

# STATE BOARD OF EQUALIZATION

Dickey Lee Hullinghorst Designee of Governor Polis Senator Lois Court Designee of Senate President Garcia Representative Cathy Kipp Designee of House Speaker Becker Marty Flaum Governor's Appointee Barbara Brewer Governor's Appointee

**ORGANIZATION:** 

Colorado State Board of Equalization

CONTACT:

Adis Orozco

1313 Sherman Street, Room 419

Denver, CO 80203 (303) 864-7770

DATE OF NOTICE:

December 18, 2019

DATE OF HEARING:

January 10, 2020

PUBLIC SERVICE ANNOUNCEMENT NOTICE OF PUBLIC HEARING

The State Board of Equalization (state board) will have a hearing on January 10, 2020 at 1:00 P.M. at 1313 Sherman St., Room 419, Denver, Colorado. The issues will be heard in the order listed in this notice unless changed by the Chairperson.

#### ISSUES RAISED BEFORE THE BOARD

If any party wishes to submit written documentation to the board on any subject before the board, the party must bring nine copies of such documentation. The copies will be provided to the five state board members, the representative of the Attorney General's Office, the meeting recorder, the auditor, and the Property Tax Administrator.

There may be board members who participate from remote locations. To ensure they have the opportunity to review information presented before the board, it is suggested that parties provide documentation prior to the meeting in an electronic format. Information and communication to board members may be sent to board members at the following e-mail address: <a href="mailto:dola\_stateboardofequalization@state.co.us">dola\_stateboardofequalization@state.co.us</a>

### **EXECUTIVE SESSIONS**

Pursuant to section 24-6-402(3)(a)(II), C.R.S., the state board may convene in Executive Session during their meeting for the purposes of receiving legal advice on specific legal questions relating to the topics listed on this Notice of Public Hearing and Agenda.

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## STATE BOARD OF EQUALIZATION ACTIONS

The state board will conduct a hearing to consider the following:

Requests for waiver of deadlines on exempt properties.

The state board will determine:

Whether to grant or reject waiver requests of Exempt properties, and

Various other issues and reports if needed.

### REQUESTS FROM EXEMPT PROPERTY OWNERS TO WAIVE FILING DEADLINE

The State Board of Equalization will discuss and take action relating to requests by the following organization to waive their filing deadline as allowed under § 39-9-109(5) and (6), C.R.S.

The board may set a date, no sooner than 30 days after waivers are granted, by which property owners granted waivers must submit their annual report(s) to the Division. The Division suggests this date be February 24, 2020.

#### Consent Agenda

The State Board of Equalization without discussion will approve the requests on the following list unless at least one Board member asks that the Board review a request in further detail. An organization listed on the Consent Agenda need not appear at the hearing but may make a statement on behalf of the organization if desired.

Organizations will be notified, if possible, if a request will come off this list after further review of the Division. It may also come off of this list at the meeting if requested by a state board member.

#### Consent Agenda:

| File Number | Property Owner               | County   | <u>Year(s)</u><br><u>Requested</u> |
|-------------|------------------------------|----------|------------------------------------|
| 01-01779-01 | Colorado Prevention Center   | Adams    | 2019                               |
| 03-01544-06 | Regis Jesuit High School     | Arapahoe | 2019                               |
| 03-01544-13 | Regis Jesuit High School     | Arapahoe | 2019                               |
| 03-01544-14 | Regis Jesuit High School     | Arapahoe | 2019                               |
| 07-01647-02 | 1123 Spruce Street LLC       | Boulder  | 2019                               |
| 07-01802-02 | Intercambio de Comunidades   | Boulder  | 2019                               |
| 16-03225-01 | Johnson and Wales University | Denver   | 2019                               |
| 16-03225-02 | Johnson and Wales University | Denver   | 2019                               |

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| 16-03225-03 | Johnson and Wales University        | Denver    | 2019      |
|-------------|-------------------------------------|-----------|-----------|
| 16-03225-04 | Johnson and Wales University        | Denver    | 2019      |
| 23-01040-01 | Delilia Rebekah Lodge #71           | Garfield  | 2019      |
| 24-01038-02 | Fellowship Benevolent Corporation   | Gilpin    | 2018 2019 |
| 24-01038-03 | Fellowship Benevolent Corporation   | Gilpin    | 2018 2019 |
| 24-01038-04 | Fellowship Benevolent Corporation   | Gilpin    | 2018 2019 |
| 25-01063-02 | Grand County Historical Association | Grand     | 2019      |
| 25-01063-03 | Grand County Historical Association | Grand     | 2019      |
| 25-01063-04 | Grand County Historical Association | Grand     | 2019      |
| 25-01063-05 | Grand County Historical Association | Grand     | 2019      |
| 25-01063-06 | Grand County Historical Association | Grand     | 2019      |
| 26-01061-01 | Crested Butte Mountain Educational  | Gunnison  | 2019      |
|             | Radio, Inc. dba KBUT-FM             |           | 2010      |
| 28-01095-01 | District ONE                        | Huerfano  | 2019      |
| 30-02106-01 | Living Water Spiritual Community    | Jefferson | 2018 2019 |
| 30-02143-01 | Phoenix Multisport Inc.             | Jefferson | 2019      |
| 51-01411-04 | Neighborhood Housing Services       | Pueblo    | 2018 2019 |
| 51-01411-05 | Neighborhood Housing Services       | Pueblo    | 2019      |
| 51-01411-06 | Neighborhood Housing Services       | Pueblo    | 2019      |
| 51-01624-03 | Rocky Mountain SER                  | Pueblo    | 2019      |
|             |                                     |           |           |

Discussion of any waiver requests removed from the Consent Agenda at the request of a Board member. Otherwise, the Board will take action on waiver requests on the consent agenda in total.

## Requests to Waive Filing Deadline Highlighted for Discussion

The Division of Property Taxation has highlighted the waiver request(s) on the following list for discussion. It is highly recommended that property owners appear at the hearing to make a statement or explanation of failure to file on behalf of the organization.

## Request(s) Highlighted for Discussion:

| File Number | Property Owner                      | <b>County</b> | <u>Year(s)</u><br><u>Requested</u> |
|-------------|-------------------------------------|---------------|------------------------------------|
| 16-02171-02 | House of Worship United Pentecostal | Denver        | 2015-2019                          |

The state board will take action on organizations' requests for filing deadline waivers highlighted for discussion.

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#### **OTHER BUSINESS**

Reasonable accommodations provided upon request for persons with disabilities. If you are a person with a disability who requires special accommodations to participate in this public meeting, please notify Adis Orozco at 303-864-7770 by January 6, 2020.