

COMMISSIONER DAVID B. WISSEL'S CONCERNS – PARK COUNTY TAX ROLL

1. Abatements –

- a. How did they become a part of the CBOE process in 2024?
- b. These were submitted as if an appeal was filed with the Assessor, it was not, it was an abatement form as contained in the files?
- c. Why was this path chosen, and by whom?
- d. This is not proper protocol, and if these were not reviewed, taxpayer administrative remedies would be negatively affected. We need to address this in a legal and ethical way. Correct these past errors and the CBOE Final Changes numbers accordingly.
- e. Submit a revised Abstract of Assessment

Backlog of Pending Abatements

- a. Do not let them accumulate into a large group please
- b. Notice to BOCC within a 45 – 60-time frame from receipt of petition
- c. Agree on a process and procedure with the BOCC to efficiently schedule these hearings
- d. Apply a 14-day notice requirement (7 days now) for future hearing dates
- e. Are there any more pending we are not aware of?
- f. Use this process going forward with these types of appeals
- g. Questions from anyone?

2. Abstract of Assessment – 2024

Increase in Value Countywide

- a. Where and Why?
- b. New Construction - where and why?
 1. Only true “growth” calculation
 2. Are you aware of this fact?
 3. Are you committed to adding NC to the tax roll?
 4. How do you accomplish this goal?
 5. How many units have been added since 2019, by year?
 - A. By type and tax area please?

What about 2025?

- a. Any predictions?
- b. What are your SMEs observations about June 30, 2024?
- c. What type of initial increases are seen?
- d. Will Platte Canyon continue to lag compared to South Park?
- e. Difference in value significant, and growing (67% to 23%)?
- f. What have you and staff learned for the next cycle?

g. What will you do differently, and why?

WEBSITE – MLL LEVY AND ABSTRACT DATA UPDATES

Why have the Abstract Totals and Mill Levy Data not been updated?

Taxpayers deserve current and credible data

All types of uses for tax roll and mill levy data

State Demographer uses the data and produces fabulous data sets for appraisers

I am requesting the entire Abstract of Assessment be added to your website reports as soon as possible. Again, this data is used by many different entities, both public and private.

You promised the taxpayers full transparency and where is the data available? That is not being transparent.

SPECIAL LEGISLATIVE SESSION –

Some certainty for a short while, until the next General Assembly

Will you assist our 25 local government units to prepare for the future?

- a. Calculate new taxable values based upon the adopted assessment rates?

Other issues impacting your staff and scope of work levels?

Other mandates that you will be impacted by?

3. CBOE OBSERVATIONS, CONCERNS, AND SUGGESTIONS:

- a. Style over substance, the packet is full of boilerplate no one will read, especially taxpayers at an appeal hearing. Make the data provided simple, and less costly to produce. Make it Park County, not Teller.
- b. Concentrate on the “correct value,” not just the W.

TRAINING IS NEEDED ACROSS ALL APPRAISERS ON ADJUSTMENTS!

MASS APPRAISAL VACANT LAND AND RESIDENTIAL MODEL LACKS CREDIBILITY REGARDING WELL & SEPTIC COMPONENTS?

- a. Myself, other professional appraisers with both public and private experience are baffled at a lack of accountability for a well and septic system?
- b. Use of early sales with huge time adjustments is unfair to the taxpayers!
- c. AGAIN!
- d. Decisions which should have been addressed by the Assessor

1. Como CBOE appeal with no well, was adjusted by hearing officer
 2. No septic available CBOE appeal, adjusted by hearing officer
 3. These should be managed in-house, not ignored
- e. Vacant Land Values
1. Stagesop example / testimony at August 2023 CBOE hearings – overvalued the entire subdivision
 2. The same base value was used (greater than TASP) as the 2-acre value on Non-Integral Agricultural values – not acceptable appraisal practices. It should be a fraction of the total value and size of the subject parcel.
 3. How many vacant land parcels are also being appraised for a well?
 1. I am concerned about the quality and equalization of this sub-class
- f. Contiguous Vacant Land Parcels – HB 2021-1061
1. Your opinion on the impact of this change?
 2. Your opinion on fixes?

IMPROVEMENT VALUES

- a. Basement square footage \$'s per greater than basement? Illogical, model-based errors
- b. Use of earliest sales dates, and 2% / month appreciation rates, no disclosure of the time trend analysis, monthly increases, and the amended sales price illustrated as the TASP (Time Adjusted Sales Price) out of public access, You list the sale date and sales price, but then exclusively use the TASP against the taxpayer. This is misleading and unfair to each property owner who appeals. I strongly suggest what I attempted to include in your current contract under Mr. Eisenman. This is only good government practice to be fully transparent and to disclose the hidden factors you have purposely made difficult to obtain by the public.

CLOSING REMARKS BY ALL –

ASSESSOR JONES OR HER REPRESENTATIVE
COMMISSIONERS
PUBLIC COMMENT

CLOSE PROCEEDINGS – THANKS TO ALL FOR THEIR TIME AND PARTICIPATION