

**GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS  
SPECIAL MEETING MINUTES  
October 14, 2025**

The October 14, 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  
Elizabeth Smith, Vice-Chairperson  
Jonathan Houck, Commissioner  
Sammy Obaid, Assistant County Attorney

Matthew Birnie, County Manager  
Holly Perry, Deputy County Clerk  
Others 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.

**HEARING OFFICER RECOMMENDATIONS FOR PROPERTIES APPEALED TO THE CBOE:** Hearing Officer Walter Sorrentino was present for discussion.

Commissioner Puckett Daniels asked HO Sorrentino to introduce himself and his expertise and then reiterated the CBOE process. She relayed for the record that there was a copy and paste error on the summary sheets and they have been given a corrected printed copy for this meeting which will also be corrected online and on SharePoint. The Board then thanked HO Sorrentino for his work on these. **Moved** by Commissioner Houck, seconded by Commissioner Smith to adopt the hearing officer recommendations for properties appealed to the CBOE, granting, denying, or denying in part the petition, as presented in the agenda and related documents today, noting that there were some administrative corrections that were given at the table, that are different than what was in the packet. Motion carried unanimously. HO Sorrentino praised the CBOE team and stated Gunnison County has a superior staff.

**ASSESSOR RECOMMENDATIONS FOR STIPULATIONS TO PROPERTIES APPEALED TO THE CBOE:** County Assessor Alexandra Cohen was present for discussion.

Assessor Cohen noted these are appeals that were submitted to the CBOE but after discussion, the petitioners were willing to accept an updated valuation from the Assessor's Office and come to an agreement. Commissioner Houck asked for clarification on adjusted values for new construction. Assessor Cohen explained that it was due to the deed restriction on the units and they applied a deed restricted adjustment. **Moved** by Commissioner Smith, seconded by Commissioner Houck to accept the stipulations reached between the Assessor and the property owners for properties appealed to the CBOE as presented in the agenda and related documents today. Motion carried unanimously.

**ASSESSOR RECOMMENDATIONS FOR CHANGES TO PROPERTIES NOT APPEALED TO THE CBOE:** County Assessor Alexandra Cohen was present for discussion.

Assessor Cohen explained these are for properties where new information came to light after the time when they are allowed to appeal. Commissioner Smith asked about one change from \$30,000 to \$1.5M. Assessor Cohen relayed that unfortunately, she cannot speak to that as she is not involved in that area. However, there is an appeal timeline if they would like to appeal it further. Commissioner Puckett Daniels asked about benefits of waiting to approve, however, Assessor Cohen explained they can petition further and this is not final. **Moved** by Commissioner Smith, seconded by Commissioner Houck to accept the Assessor's recommendation for changes to properties that were not appealed to the CBOE as presented this morning, and in the related documents, and to make those our official determinations. Motion carried unanimously.

**ADJOURN:** Commissioner Puckett Daniels adjourned the special meeting of the Gunnison County Board of Equalization at 8:47 am.

**GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS SPECIAL MEETING:**

**CALL TO ORDER:** Commissioner Puckett Daniels called the meeting to order at 8:47 am.

**GUNNISON COUNTY 2026 BUDGET DRAFT PROPOSAL #1:** Chief Finance Officer Melissa LaMonica and Senior Operations Accountant Lupita Halligan were present for discussion.

Commissioner Puckett Daniels expressed gratitude to the finance team for their work on this. Commissioner Smith did ask for clarification on the process of the District Attorney budget. CM Birnie commented that they did land at a higher number than what most counties are comfortable with which was 25%. A discussion on the process then followed. CFO LaMonica noted that the revenues are projected conservatively. CM Birnie relayed it would be helpful for the Board to relay which departments they would like to have work sessions with for their budget in order to get a better understanding.

The summary by type of fund, Capital Improvement Plan summary by fund, the General Fund summary, and each fund summary were discussed and CFO LaMonica answered the questions of the Board. Some highlights included the Brush Creek Project, Human Services Fund, Sage Grouse Trust Fund and Cheatgrass Trust Fund, Risk Management Fund, Gunnison County Housing Authority Fund, Marketing District Fund, Public Trustee Fund, Airport Operations Fund, Senior Housing (Mountain View) Fund, ISF I – Fleet Fund, ISF II – Technology Fund, Health Insurance Fund, and specific General Fund subcategories. **Moved** by Commissioner Houck, seconded by Commissioner Smith to schedule the Gunnison County Budget Public Hearing for December 9<sup>th</sup> at 5:30 pm, and the location will be the Board of County Commissioners room. Motion carried unanimously. **Moved** by Commissioner Houck, seconded by Commissioner Smith to accept the Gunnison County 2026 Staff Budget Draft Proposal number one as presented this morning, in our packet and available to the public. Motion carried unanimously.

**BREAK:** The meeting recessed from 10:23 until 10:31 am.

**GUNNISON COUNTY AUDITED FINANCIAL STATEMENTS 2024:** McMahan and Associates Certified Public Account (CPA) Paul Backes and Chief Finance Officer Melissa LaMonica were present for discussion.

CPA Backes explained they do a financial statement audit that meets a number of different needs. The phases looked at are planning and fieldwork and CPA Backes explained what is included in each area. He then relayed the auditing process and how an independent auditor reviews the financial documents. CPA Backes then displayed a letter regarding that described the Qualitative Aspects of Accounting Policies, Difficulties Encountered in Performing the Audit, Corrected and Uncorrected Misstatements, Disagreements with Management, Management Representations, and Recommendations which included Departmental Cash Receipting, Payroll Segregation of Duties, Purchasing Card Review, and New Financial Reporting Standard.

Commissioner Smith asked for clarification on the type of review they recommend for the Purchase Card Review due to the Board typically reviewing these charges in the meetings. Member Backes stated that if they believe that gives an adequate review then it is sufficient.

CPA Backes concluded with stating there are tax credits coming through the IRA that are related to various housing projects the County has. However, due to the Government shutdown, they may have to file the returns and amend them once approved.

The Board thanked CPA Backes for his time and work on this. **Moved** by Commissioner Houck, seconded by Commissioner Smith to accept the Gunnison County Audit of Financial Statements for 2024 as presented this morning. Motion carried unanimously.

The Board and CM Birnie thanked the finance department for all their work and late nights with getting everything completed.

**ADJOURN:** Commissioner Puckett Daniels adjourned the meeting at 11:02 am.

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Laura Puckett Daniels, Chairperson

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Elizabeth Smith, Vice-Chairperson

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Jonathan Houck, Commissioner

Minutes Prepared By:

\_\_\_\_\_  
Holly Perry, Deputy County Clerk

Attest:

\_\_\_\_\_  
Kathy Simillion, County Clerk

**GUNNISON COUNTY BOARD OF COMMISSIONERS TEXT INCLUSION INTO MINUTES**

*Note: For all the details of each resolution including any exhibits, please refer to [gunnisoncounty.org](http://gunnisoncounty.org)*

2025 CBOE HEARING AND DECISION SUMMARY							
CBOE #	ACCOUNTNO	PARCELNO	NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	CBOE DECISION	CBOE VALUE
001	R073723	3701-240-01-013	\$549,760	\$549,760	\$393,700	DENY	\$549,760
002	R043222	3177-241-06-005	\$7,279,660	\$7,279,660	\$5,845,000	ADJUST	\$5,893,900
003	R008138	3439-020-02-029	\$1,438,860	\$1,438,860	\$1,100,000	DENY	\$1,438,860
004	R003310	3255-031-58-009	\$1,468,660	\$1,468,660	\$1,178,000	ADJUST	\$1,323,330
005	R005954	3177-261-21-029	\$1,069,350	\$1,069,350	\$750,000	ADJUST	\$965,000
006	R044097	3255-120-34-025	\$3,183,830	\$3,183,830	\$2,650,000	ADJUST	\$2,916,900
007	R003020	3255-031-25-009	\$2,370,300	\$2,370,300	\$1,600,000	DENY	\$2,370,300
012	R042693	3257-080-02-005	\$597,740	\$597,740	\$384,000	DENY	\$597,740
015	R026065	3691-102-12-003	\$249,380	\$249,380	\$19,000	ADJUST	\$155,860
016	R030755	3177-242-10-015	\$4,010,410	\$4,010,410	\$3,260,475	DENY	\$4,010,410
018	R032144	3255-013-02-008	\$4,067,100	\$4,067,100	\$2,644,600	DENY	\$4,067,100
020	R032358	3177-261-29-013	\$1,635,260	\$1,635,260	\$1,100,000	ADJUST	\$1,492,000
021	R013773	2917-233-04-018	\$338,000	\$338,000	\$338,000	DENY	\$338,000
022	R009709	3701-110-01-009	\$854,180	\$854,180	\$669,482	DENY	\$854,180
023	R009707	3701-110-01-007	\$1,414,830	\$1,414,830	\$770,370	ADJUST	\$1,234,800
024	R012429	3983-033-00-016	\$604,920	\$604,920	\$398,000	DENY	\$604,920
025	R043395	3701-240-13-001	\$523,100	\$523,100	\$260,000	DENY	\$523,100
027	R044352	3177-264-59-004	\$510,920	\$510,920	\$403,828	DENY	\$510,920
028	R073785	3787-100-31-013	\$1,236,450	\$1,236,450	\$799,545	ADJUST	\$1,025,000
029	R033871	3177-261-30-018	\$1,635,310	\$1,635,310	\$1,200,000	ADJUST	\$1,492,900
031	R013761	2917-233-04-006	\$367,130	\$367,130	\$367,130	DENY	\$367,130
032	R073784	3787-100-31-012	\$1,244,600	\$1,244,600	\$950,000	ADJUST	\$1,025,000
033	R025785	3257-281-01-027	\$985,670	\$985,670	\$950,000	ADJUST	\$950,000
034	R031138	3255-031-51-014	\$3,526,650	\$3,526,650	\$2,480,000	DENY	\$3,526,650
035	R073187	3257-281-23-002	\$1,068,210	\$1,068,210	\$962,720	DENY	\$1,068,210
037	R027276	3255-000-01-002	\$4,062,370	\$4,062,370	\$3,353,000	DENY	\$4,062,370
038	R012559	3177-000-00-164	\$86,530	\$86,530	\$10,000	DENY	\$86,530
039	R041146	3177-000-00-163	\$86,530	\$86,530	\$10,000	DENY	\$86,530
040	R041147	3177-000-00-162	\$86,530	\$86,530	\$10,000	DENY	\$86,530
041	R041148	3177-000-00-161	\$86,530	\$86,530	\$10,000	DENY	\$86,530
042	R031365	3985-000-00-053	\$838,980	\$838,980	\$600,000	DENY	\$838,980
043	R043551	3177-241-08-024	\$2,143,290	\$2,143,290	\$1,786,604	DENY	\$2,143,290
044	R015202	3257-272-02-088	\$1,076,810	\$1,076,810	\$975,800	ADJUST	\$975,800
045	R001195	3701-354-11-007	\$615,280	\$615,280	\$500,000	DENY	\$615,280
046	R027552	3177-234-11-035	\$3,919,250	\$3,919,250	\$2,100,000	DENY	\$3,919,250
047	R012624	3177-030-01-008	\$55,000	\$55,000	\$25,000	DENY	\$55,000
048	R014192	2917-271-06-032	\$504,800	\$504,800	\$685,500	DENY	\$504,800
049	M031139	3255-031-26-028	\$162,210	\$162,210	\$25,000	DENY	\$162,210

050	R041096	3255-022-78-002	\$5,827,210	\$5,827,210	\$5,038,840	DENY	\$5,827,210
051	R009746	3701-110-02-020	\$1,484,230	\$1,484,230	\$1,050,000	ADJUST	\$1,280,000
052	R007173	3517-220-01-005	\$1,529,010	\$1,529,010	\$1,203,000	DENY	\$1,529,010
053	R042691	3257-080-02-003	\$747,810	\$747,810	\$499,000	ADJUST	\$679,200
054	R042497	3257-070-11-003	\$579,150	\$579,150	\$325,000	ADJUST	\$469,700
055	R010897	3787-100-13-021	\$649,100	\$649,100	\$574,978	ADJUST	\$616,600
056	R001358	3701-354-53-009	\$241,180	\$241,180	\$230,333	ADJUST	\$237,000
057	R009526	3689-340-01-001	\$60,770	\$60,770	\$25,000	DENY	\$60,770
058	R027188	3435-000-01-004	\$525,560	\$525,560	\$405,000	DENY	\$525,560
059	R042013	3177-241-01-019	\$6,596,570	\$5,076,420	\$4,290,272	ADJUST	\$5,076,420
060	R005834	3177-261-14-006	\$820,580	\$820,580	\$641,450	DENY	\$820,580
061	R007958	3517-220-00-001	\$3,296,900	\$3,296,900	\$2,277,544	DENY	\$3,296,900
063	R032819	2999-000-00-024	\$281,280	\$281,280	\$225,000	DENY	\$281,280
064	R042507	3257-070-11-013	\$397,360	\$397,360	\$249,000	ADJUST	\$247,000
065	R042518	3257-070-11-024	\$529,820	\$529,820	\$325,640	ADJUST	\$469,700
079	R041103	3255-022-79-004	\$5,611,030	\$5,611,030	\$4,500,000	DENY	\$5,611,030
081	R008350	3525-000-00-073	\$307,100	\$307,100	\$251,973	ADJUST	\$279,500
082	R074815	3257-272-55-003	\$4,600	\$4,600	\$0	ADJUST	\$1,000
083	R074810	3257-272-59-025	\$97,330	\$97,330	\$19,979	DENY	\$97,330
084	R074808	3257-272-59-023	\$77,190	\$77,190	\$9,667	DENY	\$77,190
085	R074807	3257-272-59-022	\$77,190	\$77,190	\$9,667	DENY	\$77,190
086	R074805	3257-272-59-020	\$85,210	\$85,210	\$14,984	DENY	\$85,210
087	R074804	3257-272-59-019	\$85,210	\$85,210	\$14,984	DENY	\$85,210
088	R074803	3257-272-59-018	\$77,190	\$77,190	\$9,667	DENY	\$77,190
089	R074802	3257-272-59-017	\$85,210	\$85,210	\$14,984	DENY	\$85,210
090	R074801	3257-272-59-016	\$85,210	\$85,210	\$14,984	DENY	\$85,210
091	R074798	3257-272-59-013	\$77,190	\$77,190	\$9,667	DENY	\$77,190
092	R074797	3257-272-59-012	\$77,190	\$77,190	\$9,667	DENY	\$77,190
093	R074796	3257-272-59-011	\$85,210	\$85,210	\$14,984	DENY	\$85,210
094	R074795	3257-272-59-010	\$85,210	\$85,210	\$14,984	DENY	\$85,210
095	R074793	3257-272-59-008	\$77,190	\$77,190	\$9,667	DENY	\$77,190
096	R074792	3257-272-59-007	\$77,190	\$77,190	\$9,667	DENY	\$77,190
097	R074791	3257-272-59-006	\$85,210	\$85,210	\$14,984	DENY	\$85,210
098	R074790	3257-272-59-005	\$87,280	\$87,280	\$14,984	DENY	\$87,280
099	R074788	3257-272-59-003	\$85,730	\$85,730	\$14,984	DENY	\$85,730
100	R074787	3257-272-59-002	\$86,230	\$86,230	\$14,984	DENY	\$86,230
101	R074786	3257-272-59-001	\$101,530	\$101,530	\$22,477	DENY	\$101,530
102	R074809	3257-272-59-025	\$230,880	\$230,880	\$88,075	DENY	\$230,880
103	R074799	3257-272-59-014	\$213,710	\$213,710	\$72,061	DENY	\$213,710
104	R074794	3257-272-59-009	\$160,060	\$160,060	\$51,244	DENY	\$160,060
105	R074800	3257-272-59-015	\$132,780	\$132,780	\$27,383	DENY	\$132,780

106	R074806	3257-272-59-021	\$204,090	\$204,090	\$87,915	DENY	\$204,090
107	R074811	3257-272-59-026	\$155,560	\$155,560	\$43,237	DENY	\$155,560
108	R005036	3177-234-07-027	\$1,586,070	\$1,586,070	\$1,369,334	DENY	\$1,586,070