

**PETITION FOR ABATEMENT OR REFUND OF TAXES**

County: Boulder

Date Received \_\_\_\_\_

**Section I: Petitioner, please complete Section I only.**

18 / 2023  
(Use Assessor's or Commissioners' Date Stamp)

(v) Date: 01 / 18 / 2023  
Month Day Year

(x) Petitioner's Name: Colorado Chautauqua Association

(x) Petitioner's Mailing Address: 900 Baseline Rd  
Boulder CO 80302  
City or Town State Zip Code

**SCHEDULE OR PARCEL NUMBER(S)**

**PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY**

20085555

301 Morning Glory Drive

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2022 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.)

This property should be 83% exempt 3 17% taxable. See DPT File #07-012028-01 The Assessor applied 50% exempt 3 50% taxable please correct  
Petitioner's estimate of value: \$1,451,200 (2022)  
Valued 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.

(x) Gabriela Gonzalez  
Petitioner's Signature  
Gabriela Gonzalez  
CEO - Chautauqua

Daytime Phone Number (919) 961 3315  
Email gabriela.gonzalez@chautauqua.com

(x) 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)

	Actual	Tax Year Assessed	Tax
Original	1451200	420848	19540.81
Corrected	1451200	420848	6643.86
Abate/Refund	0	0	12,896.95

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

Tax year: 2022 Protest?  No  Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):

Cynthia Braddock  
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 \_\_\_\_\_ 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 Boulder County, State of Colorado, at a duly and lawfully called regular meeting held on \_\_\_\_/\_\_\_\_/\_\_\_\_, at which meeting there were present the following members:

Month Day Year

\_\_\_\_\_  
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 Cynthia Braddock (~~being present~~ **not present**) and  
Name  
Petitioner \_\_\_\_\_ (~~being present~~ **not present**), and WHEREAS, the said  
Name  
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

15-DPT-EX  
REV. 10/11

**RECEIVED**  
**FEB 19 2019**  
JACKSON COUNTY  
ASSESSORS OFFICE

STATE OF COLORADO  
DIVISION OF PROPERTY TAXATION  
DEPARTMENT OF LOCAL AFFAIRS  
1313 SHERMAN ST., ROOM 419  
DENVER, CO 80203

013019  
PHONE (303) 864-7780  
TDD (303) 864-7758

R0085555  
P0400225

**FINAL REVOCATION**

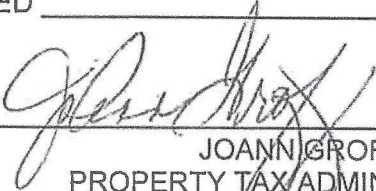
OWNER NAME AND ADDRESS:	REFERENCE INFORMATION:
COLORADO CHAUTAUQUA ASSOCIATION 900 BASELINE RD BOULDER, CO 80302	File No. 07-01208-01 County: BOULDER Parcel: 157901100001 Examiner: MIKE MCAULIFFE

**FINAL DECISION:**  
After reviewing your property's eligibility for property tax exemption pursuant to all guiding statutes, court cases, and regulations, the Property Tax Administrator has determined that the exemption should be **revoked in part as specified below, effective JANUARY 1, 2017.**

**LEGAL DESCRIPTION/QUALIFICATION OF PROPERTY**

Exemption was requested for: <b>IMPROVEMENTS KNOWN AS COMMUNITY HOUSE CHAUTAUQUA PARK BOULDER R0085555 91% EXEMPT Address: 900 BASELINE RD, BOULDER</b>
Exemption is granted to: <b>IMPROVEMENTS KNOWN AS COMMUNITY HOUSE CHAUTAUQUA PARK BOULDER R0085555 - 83% EXEMPT</b>
Exemption is denied to: <b>AN ADDITIONAL 8% OF IMPROVEMENTS KNOWN AS COMMUNITY HOUSE CHAUTAUQUA PARK BOULDER R0085555</b>

**REASON FOR REVOCATION:**  
**USE OTHER THAN BY OWNER EXCEEDS STATUTORY LIMITS UNDER § 39-3-106.5 AND § 39-3-116 C.R.S.**

DATED FEB 12 2019  
\_\_\_\_\_  
  
JOANN GROFF  
PROPERTY TAX ADMINISTRATOR

(SEE REVERSE SIDE FOR AN EXPLANATION OF YOUR RIGHTS AND OPTIONS)

15-DPT-EX  
REV. 10/11



STATE OF COLORADO  
DIVISION OF PROPERTY TAXATION  
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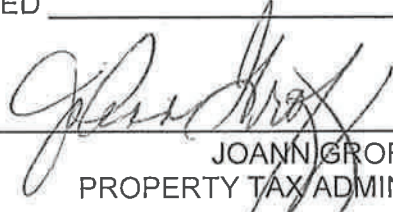
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R0085555 - 83% EXEMPT**

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DATED FEB 12 2019

  
\_\_\_\_\_  
**JOANN GROFF  
PROPERTY TAX ADMINISTRATOR**

(SEE REVERSE SIDE FOR AN EXPLANATION OF YOUR RIGHTS AND OPTIONS)

## NOTICE OF RIGHTS AND RESPONSIBILITIES

### RIGHT TO APPEAL

C.R.S. 39-2-117 (5) (b) provides, " An appeal from any decision of the administrator may be taken by the board of county commissioners of the county wherein such property is located, or by any owner of taxable property in such county, or by the owner of the property for which exemption is claimed if exemption has been denied or revoked in full or in part. Any such appeal shall be taken to the board of assessment appeals pursuant to the provisions of section 39-2-125 no later than thirty days following the decision of the administrator."

Forms and instructions for making such appeal may be obtained from the Board of Assessment Appeals, Department of Local Affairs, 1313 Sherman Street Room 315, Denver, CO 80203. Phone (303) 864-7710. Website: <http://dola.colorado.gov/baa>

### RESPONSIBILITIES OF THE EXEMPT PROPERTY OWNER

Owners of property granted exemption by this office must do the following to maintain their property's exemption:

- I. Notify this office within thirty days of any change of mailing address, ownership or usage of the property. Property transferred by deed will be returned to the tax rolls as of the date of the deed. If a substantial change in the use of the property occurs, it is possible that the new usage might not qualify the property for exemption. If we believe that the new usage would negatively affect your exemption, this immediate notification may allow your organization to make the changes necessary in time to avoid the loss of exemption.
- II. If your property has been granted exemption under the religious purposes statute, it is the owner's responsibility to ensure that the subject property either has sufficient actual use, OR has at least one actual use per calendar year AND sufficient continuing indicators of intent in order to retain exemption. (See Rules II.B.11 and 12 for specifics.) Failure to sufficiently use a property may result in loss of tax exemption.
- III. Each year following the year in which exemption is granted, owners of such exempt property must file an annual Exempt Property Report on or before April 15. These reports are supplied by the Division of Property Taxation early each year. The Division of Property Taxation takes no responsibility for reports not filed in a timely manner for any reason. It is the responsibility of the exempt property owner to see that these reports are completed and returned to the Division of Property Taxation annually by April 15, and with the appropriate filing fees. Contact this office if your reports are not received in time for completion by the April 15 deadline each year.

On all future correspondence regarding this property, the owner should refer to the file number shown on this determination.

### EXEMPTION OF PERSONAL PROPERTY

- ⇒ Unless otherwise noted on the face of this determination, any personal property owned by the named entity and located on this property is granted/denied exemption in the same percentage as the real property.
- ⇒ Leased personal property is not included.
- ⇒ Pursuant to C.R.S. 39-5-104.5, personal property taxes are assessable to the person or entity which owns that property as of January 1. Additionally, C.R.S. 39-3-130 (1)(a)(II) prohibits the proration of personal property taxes for any portion of a year. Therefore, if the effective date of this decision is anything other than January 1, the date given will affect any real property (land and buildings) described on the face of this form. However, the change will not be effective for any personal property (furniture, equipment, or other movable items) until the following January 1. Thus, for exemptions granted mid-year, any personal property involved will remain taxable until January 1 of the following year. For revocations effective mid-year, any personal property involved will remain exempt until January 1 of the following year.