

**GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS &
GUNNISON COUNTY BOARD OF EQUALIZATION
SPECIAL MEETING MINUTES
November 10, 2020**

The November 10, 2020 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
Roland Mason, Vice-Chairperson
Liz Smith, Commissioner

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

CALL TO ORDER: Chairperson Houck called the Gunnison County Board of County Commissioners meeting to order at 10:35 am.

CONSENT AGENDA: Moved by Commissioner Mason, seconded by Commissioner Smith to approve the consent agenda. Motion carried unanimously.

1. Ratification of Commissioners' Signatures; Eric McPhail Nomination for CSU Extension 2020 Distinguished Service Award
2. Affiliate Airline Operating Agreement; Sky West Airlines, Inc.
3. Alcohol Beverage License #02-10559; Kebler Corner Liquors LLC DBA Kebler Corner Liquors; 10/21/2020 – 10/21/2021
4. Contractor Agreement; Mark Lucas; Installation of Water Service Line at 572 Camino Del Rio, Dos Rios Homesites; \$12,470
5. Third Addendum to the Development Improvement Agreement for Whetstone Industrial Park
6. Grant Acceptance; Gunnison Home Association; \$5,000
7. Grant Application; City of Gunnison, Colorado; \$20,000

CSU Extension Director Eric McPhail was present and thanked the Board for nominating him for the CSU Extension 2020 Distinguished Service Award. Commissioner Houck noted that there was no hesitation in this nomination, due to Eric's outstanding service to our community.

ADJOURN: Moved by Commissioner Mason, seconded by Commissioner Smith to adjourn the meeting. Motion carried unanimously. The Gunnison County Board of County Commissioners meeting adjourned at 10:38 am.

GUNNISON COUNTY BOARD OF EQUALIZATION:

CALL TO ORDER: Chairperson Houck called the Gunnison County Board of Equalization meeting to order at 1:30 pm. Appraiser III Bob Blackett and Senior Appraiser Analyst William Spicer were physically present for discussion. County Assessor Kristy McFarland participated via Zoom. Commissioner Houck explained that each hearing would begin with the Assessor's Office presentation, then the Petitioner's presentation.

CBOE #2020-1; GARY A PETRI, ACCOUNT #R073126. Mr. Petri was present for discussion. SAA Spicer stated that the Assessor's Office originally valued this property at \$152,650, and then reduced it to \$114,480 after review and consideration of Tier 1 Gunnison Sage-grouse habitat issues. Mr. Petri argued for a \$90,000 value, even though the property is currently on the market for \$129,900. He stated that much of the property is not buildable due to the habitat issues, and overnight camping is not allowed. He provided the value of a nearby property, which was much lower, but SAA Spicer noted that the example was likely an agricultural property. SAA Spicer noted that the Assessor's Office had historically valued Tier 1 properties at only 10% of normal value, while properties are now, after further evaluation, are being valued at 75% of normal value. Commissioner Mason stated that Tier 1 should be taken into account, and he feels that more reduction in value is warranted for this and all other Tier 1 properties. Commissioner Houck stated that additional variables could also be impactful, based on the percentage of parcels that are Tier 1 and what the properties are being used for by their owners. Moved by Commissioner Mason, seconded by Commissioner Smith to deny the request for the valuation from Mr. Petri and to keep the actual value, after review, of \$114,480. Motion carried unanimously.

(Note: The Zoom meeting had become hacked during the above hearing, so the video was no longer available. The remainder of the meeting was captured via iPhone audio only.)

CBOE #2020-3; WARREN WILCOX, ACCOUNT #R008905. Warren and Sally Wilcox were present for discussion. SAA Spicer noted that the Assessor's Office found a calculation error, which further reduced the value to \$138,220. He stated that the Board should also consider what this property and the adjacent property are being used for, as they might need to be reclassified if the land is purely residential. Mr. Wilcox noted that he has been retired for four years, so he is no longer using the land for commercial uses. Moved by Commissioner Mason, seconded by Commissioner Smith to approve the change in valuation for CBOE #3 from \$148,970 to \$138,220 and change the classification from commercial to residential. Motion carried unanimously.

CBOE #2020-4; DERREK JAMES NEAL, ACCOUNT #R031192. Mr. Neal was present for discussion. Valued at \$406,830, and Mr. Neal requested a valuation of \$269,000. SAA Spicer provided comparable property sales for consideration, though Mr. Neal felt that none of the comparable-property examples were similar to his. Commissioner Smith stated that, based on the evidence, the County would need to support the Assessor's value. Commissioner Mason stated that Assessor followed the proper process to determine the valuation. **Moved** by Commissioner Mason, seconded by Commissioner Smith to deny CBOE #4. Motion carried unanimously. Commissioner Houck explained the process for appealing the Board's decision as Mr. Neal expressed the desire to pursue that option.

CBOE #2020-5; DAVID S HERRMANN, ACCOUNT #R005387. Mr. Herrmann participated in the hearing via telephone. The Assessor's Office originally valued the property at \$1,292,280, though SAA Spicer explained that the Assessor's Office had since decided to value the property at \$1,079,780. Mr. Herrmann requested a reevaluation to \$700,000-\$850,000. SAA Spicer showed the comparable property information that was used to determine this adjusted property's value. Mr. Herrmann said there have not been any improvements to the property since it was purchased in 1985, and he asked for a breakdown in the Assessor's Office stated value between structures and land. SAA Spicer explained that the land is valued at \$425,000, and that the remainder of the value is pertinent to the dwelling. There had been a sale of the property between family members for \$800,000, but SAA Spicer stated that the sale between family members is not used to determine market value since it was also not listed on the market. **Moved** by Commissioner Mason, seconded by Commissioner Smith to reduce the CBOE #2020-5 valuation from \$1,292,280 down to \$1,079,780. Motion carried unanimously.

BREAK: The meeting recessed from 2:53 until 2:56 pm.

CBOE #2020-2; RANDALL N TETER, ACCOUNT #R033211. Mr. Teter was not present for discussion. The Assessor's Office valued the property at \$50,400, and Mr. Teter requested a value of \$9,000. SAA Spicer explained that this is vacant land in La Veta Placer. Sales are primarily used to value land in the La Veta Placer, and recent sales have increased this value. However, reductions were given because there is no access to electricity and the road is 4WD. **Moved** by Commissioner Houck, seconded by Commissioner Mason to deny CBOE #2020-2 based on the information presented today. Motion carried unanimously.

CBOE #2020-6; TOUCHSTONE RANCH LAND, LLC, ACCOUNT #R013124. SAA Spicer stated that the Assessor's office recommended reclassifying this to agricultural land. **Moved** by Commissioner Mason, seconded by Commissioner Smith to modify CBOE #2020-6 from residential to agricultural, and to approve the value of \$200. Motion carried unanimously.

CBOE #2020-7; BOXER F2 LP, ACCOUNT #R044717 & 279 OTHERS. The Assessor's Office valued this property at \$16,699,250, and the Petitioner requested a value of \$16,000,000. Appraiser III Blackett explained that this property is known as the Elevation Hotel, and that the Assessor's Office had stipulated a value of \$16,000,000 last year after appealing. The Assessor's Office agreed that the property's value should be reduced accordingly for 2020. Appraiser III Blackett stated that the Petitioner did not feel that participation in the hearing was necessary since the Assessor's Office agreed to reduce the value to \$16,000,000. **Moved** by Commissioner Mason, seconded by Commissioner Smith to adjust CBOE #2020-7 from 16,699,250 to \$16,000,000. Motion carried unanimously.

CBOE #2020-8; SAFEWAY STORES, INC., ACCOUNT #P000519. The Assessor's Office valued this property at \$301,410, and the Petitioner requested a value of \$266,444 and administrative denial. **Moved** by Commissioner Houck, seconded by Commissioner Mason for CBOE #2020-8, Safeway stores, Inc., after their correspondence with the Assessor's Office to recommend administrative denial on their personal property appraisal. Motion carried unanimously.

CBOE #2020-9 & CBOE #2020-10; ALPINE LUMBER COMPANY, ACCOUNT #R003448 & #R002078. Appraiser III Blackett explained that both properties are owned by Alpine Lumber Company, but one is located in Crested Butte and the other is located in Gunnison. These properties went through the abatement process for 2017, 2018, 2019. He noted that the Petitioner was in agreement with not participating in the hearing, and that the Petitioner requested administrative denial in both cases. **Moved** by Commissioner Mason, seconded by Commissioner Smith to deny CBOE# 2020-9 and 10. Motion carried unanimously.

RECOMMENDED CLASSIFICATION CHANGES: SAA Spicer explained that are of these properties are vacant land that qualify for residential status. He noted that all of the property owners agreed with the change. **Moved** by Commissioner Mason, seconded by Commissioner Smith to change Account #R017795 from vacant land to residential. Motion carried unanimously. **Moved** by Commissioner Mason to change Account #R071413 from vacant land to residential. Motion carried unanimously. **Moved** by Commissioner Mason, seconded by Commissioner Smith to change Account #R072736 from vacant land to residential. Motion carried unanimously.

1. Account #R017795; Olsen Jim.
2. Account #R071413; Crested Butte Trust, LLC.
3. Account #R072736; Crested Butte Trust, LLC.

RECOMMENDED VALUATION CHANGES:

1. Account #R031850, Wetland Owners Association. SAA Spicer stated that this property is located in Skyland, and that it was placed in restrictive covenant and will never be buildable. **Moved** by Commissioner Mason, seconded by Commissioner Smith to change Account #R031850's value from \$132,000 to \$13,200. Motion carried unanimously.
2. Account #R041898, S C Corp. SAA Spicer explained that there was a glitch in the software that skewed the value. That glitch has now been fixed, and the Assessor's Office recommended a value change to \$1,162,330. **Moved** by Commissioner Mason, seconded by Commissioner Smith to change Account #R041898's value from \$1,409,960 to \$1,162,330. Motion carried unanimously.

CBOE #2020-3; WARREN WILCOX, ACCOUNT #R008905 (continued): SAA Spicer asked the Board to change the mixed use to residential. **Moved** by Commissioner Mason, seconded by Commissioner Smith to change Account #R008905 from mixed use to residential. Motion carried unanimously.

ADJOURN: **Moved** by Commissioner Smith, seconded by Commissioner Mason to adjourn the meeting. Motion carried unanimously. The Gunnison County Board of Equalization meeting adjourned at 3:25 pm.

Jonathan Houck, Chairperson

Roland Mason, Vice-Chairperson

Liz Smith, Commissioner

Minutes Prepared By:

Katherine Haase, Deputy County Clerk

Attest:

Kathy Simillion, County Clerk