



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 Von Gunten Case Number 26-04

RECOMMENDATION

For case number 26-04, 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 2025 taxes in the amount of \$1,826.00 and for 2024 taxes in the amount of \$1,447.64 pro rata by all jurisdictions receiving payment thereof.

BACKGROUND

The property owner pulled a permit for an addition in 2021, When a site visit was done it appeared that the addition was completed. The property owner contacted the Assessor's office to advise that the addition was not completed.

ANALYSIS

Upon a closer review of the property, the Assessor agrees that the addition was not complete.

CONCLUSION

For 2024 and 2025, the Assessor recommends approval.

FISCAL IMPACT

The assessor will adjust the value from \$803,440 to \$411,620 for 2025 and from \$545,330 to \$268,040 for 2024 if approved.

ATTACHMENTS (If applicable)

1. Abatement

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Clear Creek

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

RECEIVED

FEB 09 2026

26-04

Section I: Petitioner, please complete Section I only.

Date: February 3, 2026
Month Day Year

Petitioner's Name: Charles F. von Gunten

CLEAR CREEK COUNTY
ASSESSOR OFFICE

Petitioner's Mailing Address: 4314 Middlesex Drive
San Diego CA 92116
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>R 007126</u>	<u>254 N. Main Street, Empire, CO 80438</u>

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2024 and 2025 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.)

Approved plans for addition were never built, but attributed as built in tax assessment

Petitioner's estimate of value: \$ 323,040 (2024) and \$ 411,620 (2025)
Value Year 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.

Charles F. von Gunten
Petitioner's Signature



By _____
Agent's Signature*

Daytime Phone Number (_____) _____

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 <u>2025</u>			Tax Year <u>2024</u>				
	Actual	Assessed	Tax	Actual	Assessed	Tax	
Original	<u>803,440</u>	<u>106,860</u>	<u>3744.32</u>	<u>545,330</u>	<u>36,540</u>	<u>2818.30</u>	
Corrected	<u>411,620</u>	<u>49,540</u>	<u>1918.32</u>	<u>268,040</u>	<u>17,960</u>	<u>1370.66</u>	
Abate/Refund			<u>1,826.00</u>			<u>1,447.64</u>	

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)(1)(D), C.R.S.

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

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

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 Clear Creek 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 _____			Tax Year _____		
	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>	<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 Petitioner _____ (*being present--not present*), and WHEREAS, the said 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 the petition be (*approved--approved in part--denied*) with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	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 _____, _____
Month Year _____
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 abatement petition, is hereby
 Approved Approved in part \$ _____ Denied for the following reason(s):

Secretary's Signature _____ Property Tax Administrator's Signature _____ Date _____