

**GUNNISON COUNTY BOARD OF EQUALIZATION
SPECIAL MEETING MINUTES
August 26, 2025**

The August 26, 2025 meeting was held in the Board of County Commissioners’ meeting room located at 200 E. Virginia Avenue, Gunnison, Colorado. Present, either in person or via Zoom, were:

Laura Puckett Daniels, Chairperson	Martin Schmidt, Assistant County Manager (ACM) for
Elizabeth Smith, Vice-Chairperson	Public Works
Jonathan Houck, Commissioner	Holly Perry, Clerk to the Board
Sammy Obaid, Assistant County Attorney	Other Persons Present as Listed in Text

GUNNISON COUNTY BOARD OF EQUALIZATION SPECIAL MEETING:

CALL TO ORDER: Commissioner Puckett Daniels called the meeting to order at 8:30 am.

APPEAL; SENIOR PROPERTY TAX EXEMPTION; CBOE# SR01; R003777; H. KAHANEK: Deputy Assessor Vicki Hildreth was present for discussion. The petitioner was not present.

1. Staff Presentation. Deputy Assessor Hildreth explained that there are criteria that must be met to qualify for the exemption and that the ten-year residency was not met for Mr. KahaneK. According to the voter registration, he was registered in Gunnison County in October of 2015 and he must be a resident for 10 years beginning January 1, 2015 to qualify for the exemption in 2025. Deputy Assessor Hildreth then stated she ensured the petitioner that their 2015 tax returns were taken into consideration during a previous phone call. Lastly, she confirmed with the Colorado Division of Property Taxation that the voter registration is considered primary residency if registered.
2. Board Questions. Commissioner Puckett Daniels confirmed that due to the stipulation that it must be beginning January 1, 2015 and thus he would qualify next year for the exemption. Commissioner Smith then confirmed that voter registration superseded all other qualifications, if they are registered. Commissioner Houck stated that their job is to make sure the statutes are followed, and the actions are reflective of the decision.

Moved by Commissioner Smith, seconded by Commissioner Houck to deny the senior property tax exemption for H. KahaneK as presented in the portfolio today. Commissioner Houck reiterated that if everything stays consistent, the exemption would be granted next year. Motion carried unanimously.

APPEAL; SENIOR PROPERTY TAX EXEMPTION; CBOE# SR02; R003882; C. NIESMAN: Deputy Assessor Vicki Hildreth and petitioner Carolyn Niesman were present for discussion.

1. Staff Presentation. Deputy Assessor Hildreth explained the criteria that must be met for this exemption including residency for ten consecutive years. She explained Ms. Niesman was denied due to this requirement as Ms. Niesman changed her voter registration in May of 2015. Deputy Assessor Hildreth and Commissioner Puckett Daniels confirmed that if the resident is registered to vote, that is considered their primary residency.
2. Applicant Presentation. Ms. Niesman asked where it states that voter registration is considered the primary residency and then stated that she did move to her current residence in April 2014 and has filed property taxes in Colorado since. She expressed frustration on how the voter registration supersedes all other evidence.
3. Board Questions. Commissioner Puckett Daniels thanked Ms. Niesman for her perspective and information and apologized for her frustration. She then read from the application that states that voter registration is considered primary residency. Commissioner Smith relayed this barrier, which prevents people from accessing the resource is one that they have spoken with state legislators and the General Assembly about and then encouraged Ms. Niesman to speak to her State Representatives and State Senators regarding this as well. Commissioner Houck reiterated the laws and said that her frustrations are valid.

Moved by Commissioner Smith, seconded by Commissioner Houck to deny the appeal for the senior property tax exemption for CBOE R003882 for last name Niesman as presented in the packet. Motion carried unanimously.

ADJOURN: Commissioner Puckett Daniels adjourned the meeting of the Gunnison County Board of Equalization at 9:04 am.

Laura Puckett Daniels, Chairperson

Elizabeth Smith, Vice-Chairperson

Jonathan Houck, Commissioner

Minutes Prepared By:

Holly Perry, Deputy County Clerk

Attest:

Kathy Simillion, County Clerk