

**BOARD OF MORGAN COUNTY COMMISSIONERS
BOARD OF EQUILIZATION OF MORGAN COUNTY, COLORADO
Minutes of Abatement Hearing
December 21, 2010**

APPEAL HEARING-LAZY V. SLASH LAND AND CATTLE COMPANY SLP SCHEDULE NUMBER R018743

The Board of County Commissioners met on December 21, 2010 at 9:50 a.m. with Chairman Brian McCracken, Commissioner Carlson and Commissioner Teague in attendance.

Chairman McCracken opened the hearing with Lazy V. Slash and Cattle Company SLP with Michael Sampson, agent present for property located at 411 Clayton Street, Brush, CO. Mr. Sampson stated the reason Mr. White purchased the property because of sentimental reasons and the price was right. Over the years Mr. White has discovered numerous issues with the building such as asbestos, heating problems and bricks from the building are falling down. There were talks about tearing down the building but with the cleaning up and asbestos migration, Mr. White would end up losing money. Mr. White was looking at making apartments out of the building or office space but nothing was feasible due to environmental issues. The other option would be to not pay taxes and let the building revert back to the county but, Mr. White does not want to do that at this time.

Chairman McCracken asked Morgan County Assessor Bob Wooldridge to present his recommendations to the Board. Wooldridge stated in 2009 the actual value of the building was \$74,230.00 and assessed at \$21,530.00 and in 2007 the actual value was \$181,070.00 and assessed at \$52,510.00. Mr. White is asking for abatement to the 2007 value to reduce to \$75,000.00. The reason the value was high was because the owner was looking at doing construction to the building. Mr. White was looking at rebuilding the school and get help through the Historical Society but, because it's not the original school it currently does not qualify. The building is only valued at a \$1.52 per square foot. Mr. Woolridge does not think it's fair to make an adjustment today for a value that was set years ago because everyone would like to change values based on what they know today. Mr. Woolridge concedes the property has major problems.

Morgan County Attorney George Monsson stated if the assessment was done in error then the value should be reduced, but since it was valued correctly for that time period then the value should remain the same. Monsson noted that the cost off the cleanup for the environmental reason could always revert back to the original owner which would be the school district.

Commissioner Teague stated that if we lower for one we are setting precedence and then everyone will want us to review theirs. Chairman McCracken agrees and thinks we need to stay consistent.

Commissioner Teague made a motion to deny the appeal and uphold the Assessor's valuation. Commissioner Carlson seconded the motion. Motion carried 3-0.

We hereby adjourn and are in recess at 10:22 a.m.

Respectfully Submitted,

Denise Gettman
Deputy Clerk

**THE BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO**

Brian McCracken, Chairman

Tony L. Carlson, Commissioner

Laura Teague, Commissioner

ATTEST:

(SEAL)

Connie Ingmire, Clerk to the Board