

**GUNNISON COUNTY BOARD OF EQUALIZATION
SPECIAL MEETING MINUTES
August 22, 2023**

The August 22, 2023 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:

Jonathan Houck, Chairperson	Alex San Filippo-Rosser, Assistant County Attorney
Elizabeth Smith, Vice-Chairperson	Matthew Birnie, County Manager
Laura Puckett Daniels, Commissioner	Katherine Haase, Deputy County Clerk
Matthew Hoyt, County Attorney	Others Present as Listed in Text

CALL TO ORDER: Chairperson Houck called the Gunnison County Board of Equalization special meeting to order at 8:40 am. He provided a general overview of the senior property tax appeal timelines for those in attendance. By State statute, these appeals must be brought before the County Board of Equalization no later than September 1, 2023.

APPEAL FOR 2023 SENIOR PROPERTY TAX EXEMPTION; CBOE #SR-02; SANDRA J COSENTINO; ACCOUNT #R008614: Petitioner Sandra Cosentino and John Cosentino, husband of and attorney for the petitioner, were present for discussion. Deputy Assessor for Administration Vicki Hildreth was also present for discussion and briefly discussed the timeline included in the meeting materials for the Board and the reason for the Assessor’s denial of the application. Ms. Cosentino provided two residential addresses on two separate senior property tax exemption requests, while only one primary address is allowed. Further, the senior must have resided at the address for at least 10 years to qualify for the exemption. Voter registration files were used as proof of residency, which showed that each of the two supplied addresses was used for a portion of the 10-year period. Per the Colorado Division of Property Taxation, the application should be denied. There is no further appeal process in this instance.

Mr. Cosentino provided the Petitioner’s driver license, which showed that she resides at 3641 Ohio Creek Road, and he contended that she has lived at 3641 Ohio Creek Road since 2010. He explained that 3869 Ohio Creek Road has been owned by the Petitioner since 1989, in her previous name of Sandra Stratton. In 2003, the Cosentinos purchased property at 3771 Ohio Creek Road, which is contiguous to the property at 3869 Ohio Creek Road. In 2006, the Cosentinos purchased another contiguous property at 3641 Ohio Creek Road, and a certificate of occupancy was given in 2010 for the residence on that property. (Note: The property at 3641 Ohio Creek Road was originally purchased in the name of a Reality Ranch, LLC, which was later dissolved in 2010 naming the Cosentinos as joint tenants.) In 2010, Petitioner put the utilities and property taxes in her name, and Mr. Cosentino restated that the Petitioner has lived at 3641 Ohio Creek Road since 2010. All three properties are contiguous, with a total of three houses on the properties. In 2021, when the Petitioner changed her voter registration, she noticed that her voter registration was still assigned to 3869 Ohio Creek Road, so she updated the address at that time. Lastly, Mr. Cosentino stated that Judge Patrick previously ruled, in a separate case related to hunting licensing, that the sake of ownership of the three properties should be considered in whole, not just the voter registration.

Commissioner Houck asked for clarification on how the parcels are titled, and whether or not they are identical for all three properties. DAA Hildreth confirmed that, in order to consider joint ownership of all properties, the ownership on all titles would need to be identical and that each individual property will still be assessed on its own merit. More to the point, she also indicated that, when a person signs their voter registration form, they are affirming that the residence on the form is their sole place of residence. If a person is not registered to vote, which is not applicable in this case, there are other modes of verifying residency.

Commissioner Smith requested additional information relevant to the case law background provided by Mr. Cosentino and whether the two issues are governed by different statutes. ACA San-Filippo Rosser confirmed that they are governed by different statutes, and that the appropriate statute lays out an exemption process for a single property and does not consider contiguous properties. Commissioner Smith also requested information about addressing the claim of residency, and both DAA Hildreth and ACA San-Filippo Rosser confirmed that the Colorado Division of Property Taxation provides no leniency in this instance. Also, the Cosentino’s own a vehicle that is registered at 3869 Ohio Creek Road, and Mr. Cosentino stated that he didn’t know the vehicle was still registered to the incorrect address until recently.

Commissioner Puckett Daniels indicated that all of her questions had been answered by the discussion above.

The Board restated the understanding that voter registration is the means to determine residency, and CA Hoyt confirmed that the address affirmation on the voter registration is clear because to attempt to vote using any other address other than your primary residence would be an act of fraud. The Board members confirmed that no ex parte communications had taken place regarding this matter. The Board stated that they felt the statutes and laws need to be applied fairly and equitably to all, that they had no leeway in this matter, and that they could consider advocating for changes at the State level to address issues such as these. **Moved** by Commissioner Smith, seconded by Commissioner Puckett Daniels to deny the application.

Motion carried unanimously.

APPEAL FOR 2023 SENIOR PROPERTY TAX EXEMPTION; CBOE #SR01; JOSEPH SCOTT WAGNER; ACCOUNT #R007384: Petitioner Joseph Scott Wagner and DAA Hildreth were present for discussion. Commissioner Houck identified no ex parte communication relevant to this appeal, and he confirmed the same from the other commissioners.

DAA Hildreth stated that the application for senior property tax exemption was received by the Assessor’s Office in July. She also stated that the 10-year occupancy requirement had not been met, and that her office denied the application. Further, she explained that the Petitioner was registered to vote in Adams County from October 2012 through November 2014, in Gunnison County from November 2014 through April 2019, in Adams County from April 2019 through June 2020, and in Gunnison County from June 2020 to the present. She spoke with the Colorado Division of Property Taxation, and she was told that the application should be denied based on voter registration information.

Petitioner stated that he was not able to be a resident of Gunnison County during 2012-2014 as he was barred by the County from entering his home due to a driveway issue. Commissioner Houck requested information from the County Attorney’s Office relevant to whether or not the issue of access can be considered as an exception to the statute, and ACA San-Filippo Rosser confirmed that it could not. Furthermore, CA Hoyt stated that the property dispute, settled in May 2023, was related to *how* to access the property, not whether he *could* access the property.

The Board reiterated that there is no exemption to address the voter registration issue, and that application of the law needs to be consistent. **Moved** by Commissioner Smith, seconded, by Commissioner Puckett Daniels to deny the application for Joseph Scott Wagner, Account #R007384. Motion carried unanimously.

ADJOURN: Chairperson Houck thanked the Assessor’s Office and petitioners. He then adjourned the meeting of the Gunnison County Board of Equalization at 9:57 am.

Jonathan Houck, Chairperson

Elizabeth Smith, Vice-Chairperson

Laura Puckett Daniels, Commissioner

Minutes Prepared By:

Katherine Haase, Deputy County Clerk

Attest:

Kathy Simillion, County Clerk