4-00-027	034468455	Alberto Cano	\$198,510	\$0	\$198,510	\$259,590	\$0	\$259,590	\$61,080	3
1979-00-0-00-406	033923758	Rhonda Sass	\$27,796	\$0	\$27,796	\$35,267	\$0	\$35,267	\$7,471	4
2071-00-0-00-115	035178846	Centennial Materials	\$103,825	\$0	\$103,825	\$152,131	\$0	\$152,131	\$48,306	4
2075-06-3-01-015	031751349	Anderson Decedents Trust	\$450,000	\$0	\$450,000	\$150,000	\$0	\$150,000	-\$300,000	5
1973-21-4-04-006	031187214	F Raylene Owen	\$202,500	\$5	\$202,505	\$303,750	\$5	\$303,755	\$101,250	6
1973-22-4-04-016	032290803	George Nash Smith	\$300,000	\$0	\$300,000	\$450,000	\$0	\$450,000	\$150,000	6
Reason 1	In the course of processing a split, the values for this and another parcel were flipped. The other parcel 2069-00-0-00-136 was appealed and corrected. This parcel has the buildings, ag land, and more industrial land than was listed as all were listed on parcel 00-136. This correction is to return the buildings to the correct parcel. and to correct the land value due to the incorrect acreage and classification of the land.									
Reason 2	This property is operated with 6 other parcels as a self storage facility. The land value is adjusted to match the per square foot value on the other parcels.									
Reason 3	This parcel had an incorrect adjustment on the land. The value of the parcel in the last base period was \$248,138 and values have increased over the last two years, not decreased.									
Reason 4	The declarations for the 2016 production of the sand and gravel pits were not received in time to work for the notices of value for the May appeal period.									
Reason 5	This parcel had an incorrect adjustment on the land. The adjustment was reduced from 90% to 30% due to the size of the parcel.									
Reason 6	These parcels were listed in a neighborhood that was eliminated and so were not revalued for 2017.									

The value of the following parcels shall be corrected to remedy errors in the noted square footage of the improvements:

4200 S Parker Rd									
Circle K Stores Inc.									
Parcel	Incorrect CAMA SF	Rate	2017 Old Value	Correct SF	Rate	2017 New Value	% difference	\$ difference	
2073-06-3-64-008	1,200	\$481	\$577,000	4,452	\$184	\$820,000	142.1%	\$243,000	

7399 S Tucson Way										
Arapahoe Business Park II Condominiums										
Parcel	Unit	Percentage of Bldg	Incorrect CAMA SF	Rate	2017 Old Value	Correct SF	Rate	2017 New Value	% difference	\$ difference
2075-25-4-24-001	A1	1.68%	1,207	\$80	\$96,560	1,313	\$80	\$105,001	108.7%	\$8,441
2075-25-4-24-002	A2	3.98%	2,861	\$80	\$228,880	3,109	\$80	\$248,753	108.7%	\$19,873
2075-25-4-24-003	A3	12.42%	8,927	\$80	\$714,160	9,703	\$80	\$776,260	108.7%	\$62,100
2075-25-4-24-004	A6	16.94%	12,176	\$80	\$974,080	13,235	\$80	\$1,058,764	108.7%	\$84,684
2075-25-4-24-005	B1	10.83%	7,784	\$80	\$622,720	8,461	\$80	\$676,884	108.7%	\$54,164
2075-25-4-24-006	B2	3.80%	2,731	\$80	\$218,480	2,969	\$80	\$237,503	108.7%	\$19,023
2075-25-4-24-007	B4	10.83%	7,784	\$80	\$622,720	8,461	\$80	\$676,884	108.7%	\$54,164
2075-25-4-24-008	B5	9.04%	6,498	\$80	\$519,840	7,063	\$80	\$565,007	108.7%	\$45,167
2075-25-4-24-009	C1	8.24%	5,923	\$80	\$473,840	6,438	\$80	\$515,007	108.7%	\$41,167
2075-25-4-24-010	C2	3.95%	2,839	\$80	\$227,120	3,086	\$80	\$246,878	108.7%	\$19,758
2075-25-4-24-011	C3	3.87%	2,782	\$80	\$222,560	3,023	\$80	\$241,878	108.7%	\$19,318
2075-25-4-24-012	C4	3.93%	2,824	\$80	\$225,920	3,070	\$80	\$245,628	108.7%	\$19,708
2075-25-4-24-013	C5	10.49%	7,539	\$80	\$603,120	8,195	\$80	\$655,633	108.7%	\$52,513
		100.00%	71,875		5,750,000	78,126		\$6,250,080	108.7%	\$500,080

General Business Item August 4, 2017

500 S Cherry St												
Cherry Creek Athletic Club												
Parcel	Incorrect CAMA SF	Rate	2017 Land Value	2017 Improvement Value	2017 Old Value	Correct SF	Rate	2017 Land Value	2017 Improvement Value	2017 New Value	% difference	\$ difference
1973-18-2-04-018	60,007	\$99.37	\$3,135,630	\$2,827,370.00	\$5,963,000	72,713	\$96.26	\$3,135,630	\$3,863,723	\$6,999,353	117.4%	\$1,036,353
2017 Addition not included in the original value												

Parcel ID	Address	Change Reason	Incorrect CAMA SF	Rate	Original Land Value	Original Imp. Value	Original Value	Correct CAMA SF	Rate	New Land Value	New Imp. Value	New Value	% Diff.	\$ Diff
2077-05-1-03-003	2801 W. Mansfield Ave.	New Bldg.	11,800	\$85.00	\$503,840	\$499,160	\$1,003,000	15,700	\$80.19	\$503,840	\$755,160	\$1,259,000	25.5%	\$256,000
1971-33-3-00-007	3340 S. Zuni St.	Addition	15,760	\$63.00	\$509,650	\$483,230	\$992,880	20,809	\$59.11	\$509,650	\$720,350	\$1,230,000	23.9%	\$237,120
1971-33-3-17-001	3330 Zuni St.	New Bldg.	N/a	N/a	\$248,000	\$15,653	\$263,653	3,578	\$139.74	\$248,000	\$252,000	\$500,000	89.6%	\$236,347
2073-30-1-02-013	6950 S. Jordan Rd.	New Bldg.	N/a	N/a	\$739,352	\$0	\$739,352	27,972	\$97.49	\$739,352	\$1,987,648	\$2,727,000	268.8%	\$1,987,648

RESOLUTION NO. _____. It was moved by Commissioner _____ and duly seconded by Commissioner _____ to adopt the following resolution:

WHEREAS, it has come to the attention of the Board of County Commissioners of Arapahoe County, acting as the Arapahoe County Board of Equalization, that certain parcels in Arapahoe County were incorrectly valued for purposes of the 2017 Notice of Valuation; and

WHEREAS, it has been recommended, and requested, by the Arapahoe County Assessor's Office that the Board take action to correct said error; and

WHEREAS, pursuant to Section 39-8-102, C.R.S., the County Board of Equalization shall correct any errors made by the Assessor and whenever in its judgment justice and right so require, it shall raise, lower, or adjust any valuation for assessment appearing in the assessment roll to the end that all valuations for assessment of property are just and equalized within the County; and

WHEREAS, based upon the evidence and testimony presented to the Board on this date, the Board has determined to take the following action.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners, acting as the Arapahoe County Board of Equalization, as follows:

The value of the following parcels shall be corrected for the reasons noted:

Parcel	Acct #	Owner	Old Land Value	Old Improvement Value	Old Total Value		New Land Value	New Improvement Value	Total New Value	Value Change	Reason
2069-00-0-00-137	035211614	East Quincy Holding LLC	\$109,306	\$0	\$109,306		\$743,880	\$2,468,343	\$3,212,223	\$3,102,917	1
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1979-00-0-00-406	033923758	Rhonda Sass	\$27,796	\$0	\$27,796		\$35,267	\$0	\$35,267	\$7,471	4
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Reason 1	In the course of processing a split, the values for this and another parcel were flipped. The other parcel 2069-00-0-00-136 was appealed and corrected.										
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Parcel	Unit	Percentage of Bldg	Incorrect CAMA SF	Rate	2017 Old Value	Correct SF	Rate	2017 New Value	% difference	\$ difference
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2075-25-4-24-010	C2	3.95%	2,839	\$80	\$227,120	3,086	\$80	\$246,878	108.7%	\$19,758
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		100.00%	71,875		5,750,000	78,126		\$6,250,080	108.7%	\$500,080

500 S Cherry St												
Cherry Creek Athletic Club												
Parcel	Incorrect CAMA SF	Rate	2017 Land Value	2017 Improvement Value	2017 Old Value	Correct SF	Rate	2017 Land Value	2017 Improvement Value	2017 New Value	% difference	\$ difference
1973-18-2-04-018	60,007	\$99.37	\$3,135,630	\$2,827,370.00	\$5,963,000	72,713	\$96.26	\$3,135,630	\$3,863,723	\$6,999,353	117.4%	\$1,036,353
2017 Addition not included in the original value												

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1971-33-3-00-007	3340 S. Zuni St.	Addition	15,760	\$63.00	\$509,650	\$483,230	\$992,880	20,809	\$59.11	\$509,650	\$720,350	\$1,230,000	23.9%	\$237,120
1971-33-3-17-001	3330 Zuni St.	New Bldg.	N/a	N/a	\$248,000	\$15,653	\$263,653	3,578	\$139.74	\$248,000	\$252,000	\$500,000	89.6%	\$236,347
2073-30-1-02-013	6950 S. Jordan Rd.	New Bldg.	N/a	N/a	\$739,352	\$0	\$739,352	27,972	\$97.49	\$739,352	\$1,987,648	\$2,727,000	268.8%	\$1,987,648

- 1) The Clerk and Recorder is hereby directed to forward a copy of this Resolution to the Arapahoe County Assessor for further action as may be required by law.
- 2) The Board of County Commissioners respectfully requests the Arapahoe County Assessor to take this action as soon as possible.
- 3) The Board of County Commissioners will take any and all action necessary, in cooperation with the Arapahoe County Assessor's Office, to resolve this matter if any additional action is required.
- 4) The Clerk to the Board is hereby directed to notify these property owners of this action.

The vote was:

Commissioner Baker ____; Commissioner Conti ____; Commissioner Holen ____;
Commissioner Jackson ____; and Commissioner Sharpe, Chair, ____.

The Chair declared the motion carried and so ordered.