

**MINUTES  
JULY 31, 2013**

- 8:00 A.M. WORK SESSION FOR COMMISSIONERS**  
**10:00 A.M. COUNTY BOARD OF EQUALIZATION**  
Note: Schedule Value West appointments after 10:30 am  
**10:00 A.M. CBOE – CCA CORP. – COMMISSIONER ROOM**  
Represented by Ryan Innovative Solutions  
Williams Tower  
2800 Post Oak Blvd.  
Suite 2500  
Houston, TX 77056  
**10:30 A.M. CBOE – CHOSUN HOSPITALITY LLC**  
**11:30 A.M. CBOE – SAFEWAY**  
**12:00 P.M. LUNCH**  
**1:00 P.M. REVIEW CONSENT AGENDA FOR APPROVAL**  
**1:30 P.M. CBOE DECISIONS**  
**3:00 P.M. DAVID LITTERAL – PROPOSED OEM BUDGET**  
**3:30 P.M. STAN WEEKS – REVIEW FAIR BBQ**  
**5:00 P.M. MEETING TO ADJOURN WHEN BUSINESS IS COMPLETE**

**NEW ITEMS:**

- Rodeo Ballot

**SIGNATURES:**

- Subdivision Exemption – Scott & Penny Aeschliman

**OLD ITEMS:**

- Corrected orange sheet for Ginny Halligan
- Frontier Banking – names on account as signors

**FYI:**

- ❖ Greg Etl – ground breaking for Ambulance Building August 16 will begin at 8 am at the current ambulance bldg for breakfast and groundbreaking at 9 am
- ❖ Eastern District Meeting – August 9 in Sterling

**NOTES:**

- > In December – get bids for slag

Meeting called to order by Chairman Dave Hornung at 9:55 A.M. for County Board of Equalization. Those present were Dave Hornung, Dave Gwyn, Gary Koop, Paula Weeks, and Della Calhoun.

Abbey Mullis County Assessor and Judy Kahl, and John Zimmerman with Value West met with the CBOE. The Board of County Commissioners called the CBOE hearings at 10:00 A.M.

**CBOE – CCA CORPORATION**

The Board of County Commissioners reviewed that no one was present to represent Colorado Corrections Association or from Innovative Solutions. No one called in to attend by conference call.

### **CBOE – CHOSUN HOSPITALITY**

Those present were Tony Lee, William Lee and Connie Stegman to represent Chosun Hospitality for the Best Western and Comfort Inn, and John Zimmerman with Value West to represent Kit Carson County Assessor.

### **BEST WESTERN**

John gave a review of his findings and how he arrived at \$4,018,451.00 as the valuation on the Best Western facility. John reviewed that they had not received all information for the average daily rate and occupancy percentages that he had requested from the business. John said with his conclusion and the difference in the Real Estate Value and the Computer generated valuations and the reduction of Personal Property the value should be reduced to \$3,836,753.00.

Mr. Lee reviewed that he had previously given information that was misused by Mr. Zimmerman and did not provide information because he did not trust Mr. Zimmerman. Mr. Lee stated that the business was around 59% occupancy. Mr. Lee stated that he had not received income from the business until this past year. Mr. Lee stated that he had pulled information which he presented to the Board that the Best Western average rate was \$112.00. Mr. Lee stated that his competition from Limon is valued lower and has to keep his rates lower so that people will come to his Best Western. Mr. Lee did provide information from Jan. to June for occupancy but not for July to December, 2012. During this six months provided was showing only 48% occupancy.

### **COMFORT INN**

John Zimmerman reviewed his findings for the Comfort Inn and used the same method as for the Best Western. John reviewed that he did not use the cost approach because of the age of the facility. John stated that this may need to be adjusted because of the possible decrease in occupancy because of the Best Western. The computer generated final value for 2012 was \$2,328,061.00.

Mr. Lee stated that the occupancy rate had decreased due to people using the Best Western and that he would like this to be adjusted.

### **CBOE - SAFEWAY**

The CBOE was attended by Kenneth Zdrok with Safeway Inc. by conference call. Ken reviewed that the Assessor should have used several approaches and should use that which was lowest. Mr. Zdrok reviewed several statutes that he felt the Assessor should have used instead of the Market value. Mr. Zdrok reviewed documents that show Market Value from Florida and Georgia.

Abbey stated that this Store had not in the past used the Market value and that reviewing Colorado Statute believes that she should use the Cost Approach on Personal Property. Abbey did not believe the document submitted for Market Approach should be used due to the fact they were from another part of the country and not Colorado information.

Motion to close the CBOE hearings closed at 11:43 A.M. was made by Dave Gwyn, seconded by Gary Koop, motion carried by unanimous vote of Dave Hornung.

The Board of County Commissioners meeting was called to order by Dave Hornung at 1:10 P.M.

**CBOE – DECISIONS**

**CHOSUN HOSPITALITY LLC**

• **#BE-2013-01 COMFORT INN**

The Board reviewed that since John Zimmerman had not taken into consideration the reduction in the occupancy rate that there should be an adjustment. The Board discussed that a reduction of valuation to \$2,000,000.00 from \$2,328,061.00. Motion to approve reduction of valuation to \$2,000,000.00 for the Comfort Inn was made by Gary Koop, seconded by Dave Gwyn, motion carried by unanimous vote of Dave Hornung.

**BEFORE THE BOARD OF EQUALIZATION  
OF THE COUNTY OF KIT CARSON,  
STATE OF COLORADO  
RESOLUTION NO. BE-2013-01**

PETITIONER: Chosun Hospitality LLC  
PARCEL/SCHEDULE NUMBER (S): 53000001  
LEGAL DESCRIPTION: 282 S LINCOLN ST  
LLOT 1 LINCOLN STREET PLAZA  
BURLINGTON  
FORMERLY L 2-3 & n 75' L 4  
PARMERS 2ND COMMERCIAL BURL

PUBLIC HEARING DATE: July 31, 2013

**WHEREAS**, pursuant to Section 39-8-106, C.R.S. the Kit Carson County Board of Equalization hears appeals from the Kit Carson County Assessor's determinations regarding 2013 valuations for assessments; and

**WHEREAS**, the Petitioner(s) appealed the Kit Carson County Assessor's determination regarding the 2013 assessed valuation of the above-referenced scheduled number(s) to the Kit Carson County Board of Equalization; and

**WHEREAS**, a public hearing was scheduled and the Petitioner(s) was notified by mail of the scheduled hearing time, date and location; and

**WHEREAS**, a public hearing was held before the Board on the date set forth above for the purpose of taking evidence on the appeal; and

**WHEREAS**, based upon the Petition to the Kit Carson County Board of Equalization and the evidence presented at the hearing, including, the testimony of the parties, and documents submitted, the Board makes the following findings and final decision in this matter:

The Petitioner(s) presented the following testimony and documents in support of the Petitioner's position: Summary of Salient Features and Current Appraisal.

The Assessor claims that the proper actual value should be \$2,328,061.00. The Assessor presented the following testimony and documents in support of the Assessor's position: Data from sales of comparable properties which sold during the applicable time period. Gross rent, expense, vacancy and collection loss data from comparable properties obtained during the applicable time period.

The Board finds that the 2013 value placed on the property by the Assessor is too high and lowered the value to \$2,000,000.00 as determined in accordance with applicable Colorado Statutes and the Division of Property Taxation's Guidelines.

**NOW, THEREFORE, BE IT RESOLVED** that the Kit Carson County Board of Equalization approves Petitioner's appeal from the Kit Carson County Assessor's determination of the 2013 valuation for assessment of the property identified by Schedule No. above, for the reasons stated above. This approval of the appeal is the Board's final action, effective immediately.

Done this 31st day of July, 2013, at Burlington, Colorado.



**CHOSUN HOSPITALITY LLC**  
**#BE-2013-02 BEST WESTERN**

- The Board reviewed the documents presented and felt that they were not given information that was requested. Discussion was held in the valuation set by the County Assessor of \$4,018,451.00 and because information was not complete but found that a reduction to \$3,836,753.00 based on information provided by Mr. Lee was in order. Motion to reduce valuation to \$3,836,753.00 from \$4,018,451.00 was made by Gary Koop, seconded by Dave Gwyn, motion carried by unanimous vote of Dave Homung.

**BEFORE THE BOARD OF EQUALIZATION  
OF THE COUNTY OF KIT CARSON,  
STATE OF COLORADO  
RESOLUTION NO. BE-2013-02**

PETITIONER: SUNMAN HOPSITALITY LLC  
PARCEL/SCHEDULE NUMBER (S): 46000011  
LEGAL DESCRIPTION: 605 SO LINCOLN  
TR 290 X 300 SE 2-9-44  
AKA TR B

PUBLIC HEARING DATE: July 31, 2013

**WHEREAS**, pursuant to Section 39-8-106, C.R.S. the Kit Carson County Board of Equalization hears appeals from the Kit Carson County Assessor's determinations regarding 2013 valuations for assessments; and

**WHEREAS**, the Petitioner(s) appealed the Kit Carson County Assessor's determination regarding the 2013 assessed valuation of the above-referenced scheduled number(s) to the Kit Carson County Board of Equalization; and

**WHEREAS**, a public hearing was scheduled and the Petitioner(s) was notified by mail of the scheduled hearing time, date and location; and

**WHEREAS**, a public hearing was held before the Board on the date set forth above for the purpose of taking evidence on the appeal; and

**WHEREAS**, based upon the Petition to the Kit Carson County Board of Equalization and the evidence presented at the hearing, including, the testimony of the parties, and documents submitted, the Board makes the following findings and final decision in this matter:

The Petitioner(s) presented the following testimony and documents in support of the Petitioner's position: Summary of Salient Features and Current Appraisal.

The Assessor claims that the proper actual value should be \$4,018,451.00. The Assessor presented the following testimony and documents in support of the Assessor's position: Data from sales of comparable properties which sold during the applicable time period. Gross rent, expense, vacancy and collection loss data from comparable properties obtained during the applicable time period.

The Board finds that the 2013 value placed on the property by the Assessor is correct, and accepted the value of \$3,836,753.00 as determined in accordance with applicable Colorado Statutes and the Division of Property Taxation's Guidelines.

**NOW, THEREFORE, BE IT RESOLVED** that the Kit Carson County Board of Equalization denies Petitioner's appeal from the Kit Carson County Assessor's determination of the 2013 valuation for assessment of the property identified by Schedule No. above, for the reasons stated above. This denial of the appeal is the Board's final action, effective immediately.

Done this 31st day of July, 2013, at Burlington, Colorado.

Motion made by Gary Koop, Seconded by Dave Gayn, motion carried by unanimous vote,  
Dave Normung.



**CCA CORPORATION**

**#BE-2013-03**

Since no one from CCA attended the hearing in person or by phone the Board reviewed that the Valuation should remain at \$58,000,000.00.

Motion to keep the valuation for CCA Corporation as valued by the County Assessor at \$58,000,000.00 was made by Gary Koop, seconded by Dave Gwyn, motion carried by unanimous vote of Dave Hornung.

**BEFORE THE BOARD OF EQUALIZATION  
OF THE COUNTY OF KIT CARSON,  
STATE OF COLORADO**

**RESOLUTION NO. BE-2013-03**

PETITIONER: CCA  
PARCEL/SCHEDULE NUMBER (S): 36500003  
LEGAL DESCRIPTION: 49777 CO RD V  
TR #3 BURL CCA ANNEX UNPL  
BURLINGTON

PUBLIC HEARING DATE: July 31, 2013

**WHEREAS**, pursuant to Section 39-8-106, C.R.S. the Kit Carson County Board of Equalization hears appeals from the Kit Carson County Assessor's determinations regarding 2013 valuations for assessments; and

**WHEREAS**, the Petitioner(s) appealed the Kit Carson County Assessor's determination regarding the 2013 assessed valuation of the above-referenced scheduled number(s) to the Kit Carson County Board of Equalization; and

**WHEREAS**, a public hearing was scheduled and the Petitioner(s) was notified by mail of the scheduled hearing time, date and location; and

**WHEREAS**, a public hearing was held before the Board on the date set forth above for the purpose of taking evidence on the appeal; and

**WHEREAS**, based upon the Petition to the Kit Carson County Board of Equalization and the evidence presented at the hearing, including, the testimony of the parties, and documents submitted, the Board makes the following findings and final decision in this matter:

The Petitioner(s) presented the following testimony and documents in support of the Petitioner's position:  
Summary of Salient Features and Current Appraisal.

The Assessor claims that the proper actual value should be \$58,000,000.00. The Assessor presented the following testimony and documents in support of the Assessor's position: Data from sales of comparable properties which sold during the applicable time period. Gross rent, expense, vacancy and collection loss data from comparable properties obtained during the applicable time period.

The Board finds that the 2013 value placed on the property by the Assessor is correct, and kept the value at \$58,000,000.00 as determined in accordance with applicable Colorado Statutes and the Division of Property Taxation's Guidelines.

**NOW, THEREFORE, BE IT RESOLVED** that the Kit Carson County Board of Equalization denies Petitioner's appeal from the Kit Carson County Assessor's determination of the 2013 valuation for assessment of the property identified by Schedule No. above, for the reasons stated above. This denial of the appeal is the Board's final action, effective immediately.

Done this 31st day of July, 2013, at Burlington, Colorado.

Motion made by Gary Koop, Seconded by Dave Guynn, motion carried by unanimous vote,

Dave Hornung



**SAFEWAY**

**#BE-2013-04**

The Board reviewed the information provided by both the Assessor and Safeway. The Board decided that the valuation should remain at \$205,637.00 for Personal Property as set by the County Assessor.

Motion to keep the valuation for Personal Property at \$205,637.00 was made by Gary Koop, seconded by Dave Gwyn, motion carried by unanimous vote of Dave Hornung.

**BEFORE THE BOARD OF EQUALIZATION  
OF THE COUNTY OF KIT CARSON,  
STATE OF COLORADO  
RESOLUTION NO. BE-2013-04**

PETITIONER: Safeway  
PARCEL/SCHEDULE NUMBER (S): 20065  
111 18th St. Burlington, CO

PUBLIC HEARING DATE: July 31, 2013

**WHEREAS**, pursuant to Section 39-8-106, C.R.S. the Kit Carson County Board of Equalization hears appeals from the Kit Carson County Assessor's determinations regarding 2013 valuations for assessments; and

**WHEREAS**, the Petitioner(s) appealed the Kit Carson County Assessor's determination regarding the 2013 assessed personal property valuation of the above-referenced scheduled number(s) to the Kit Carson County Board of Equalization; and

**WHEREAS**, a public hearing was scheduled and the Petitioner(s) was notified by mail of the scheduled hearing time, date and location; and

**WHEREAS**, a public hearing was held before the Board on the date set forth above for the purpose of taking evidence on the appeal; and

**WHEREAS**, based upon the Petition to the Kit Carson County Board of Equalization and the evidence presented at the hearing, including, the testimony of the parties, and documents submitted, the Board makes the following findings and final decision in this matter:

The Petitioner(s) presented the following testimony and documents in support of the Petitioner's position:  
Summary of Salient Features and Current Appraisal.

The Assessor claims that the proper actual value should be \$205,637.00. The Assessor presented the following testimony and documents in support of the Assessor's position: Data from sales of comparable properties which sold during the applicable time period. Gross rent, expense, vacancy and collection loss data from comparable properties obtained during the applicable time period.

The Board finds that the 2013 value placed on the property by the Assessor is correct, and kept the value at \$205,637.00 as determined in accordance with applicable Colorado Statutes and the Division of Property Taxation's Guidelines.

**NOW, THEREFORE, BE IT RESOLVED** that the Kit Carson County Board of Equalization denies Petitioner's appeal from the Kit Carson County Assessor's determination of the 2013 valuation for assessment of the property identified by Schedule No. above, for the reasons stated above. This denial of the appeal is the Board's final action, effective immediately.

Done this 31st day of July, 2013, at Burlington, Colorado.

Motion made by Gary Koop, Seconded by Dave Gwyn, motion carried by unanimous vote,

Dave Hornung



### **EXTENSION FOR AUDIT – HEALTH AND HUMAN SERVICES**

The Health and Human Services need to request a 60 day extension for their audit. Motion to approve and sign the 60 day extension for an audit was made by Dave Gwyn, seconded by Gary Koop, motion carried by unanimous vote of Dave Hornung.

### **SUBDIVISION EXEMPTION – SCOTT & PENNY AESCHLIMAN**

The Board of County Commissioners reviewed a subdivision exemption for Scott and Penny Aeschliman for a single family dwelling on a tract of land in S ½ Section 23-8-44 containing 13.4 acres.

This was reviewed by the Kit Carson County Planning Commission and approved by them on July 30, 2013 for Scott and Penny Aeschliman.

The Board of County Commissioners reviewed the Subdivision Exemption for Scott and Penny Aeschliman for a 13.4 Acre tract of land for a single family dwelling. Motion to approve Subdivision Exemption for Scott and Penny Aeschliman was made by Dave Gwyn, seconded by Gary Koop, motion carried by unanimous vote of Dave Hornung.

### **CONSENT AGENDA**

Accounts Payable  
Minutes

### **CONSENT AGENDA**

The Board of County Commissioners reviewed the Accounts Payables and Minutes for July 24, 2013. Motion to approve the consent agenda was made by Dave Gwyn, seconded by Gary Koop, motion carried by unanimous vote of Dave Hornung.

### **LANDFILL – SCALE MANAGEMENT SOFTWARE AND EQUIPMENT**

The Board of County Commissioners reviewed a document from Creative Info Systems for software/hardware, training and installation for the scale at the landfill. Discussion was held in regards to credit cards and if this portion was needed. Motion to purchase software/hardware and installation and training in the amount of \$9,365.15 without credit cards was made by Dave Gwyn, seconded by Gary Koop, motion carried by unanimous vote of Dave Hornung.

Randy reviewed that they need to have a deposit of 50% of the cost would run \$4,682.58 and will be in the bills next week. Motion to approve 50% deposit in the amount of \$4,682.58 was made by Dave Gwyn, seconded by Gary Koop, motion carried by unanimous vote of Dave Hornung.

### **FRAISER ELECTRICAL – REPAIRS FROM POWER SURGE**

The Board of County Commissioners reviewed the invoice for Fraiser Electrical for repairs that were completed at the Dispatch Center. This was in the amount of \$3475.00 for emergency service. Motion to approve payment for repairs to Fraiser Electrical in the amount of \$3,475.00 was made by Dave Gwyn, seconded by Gary Koop, motion carried by unanimous vote of Dave Hornung.

### **INSPECTION OF COUNTY BUSES**

The Board of County Commissioners reviewed a letter from Terry Baylie who reviewed that Trooper Kinder held inspections on the County buses. The Burlington, Flagler and Stratton buses need lettering on both sides of the vehicles to include "Kit Carson County". The Burlington vehicle had some wiring showing so Lois took it to Burlington Ford and had it fixed. The Seibert bus was good.

### **BALLOT DROP OFF BOX**

Della reviewed with the Board of County Commissioners that she will be ordering a ballot drop off box and the cost will be between \$500.00 to \$650.00 for the box and stand.

### **DAVID LITTERAL – EMERGENCY PREPAREDNESS**

Dave Litteral met with the Board of County Commissioners and reviewed that he had been going through the files and found that the actual approval of the Emergency Operation Plan had not been signed. The Board of County Commissioners asked that Dave give a synopsis of the plan and bring back to the Board.

Dave reviewed the location of the EOC and would like to have a table top exercise to go through a dry run by setting up the EOCOS everyone will understand what their responsibilities are.

Dave would like to have training for all involved to keep everyone fresh so they know their responsibilities. There is a light turnover with EMS but there are still new individuals that need the training. Discussion was held in regards to what type of emergencies should be reviewed:

Hazardous materials – due to the traffic on I-70

Prairie Fire – Drought areas

Blizzards – This could strand individuals on the roads

Tornado – These have been in the county during the summer

Dave reviewed that we had a tractor trailer carrying hazardous materials that caught fire. Burlington Fire was south on a call and Stratton Fire went west instead of east. Dave was concerned because traffic was still going by the unit. The Driver did not know the mile marker and this created confusion.

Dave was wondering if a seminar would benefit the county EMS to hold a State provided training. This would be conducted by an outside agency to train us and we would become a better force when an emergency should occur.

Dave also reviewed that there is a gap in training records for those who have take the NIMS training. Dave suggested that he could help get elected officials and employees going on the Homeland Security required training. Paula reviewed that Della and Dave Gwyn have their certificate for 100, 200 and 700 NIMS training.

Dave will be working with the department heads to see if they need training and see if staff need and are willing to attend training.

### **STAN WEEKS – REVIEW OF FAIR**

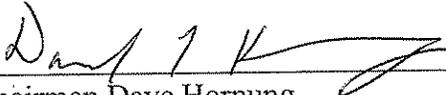
Stan met with the Board of County Commissioners and asked if there were any complaints on the BBQ. Stan stated that there were very few people that helped to set up and when they closed up there was on a couple of R&B staff to help.

Stan reviewed issues with CDL licenses and would like to get an exemption of overtime to give CDL drives. Two test a week when the time changes goes to three tests a week. Board of County Commissioners asked Stan to talk with Zeb and get his approval.

**MONTHLY REPORTS**

The Board of County Commissioners reviewed the monthly report:  
County Administrator for the month of Month of June, 2013

Meeting adjourned.

  
\_\_\_\_\_  
Chairman Dave Hornung

8-7-13  
Date