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Debra A Green
Park County Clerk

**PARK COUNTY, COLORADO
BOARD OF COUNTY COMMISSIONERS
Resolution No. 2019- 07**

**A RESOLUTION AUTHORIZING THE ASSESSOR TO SETTLE BY
MUTUAL AGREEMENT PETITIONS FOR ABATEMENT OR
REFUND IN AN AMOUNT OF TEN THOUSAND DOLLARS OR
LESS.**

WHEREAS, Section 39-1-111, C.R.S. authorizes the Board of County Commissioners to levy taxes against the valuation for assessment of all taxable property located in the county; and

WHEREAS, Section 39-1-113 (1.5), C.R.S. provides that “[u]pon authorization by the board of county commissioners, the assessor may review petitions for abatement or refund and settle by written mutual agreement any such petition for abatement or refund in an amount of ten thousand dollars or less per tract, parcel, or lot of land or per schedule of personal property” without a hearing on same; and

WHEREAS, Section 39-1-113 (1.7), C.R.S. requires the assessor to act upon such a petition for abatement or refund within six months of the date such petition was filed; and

WHEREAS, the Board of County Commissioners wishes to streamline the process for settling petitions for abatement or refund filed pursuant to section 39-10-114 as permitted by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PARK, THAT:

Section 1. Abatement and Refund of Taxes by the Assessor.

Pursuant to Section 39-1-113 (1.5), C.R.S. that Board of County Commissioners authorizes the County Assessor to review petitions for abatement or refund and settle by written mutual agreement any such petition for abatement or refund in an amount of ten thousand dollars or less per tract, parcel, or lot of land or per schedule of personal property. Such abatement and refund of taxes by the Assessor shall be done within six months of the date the petition for abatement or refund is filed and without the need for a hearing before the Board of County Commissioners.

Moved, seconded, and approved this 7th day of February, 2019.

PARK COUNTY BOARD OF COUNTY COMMISSIONERS



Richard Elsner, Chairman

ATTEST:


Debra Green, County Clerk & Recorder