

ROUTT COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA COMMUNICATION FORM

ITEM DATE: March 29, 2022	ITEM TIME:
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FROM:	Erick Knaus/Lynaia South
TODAY'S DATE:	March 22, 2022
AGENDA TITLE:	County Board of Equalization approval for County Attorney's signature on <i>Amicus Brief</i> concerning unusual conditions and property reassessments

CHECK ONE THAT APPLIES TO YOUR ITEM:	
<input checked="" type="checkbox"/> ACTION ITEM	
<input type="checkbox"/> DIRECTION	
<input type="checkbox"/> INFORMATION	

I. DESCRIBE THE REQUEST OR ISSUE:

Request that the Board of County Commissioners, acting as the County Board of Equalization approve and authorize the County Attorney to sign an *Amicus Brief* concerning unusual conditions and property reassessments in Colorado Court of Appeals Case No. 2021CA001731 – *MJB Motels, LLC v. Jefferson County*.

II. RECOMMENDED ACTION:

A motion of the Board of County Commissioners, acting as the County Board of Equalization, to approve and authorize the County Attorney to sign an *Amicus Brief* concerning unusual conditions and property reassessments in Colorado Court of Appeals Case No. 2021CA001731 – *MJB Motels, LLC v. Jefferson County*
 AND to approve and authorize the County Attorney to sign any subsequent pleadings including Amicus Briefs in the four current cases in the Court of Appeals and any related cases that may be filed in the Court of Appeals or Supreme Court.

III. DESCRIBE FISCAL IMPACTS (VARIATION TO BUDGET):

PROPOSED REVENUE:

PROPOSED EXPENDITURE:

FUNDING SOURCE:

N/A

IV. IMPACTS OF A REGIONAL NATURE OR ON OTHER JURISDICTIONS (IDENTIFY ANY COMMUNICATIONS ON THIS ITEM):

N/A

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V. BACKGROUND INFORMATION:

This is a case involving the valuation of parcels of real property in Jefferson County for the 2020 tax year. It represents one of eleven cases filed in eleven counties (the “Companion Cases”) by the same attorneys, on behalf of the same tax agents who represent owners of commercial property and rely on the same erroneous interpretation of the property tax statutes. The Petitioners claim the assessors failed to undertake revaluations of their properties and the BOEs failed to correct the assessors’ valuations to account for alleged “unusual conditions” - specifically the COVID-19 pandemic and subsequent executive and public health orders issued as a result of the pandemic - pursuant to C.R.S. § 39-1-104(11)(b)(I) (the “Unusual Conditions Statute”). Jefferson County and those Counties joining in the amicus brief believe the Petitioners have misinterpreted the law regarding revaluation of properties in an intervening tax year based on unusual conditions. The Petitioners’ incorrect position would essentially require assessors to value the businesses as opposed to the underlying real property for tax purposes.

This is similar to the cases in which Routt County has already signed on as amicus *MLS Properties v Weld County* (BCC approval in September), *150 East v Eagle County* (BCC approval in December), and *Educhildren LLC v. Douglas County* (BCC approval in February).

This is the fourth similar request and there could be as many as 11 total cases in the Court of Appeals. In addition, there may be a need to sign additional pleadings such as replies, motions for cert. Therefore, this request is for authorization to sign any additional pleadings, including Amicus Briefs, in the four current cases in the Court of Appeals and any related cases that may be filed in the Court of Appeals or Supreme Court.

VI. LEGAL ISSUES:

VII. CONFLICTS OR ENVIRONMENTAL ISSUES:

N/A

VIII. SUMMARY AND OTHER OPTIONS:

N/A