

**GUNNISON COUNTY BOARD OF EQUALIZATION
SPECIAL MEETING MINUTES
December 19, 2023**

The December 19, 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
Elizabeth Smith, Vice-Chairperson
Laura Puckett Daniels, Commissioner
Matthew Hoyt, County Attorney

Matthew Birnie, County Manager
Katherine Haase, Deputy County Clerk
Others Present as Listed in Text

GUNNISON COUNTY BOARD OF EQUALIZATION SPECIAL MEETING:

CALL TO ORDER: Chairperson Houck called the Gunnison County Board of Equalization meeting to order at 1:29 pm.

EXECUTIVE SESSION, PURSUANT TO C.R.S. §§ 24-6-402(4)(B) AND (4)(E)(I): CONFERENCE WITH COUNTY ATTORNEY, DEPUTY COUNTY ATTORNEY OR ASSISTANT COUNTY ATTORNEY TO RECEIVE LEGAL ADVICE RELATED TO APPEALS OF TAXABLE PROPERTY VALUATION DECISIONS BY THE GUNNISON COUNTY BOARD OF EQUALIZATION AND TO DETERMINE POSITIONS RELATIVE TO MATTERS THAT MAY BE SUBJECT TO NEGOTIATIONS RELATED TO APPEALS OF SUCH DECISIONS, DEVELOPING STRATEGY FOR NEGOTIATIONS, AND INSTRUCTING NEGOTIATORS: **Moved** by Commissioner Houck, seconded by Commissioner Puckett Daniels that we go into executive session pursuant to Colorado Revised Statutes 24-6-402(4)(b) and (4)(e)(I) Conference with County Attorney, Deputy County Attorney and/or Assistant County Attorney to receive legal advice related to appeals of taxable property valuation decisions by the Gunnison County Board of Equalization and to determine positions relative to matters that may be subject to negotiations related to the appeals of such decisions, developing strategy for negotiations, and instructing negotiators. Included in this discussion will be the County Attorney, the Assistant County Attorney and the Deputy County Attorney, the Manager, and the full Board of County Commissioners. Because we are receiving legal advice, there will be no contemporaneous record kept of the meeting. Motion carried unanimously.

The board went into executive session at 1:30 pm. *Executive sessions of the Board of County Equalization are conducted as per C.R.S. 24-6-402(4). This specific session was conducted as per C.R.S. 24-6-402(4)(b).*

Attorney Statement Regarding Executive Session

Pursuant to C.R.S. 24-6-402(4), I attest that I am the Gunnison County Attorney, that I represent the Gunnison County Board of Equalization, that I attended all of the above referenced executive session, that all of the executive session was confined to the topic authorized for discussion pursuant to C.R.S. 24-6-402(4) and that, because in my opinion all of the discussion during the executive session constituted a privileged attorney-client communication, no record of the executive session was required to be kept and no such record was kept.

Date: _____

Matthew Hoyt
Gunnison County Attorney

Chairperson Statement Regarding Executive Session

Pursuant to C.R.S. 24-6-402(4), I attest that I am the Chairperson of the Gunnison County Board of Equalization, that I attended all of the above referenced executive session, and that all of that executive session was confined to the topic authorized for discussion pursuant to C.R.S. 24-6-402(4).

Date: _____

Jonathan Houck, Chairperson
Gunnison County Board of Equalization

The Board came out of executive session at 2:21 pm. **Moved** by Chairperson Houck, seconded by Commissioner Smith to come out of executive session, the participants were consistent with those read into the record, and we maintained being on topic. Motion carried unanimously. **Moved** by Commissioner Smith, seconded by Commissioner Puckett Daniels to delegate to the County Attorney the authority of the County Board of Equalization to stipulate property tax value for ad valorem tax purposes where the difference between the Board and stipulated values results in taxes, the difference less than \$25,000. Motion carried unanimously.

ADJOURN: Commissioner Houck adjourned the Gunnison County Board of Equalization meeting at 2:23 pm.

Jonathan Houck, Chairperson

Elizabeth Smith, Vice-Chairperson

Laura Puckett Daniels, Commissioner

Minutes Prepared By:

Katherine Haase, Deputy County Clerk

Attest:

Kathy Simillion, County Clerk