

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
July 31, 2012**

The July 31, 2012 Board of Equalization meeting was held in the Board of County Commissioners Meeting Room at the Courthouse located at 200 East Virginia Avenue, Gunnison. Present were:

Hap Channell, Chairperson
Paula Swenson, Vice-Chairperson

Bobbie Lucero, Clerk to the Board

Deputy Assessor, Vicki Hildreth and Senior Appraiser/Analyst George Lickiss and others were present and participated as indicated in the text.

NOTICE: The Petitioner's and Assessor's exhibits for each case are located in their individual Board of Equalization files.

The valuation time period is July 1, 2008 –June 30, 2010

CALL TO ORDER: Chairperson Channell called the July 31, 2012 meeting of the County Board of Equalization to order at 8:31 am. Chairperson Channell explained the roles, rights and responsibilities of the Board and the Petitioner during each hearing where a Petitioner and/or a Petitioner's representative was present, either in person or via telephone. Appeal notices were also provided to each Petitioner.

**CBOE #23
Nabors Drilling USA**

Assessor's Case: Hildreth explained the subject property, and explained that it was valued using the Division of Property Taxation guidelines. Hildreth explained how the personal property's value was calculated.

Petitioner's Case: The petitioner, Kerry Comstock, was present for discussion via conference call. Comstock informed the board this is not a working drilling rig, it is just parts sitting there. He informed the board that the parts are scheduled to be cut up for scrap. He mentioned that to have it turned into a working rig they would have to purchase more than half of the required equipment to get it to work. He commented that for this property to be considered a poorly stacked rig, it would need additional assets.

Hildreth informed the board and the petitioner that she spoke with the Division of Property Taxation to confirm if she was using the appropriate process to value the rig. She mentioned she spoke with Comstock to receive the additional information regarding the rig not working. She then contacted the Division of Property Taxation again to discuss if the poor stacked condition rating should be taken into consideration. She informed the board and the petitioner the Division of Property Taxation verified that the Assessor's Office valued the property correctly.

Comstock stated that that information is inaccurate because his property is not an active drilling rig and the information Hildreth received from the Division of Property Taxation is an interpretation, and is not literal.

The board informed the petitioner that the appraisal provided is outside of the timeframe of the valuation period. **Moved** by Commissioner Swenson, seconded by Chairperson Channell, to deny CBOE #23. Motion carried.

**CBOE #05
Colorado Fitness Holdings**

This hearing was postponed from the 7/25/2012 meeting.

Assessor's Case: Lickiss handed out additional information at the meeting. The Assessor's Office pointed out an error in the table provided. This is why there was a significant drop in their valuation in the previous valuation period.

Petitioner's Case: The petitioner was not present for the discussion.

Moved by Commissioner Swenson seconded by Chairperson Channell, to deny CBOE #05. Motion carried.

**CBOE #07 and #08
Marble Lot 2 LLC and Marble Lot 3 LLC**

This hearing was postponed from the 7/25/2012 meeting.

Assessor's Case: Lickiss informed the board that the setbacks from the river and adjacent use were the two issues researched for these properties. Lickiss informed the board that he spoke with Gunnison County's Environmental Health Inspector Richard Stenson. Richard Stenson informed Lickiss the setbacks from the river for the Town of Marble is 100ft. The board explained why the Town of Marble uses Gunnison County's health inspector for their inspections.

The board reviewed the property map provided by the Assessor's Office. The Assessor's Office determined the petitioner still has plenty of building area on the lot, even with the 100ft setbacks from the river.

The Assessor's Office informed the board about the adjacent use issue with the sculpting symposium. Lickiss informed the board that Economic Obsolescence (EO) can decrease the value of the property. Lickiss researched seasonal EO and attempted to develop an obsolescence factor for the use of the symposium. Lickiss commented that he found it difficult to do so when the symposium is in use only a few weeks, from July-August.

Petitioner's Case: The petitioner, Brad Oren, was present via conference call. Petitioner explained that the noise and the dust is an issue, including the traffic of people year round. Petitioner commented that the placement and the septic created an issue for building on the property.

The board explained that they do not have jurisdictional authority over the Town of Marble. They explained that the Assessor's Office showed that there is adequate buildable space on the property. The board suggested that in the mean time between the next valuation periods the petitioner meet with the Assessor's Office to make an appointment and view property while the symposium is in use. The Assessor's Office could not find any EO for the adjacent use and the setbacks allow for buildable areas on the property. Lickiss informed the board that he spoke with Richard Stenson about the septic issue and they determined there is adequate room for building. **Moved** by Commissioner Swenson, seconded by Chairperson Channell, to deny CBOE #07 and CBOE #08. Motion carried.

**CBOE #17
Eric Jordan**

This hearing was postponed from the 7/25/2012 meeting.

Assessor's Case: Lickiss informed the board that he recalculated the property based on the motion from the last meeting.

Petitioner's Case: Petitioner's agent, Mike Dawson, was present for the discussion. Dawson informed the board he provided the avalanche zone letter to the Assessor's Office as mentioned during the 7/25/2012 meeting.

Moved by Commissioner Swenson, seconded by Chairperson Channell, to adjust value from \$445,180 to \$248,250 based on the 10.1 acre avalanche zone on the property. Motion carried.

ADJOURN: **Moved** by Chairperson Channell, seconded by Commissioner Swenson, to adjourn the meeting. Motion passed. The July 31, 2012 meeting of the Board of Equalization adjourned at 9:16 am

Hap Channell, Chairperson

Paula Swenson, Vice-Chairperson

(Absent)

Phil Chamberland, Commissioner

Minutes Prepared By:

Bobbie Lucero, Deputy County Clerk

Attest:

Stella Dominguez, County Clerk