

RESOLUTION NO. 2023-03

**BOARD OF COUNTY COMMISSIONERS
OF THE
COUNTY OF SUMMIT
STATE OF COLORADO**

**GRANTING THE COUNTY ASSESSOR THE POWER TO MAKE DECISIONS ON
PETITIONS FOR ABATEMENTS OR REFUND OF TAXES IN AMOUNTS OF TEN
THOUSAND DOLLARS OR LESS**

WHEREAS, pursuant to § 39-1-113, C.R.S., boards of county commissioners may authorize a county assessor to review petitions for abatement or refund and settle such requests for abatement or refund of taxes in an amount of up to ten thousand dollars (\$10,000) per tract, parcel, or lot of land or per schedule of personal property; and

WHEREAS, the abatement or refund of taxes settlement authority granted to assessors pursuant to § 39-1-113 C.R.S. applies only in cases where the petitioner agrees in writing to the abatement or refund amount; and

WHEREAS, the Board of County Commissioners of Summit County, Colorado desires to continue to authorize the Summit County Assessor to review petitions for abatement or refund of taxes and settle such by written mutual agreement with the petitioner petitions for abatement or refund of taxes in an amount of ten thousand dollars (\$10,000) or less per tract, parcel, or lot of land or per schedule of personal property.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF SUMMIT, STATE OF COLORADO THAT THE SUMMIT COUNTY ASSESSOR IS AUTHORIZED TO REVIEW PETITIONS FOR ABATEMENT OR REFUND OF TAXES AND TO SETTLE BY WRITTEN MUTUAL AGREEMENT ANY SUCH PETITION FOR ABATEMENT OR REFUND IN AN AMOUNT OF TEN THOUSAND (\$10,000) OR LESS PER TRACT, PARCEL, OR LOT OF LAND OR PER SCHEDULE OF PERSONAL PROPERTY, SUBJECT TO THE FOLLOWING CONDITIONS:

1. The Summit County Assessor shall create and maintain a list of all petitions for abatement or refund upon which she acts. Such a list shall be reviewed by the Board of County Commissioners once a year.

2. This authority given to the County Assessor to act upon such petitions shall be effective January 10, 2023 and shall terminate on January 11, 2027; at that time the actions of the County Assessor shall be reviewed by the Board of County Commissioners and a determination shall be made as to whether such authorization shall continue.

ADOPTED THIS 10TH DAY OF JANUARY, 2023.

**COUNTY OF SUMMIT
STATE OF COLORADO
BY AND THROUGH ITS
BOARD OF COUNTY COMMISSIONERS**



Joshua Blanchard
Joshua Blanchard, Chair

ATTEST:

Taryn Power
Taryn Power, Clerk & Recorder