



# Board Agenda Background

**Date:** 3/17/2026  
**To:** Board of County Commissioners  
**Through:** Colton Rohloff, County Manager  
**From:** Donna Gee, County Assessor  
**Subject:** Abatement Request for JT Lucas Case Number 26-02

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## **RECOMMENDATION**

For case number 26-02, the Assessor recommends approval of petitioner's request for abatement or refund of taxes and for the Board to issue an order directing a refund of 2024 taxes in the amount of \$1,619.67 pro rata by all jurisdictions receiving payment thereof.

## **BACKGROUND**

This property was purchased in 2023 as a private sale from a neighbor. In 2025 the property owner contacted the Assessor's office indicating that due to the split at the time of sale, the property now has no access. The Assessor's records were updated for 2025. The property owner owned the property in 2024 as well therefor the Assessor records should be corrected.

## **ANALYSIS**

This abatement appeal concerning vacant land in Dumont, the Assessor agrees that for 2024 the property had no access and the original value should be corrected to \$7,440, resulting in a recommended abatement or refund of 2024 taxes in the amount of \$1,619.67.

## **CONCLUSION**

For 2024, the Assessor recommends approval.

## **FISCAL IMPACT**

The assessor will adjust the value from \$87,130 to \$7,440 if approved.

## **ATTACHMENTS** (If applicable)

1. Abatement with Statement of Authority

**PETITION FOR ABATEMENT OR REFUND OF TAXES**

County: Clear Creek

Date Received \_\_\_\_\_  
(Use Assessor's or Commissioners' Date Stamp)

*RA 0607  
26:02*

**Section I: Petitioner, please complete Section I only.**

Date: 01/16/26  
Month Day Year

Petitioner's Name: JT Lucas Family Properties  
 Petitioner's Mailing Address: 1659 Shasta St.  
Richmond CA 94804  
 City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
183724100025	S:24 T:3 R:74 24-3-74 Gov lots 9 and 10 377/44-46 443-986

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year <sup>24</sup> are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

The property was inaccurately valued after it was separated from other pa <sup>+</sup>

Petitioner's estimate of value: \$ 2,010 (2024)  
Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

*May McDraud*  
 \_\_\_\_\_  
 Petitioner's Signature

By \_\_\_\_\_ Daytime Phone Number (\_\_\_\_\_) \_\_\_\_\_  
 Agent's Signature\*

Printed Name: \_\_\_\_\_ Email \_\_\_\_\_

\*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

**Section II: Assessor's Recommendation**  
(For Assessor's Use Only)

Tax Year 2024

	Actual	Assessed	Tax
Original	<u>87,130</u>	<u>24310</u>	<u>1,771.22</u>
Corrected	<u>7440</u>	<u>2080</u>	<u>151.55</u>
Abate/Refund			<u>1619.67</u>

*no access*

Assessor recommends approval as outlined above.

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: \_\_\_\_\_ Protest?  No  Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):

*[Signature]*  
 \_\_\_\_\_  
 Assessor's or Deputy Assessor's Signature

The property was inaccurately valued after it was separated from other parcels we sold. It is very steep and has no access to Mill Creek Road. In 2025 the assessor reduced the assessed value from \$24,310 to \$2,010.

**FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY**

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

**Section III: Written Mutual Agreement of Assessor and Petitioner**  
 (Only for abatements up to \$10,000)

The Commissioners of \_\_\_\_\_ County authorize the Assessor by Resolution No. \_\_\_\_\_ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of \$10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

**The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:**

	Tax Year _____		
	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

\_\_\_\_\_  
 Petitioner's Signature Date

\_\_\_\_\_  
 Assessor's or Deputy Assessor's Signature Date

**Section IV: Decision of the County Commissioners**  
 (Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of \_\_\_\_\_ County, State of Colorado, at a duly and lawfully called regular meeting held on \_\_\_\_/\_\_\_\_/\_\_\_\_, at which meeting there were present the following members:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor \_\_\_\_\_ (*being present--not present*) and  
 Name  
 Petitioner \_\_\_\_\_ (*being present--not present*), and WHEREAS, the said  
 Name  
 County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board (*agrees--does not agree*) with the recommendation of the Assessor, and that the petition be (*approved--approved in part--denied*) with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

\_\_\_\_\_  
 Chairperson of the Board of County Commissioners' Signature

I, \_\_\_\_\_ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the seal of said County this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
 County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

**Section V: Action of the Property Tax Administrator**  
 (For all abatements greater than \$10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby

Approved  Approved in part \$ \_\_\_\_\_  Denied for the following reason(s):

\_\_\_\_\_

\_\_\_\_\_  
 Secretary's Signature Property Tax Administrator's Signature Date

**STATEMENT OF AUTHORITY**

- 1. This Statement of Authority relates to an entity<sup>1</sup> named JT Lucas Family Properties LLC and is executed on behalf of the entity pursuant to the provisions of Section 38-30-172, C.R.S.
- 2. The type of entity is a:
 

<input type="checkbox"/> trust	<input type="checkbox"/> registered limited liability partnership
<input type="checkbox"/> nonprofit corporation	<input type="checkbox"/> registered limited liability limited partnership
<input checked="" type="checkbox"/> limited liability company	<input type="checkbox"/> limited partnership association
<input type="checkbox"/> general partnership	<input type="checkbox"/> government or governmental subdivision or agency
<input type="checkbox"/> limited partnership	<input type="checkbox"/> corporation
<input type="checkbox"/>	
- 3. The entity is formed under the laws of Colorado
- 4. The mailing address for the entity is 1659 Shasta St, Richmond, CA 94804
- 5. The  name  position of each person authorized to execute instruments conveying, encumbering, or otherwise affecting title to real property on behalf of the entity is General Manger, Mary McDonald
- 6.<sup>2</sup> The authority of the foregoing person (s) to bind the entity is  not limited  limited as follows: \_\_\_\_\_
- 7. Other matters concerning the manner in which the entity deals with interests in real property: \_\_\_\_\_

Executed this January 16, 2026

Mary McDonald  
Signature

Signature

STATE OF COLORADO }  
COUNTY OF \_\_\_\_\_ } SS:

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, by \_\_\_\_\_

Witness my hand and official seal.

cur 1/16/26  
See Attached Notary  
Acknowledgment Certificate Notary Public

My commission expires: \_\_\_\_\_

<sup>1</sup>This form should not be used unless the entity is capable of holding title to real property.  
<sup>2</sup>The absence of any limitation shall be prima facie evidence that no such limitation exists.  
<sup>3</sup>The statement of authority must be recorded to obtain the benefits of the statute.

# CALIFORNIA ACKNOWLEDGMENT CERTIFICATE

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State Of: California

County Of: Contra Costa

On January 16<sup>th</sup>, 2026 before me, Carlos Eduardo Leal Reyes Notary Public, personally appeared,

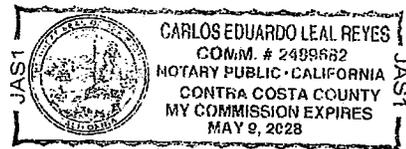
Mary McDonald

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that she/he/they executed the same in her/his/their authorized capacity(ies), and that by her/his/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

  
Signature: Carlos Eduardo Leal Reyes



Title of Document: Statement of Authority

Total Number of Pages including Attachment: 2 pages

Notary Commission Expiration Date: May 09, 2028

Notary Commission Number: 2489682