



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 LFM Properties Case Number 26-03

RECOMMENDATION

For case number 26-03, the Assessor recommends partial approval of petitioner's request for abatement or refund of taxes and order directing refund of 2025 taxes for account R014922 in the amount of \$4,781.26 pro rata by all jurisdictions receiving payment thereof and consideration of Assessor's recommendation to deny petitioner's request for abatement or refund of taxes for R014921 and R014923.

BACKGROUND

Every two years the Assessor's Office evaluates all property values based on the sales approach. The 2025 and 2026 values were set by sales that occurred July 1, 2022 through June 30, 2024 based on current property characteristic and best information available. The property owner has challenged the value for the 2025 tax year on three properties.

ANALYSIS

R014921 current value of \$182,200 is supported by comparable sales
R014923 is coded as a natural resource and can't be reduced in value
R014922 is currently coded as commercial and should not be. I will be updating the cabins to fair condition and changing the account to a residential code.

CONCLUSION

For 2025, the Assessor recommends partial approval.
R014921 and R014923 – Denial
R014923 – Approval

FISCAL IMPACT

The assessor will adjust account R014922 the value from \$281,880 to \$195,900 if approved.

ATTACHMENTS (If applicable)

1. Abatement with photos

PETITION FOR ABATEMENT OR REFUND OF TAXES

26-03

County: Clear Creek County

Section 1: Property Details

Date Received:

Date Completed:	2/3/2026
Owner Name:	LFM Properties, LLC owner Scott Dugan
Owner Mailing Address:	PO Box 55, Grand, CO 80448
Schedule/Parcel Number:	R014921, R014922, R014923
Property Address/Legal Description:	Oceanic 15 509B 4.97 Ac 33-5-75 4 Imps 483/172 Gaelic 571B 4.97 Ac 33-5-75 416/391 Celtic 570B 4.97 Ac 33-5-75 477/418

R014921
R014922
R014923-Denied

Section 2: Abatement or Refund Reason(s)

Property Tax Year:	2025	Petitioner Estimate of Value:	\$200,000 residential, agriculture
Reason for abatement or refund request: This is a camp with a run down cabin and 3 sided opened air sheds. No services available from Clear Creek County. Seasonal access 6 months a year. Non-commercial property. The property is in Fair to poor condition			

Section 3: Attestation

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 is true and correct.

Print Name of Person Signing: Scott Dugan

Signature: [Signature] Date: 2/3/2026

*Signing as: Owner Agent *Letter of agency must be attached when petition is submitted by an agent.

Section 4: Assessor Recommendation (Assessor Use Only)

Check each box applicable if mixed use.

Property Type: Residential Commercial Industrial Agricultural Mixed-Use Other

R014921 Residential	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original	281,880			27		75.503	5746.54
Corrected	195,990				705/6.25		165.28
Abated						Refund	-281.26

R014922 Commercial	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original	281,880			27		75.503	5746.54
Corrected	195,990				705/6.25	11	965.28
Abated						Refund	4,781.26

R014923 Vacant	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original	990			27	270	75.503	20.38
Corrected							
Abated							

Assessor Recommendation:	Approve <input checked="" type="checkbox"/>	Deny <input checked="" type="checkbox"/>
Protest in Abatement/Refund Tax Year:*	No <input type="checkbox"/>	Yes <input type="checkbox"/> (If a protest was filed, attach a copy of the NOD)

Reason for Denial Recommendation: R014923 is a natural resource

Assessor or Deputy Assessor Signature: [Signature] Date: 2/18/26

**CLEAR CREEK COUNTY
AGENT AUTHORIZATION FORM**

This Form provides the opportunity for the property owner to designate an agent to protest or abate Real & Personal property with the Clear County Assessor's Office.

I, LFM Properties, LLC of the County of Park
(property owner)

State of CO, have appointed Scott Dugan my true and lawful

representative to act in my name and in my stead and on my behalf in connection with any action necessary in order to appeal

real or personal property described as follows: Accounts: R014921, R012922, R014923

or Oceanic ms-549B 4.97 acres 3-3-75 of IMPS 482/72 of Cadric 571B

4.97 acres 3-5-75 410/391 of Cadric ms 570B 4.97 acres 3-5-75 410/418

I, AS PROPERTY OWNER UNDERSTAND THAT IT IS MY RESPONSIBILITY TO MAKE SURE THAT MY DESIGNATED REPRESENTATIVE IS AWARE OF AND RESPONSIBLE FOR ALL REQUIREMENTS NECESSARY TO COMPLY AND COMPLETE WITH THE ABOVE AFOREMENTIONED ACTION.

Agreed:

[Signature]
Signature of Property Owner

Scott Dugan
Print Name

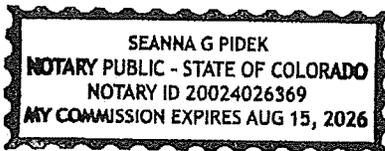
2/10/2020
Date

PO Box 55, Armit Co 80448
Mailing Address

dugan3m1c@gmail.com
E-mail Address

303-870 0864
Telephone Number

Subscribed and sworn before me by SCOTT DUGAN this 06 day of FEBRUARY, 2020.



[Signature]
Notary Public

My Commission expires: 15 August 2026
(date)

Section 5: Mutual Agreement

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 \$ _____ or less per tract, parcel, or lot of land or per schedule or personal property in accordance with § 39-1-113(1.5), C.R.S. The Petitioner and Assessor mutually agree with the values and taxes as outlined in Section 4 or in the table below.

Petitioner Signature:	Date:
Assessor or Deputy Assessor Signature:	Date:

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

**Section 6: Decision of the County Commissioners
(Must be completed if Section 5 does not apply)**

The County Commissioners of _____ County, State of Colorado, held a meeting on ____ / ____ / ____ .
The following members were present:

Notice of the meeting and an opportunity to appear were given to the Petitioner p not present
and the County Assessor p not present

The Board of County Commissioners (BOCC) are fully advised and have considered the petition. The Board agrees
 does not agree with the recommendation of the Assessor. The petition has been approved approved in part
 denied with an abatement/refund as follows:

Year	Taxes Abate/Refund	BOCC Chairperson's Signature	Date
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I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners, do hereby certify that the above order is truly copied from the record of the proceedings of the Board of County Commissioners.

County Clerk's or Deputy County Clerk's Signature	Date
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Note: Abatements greater than \$10,000 per schedule per year must be submitted in duplicate to the Property Tax Administrator for review.

Section 7: Action of the Property Tax Administrator

Division Review	Approved <input type="checkbox"/>	Denied <input type="checkbox"/>	Code:	Reviewer:
Tax Year:	Amount:			
Timely Filed:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Date Completed:	

Administrative Assistant's Signature	Date	Property Tax Administrator's Signature	Date
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Land Characteristics

- * Land Area: Acres 3x5 acres or Square footage _____
- * Type of Road Access to Property 4x4 seasonal
(e.g. paved, gravel, 4x4, etc.) _____
- * County or City Maintained Road Yes _____ No X
- * Topography (Level, Sloping, Steep) steep & require high clearance vehicle or SUV
- * Other Characteristics (Answer T-True or F-False)
 - T Good View F Access to Electricity
 - T Southern Exposure F Access to Natural Gas
 - T Creek/Lake Frontage
- * Additional Information About the Land:
Avalanche Zone, no services available, no emergency response possible

Residential Property Characteristics

- * Relative Condition Poor X Fair _____ Average _____ Good _____
- * Square Footage of Finished Living Area 400
- * Square Footage of Unfinished Living Area 100
- * Square Footage of Basement Finished 0 Unfinished 0
- * Number of Bedrooms 0 Number of Bathrooms 0
- * Number of Car Spaces in Garage 1
- * Type of Heat none # of Fireplaces 1 # of Woodstoves 1
- * Additional Information About the Home:
derelict mountain cabin w/ no services on R014921
3 sided sheds, no services, no heat, dirt floors or raised platform floors

Commercial Property Characteristics

- * Type of Commercial Building (retail, office, mixed, etc.) None
needs to be reclassified
- * 1st Floor Use _____ Square Feet _____
- * 2nd Floor Use _____ Square Feet _____
- * Basement Use _____ Square Feet _____
- * Relative Condition Poor ✓ Fair _____ Average _____ Good _____

If Non-Owner Occupied:

- * Number of Rentable Units: Commercial ✓ Residential ✓
- * Approximate Square Footage: Commercial ✓ Residential ✓

If a current Owner's Income and Expense Statement is not on file, you may be asked to complete one.

- * Additional Information About the Commercial Structure:
Zero income available, never made money with the property. Only expense is upkeep and property taxes

Scott Dyer LFM Properties, LLC R014921, R014922, R014923
 Property Owner Parcel Identifier
 (Property Address, Parcel #, or Acct #)

2/10/2026

Scott Dugan
LFM Properties, LLC
PO Box 55,
Grant, CO 80448

Mrs Donna Gee
Clear Creek County Assessor

Mrs Gee,

I am submitting for your review an abatement protest for my three Clear Creek County properties which you will find in sequential order in the tax roll (R014921 Oceanic, R014922 Gaelic and R014923 Celtic). These are three properties that make up one larger property that we call High Camp. The properties together equal about 15 acres located 3.1 miles off of FR 119 which is accessed off of CR 62 (Guanella Pass Rd) in Park County.

I suspect that no physical inspection has been done on this property ever. It would take an 1.5 hours to get there from Georgetown including a sever 4x4 trip of about the last mile. If the determination was generated with Google maps or some variation or a square footage estimate then I believe this would be wholly inaccurate. The Gaelic property(R014922) is a camp with only 3 sided shelters (exhibit A) that are is poor shape and have no heat, electricity or plumbing. The Oceanic property(R014921) is a 150 sq foot cabin in poor/fair condition with no heat, plumbing or electrical services. Further more, these are neither commercial properties and have never generated any income. No commercial sales tax have ever been collected for the use of these properties.

One final anecdotal story that may explain why these properties have always had a lower residential tax rate historically. In the mid 1990's our properties were continually vandalized and burglarized for campers and tourist venturing up CR 119 during the summer and fall tourist seasons. We would call the CCC Sheriff's department and after a week to 10 days they would send an officer to investigate. Not a very good response time by any civic standard. The then sheriff concluded that it was impossible to expect any type of police help to prevent crime in this remote area. I do not have any documentation to illustrate these police incidents but you can certainly understand both our frustration and law enforcements inability to help in this situation. I was not the owner of the property back then but I did work for the owner. I suspect he made a deal with the CCC BOCC and the Assessor to reduce the tax burden while collectively understanding that help from the CCC Sheriff would be unreasonable to expect. This is the way Colorado counties did business back in the not so distant past. A more logical attempt at compromise. Finally, I believe when I bought the property in 2011 it was misdescribed at

commercial because several of my properties were, in fact, commercial properties. It was never caught because the tax changes were slow to rise and much more realistic.

Please look at the previous tax documents that I have included in the abatement request (I could only farm data back to 2013 on the county website) and the photo/ video depictions of the properties. The current tax bill is so extreme that it will force me to sell this property if I cannot have a more reasonable tax obligation.

Thanks you for your attention to this matter,

Scott Dugan

LFM Properties, LLC



[Type the closing]



POSTED
NO TRESPASSING
KEEP OUT

Cabin 1





Cabin B

