

**Memorandum**

To: Matthew Ramos, Brianna Barber  
Cc: Yvette Bowden, Michael Koertje, Emilie McGuire  
Date: 10/31/2025  
From: Julie Brow  
Re: Abatement Stipulations Refunds Over \$10,000

**Consent Agenda Item November 18, 2025.**

**Title**

Abatement Stipulations Refunds Over \$10,000.

**Summary**

**9 petitions for Abatement or Refund of Taxes resulting in a refund over \$10,000:**

<b>Account #</b>	<b>Owner</b>	<b>Year(s)</b>
R0601654	PORTER COLIN RICHARD ET.AL.	2022
R0004780	CCPL REAL ESTATE GROUP	2023
R0015790	MANCHESTER PROPERTIES	2024
R0052350	KYNDRYL INC	2023, 2024
R0101279	LADWIG LEWIS C & NORMALYNN	2024
R0101805	1301 IOWA AVE LLC	2023
R0031802	KYNDRYL INC	2023, 2024
R0147040	SCHMITTSHILL PROPERTIES LLC	2024
R0009123	R0009123 COTTINGHAM & COTTINGHAM LLC	2023

The hearing officer recommendation for abatement petition R0601654 for tax year 2022, was approved by the BOCC on August 12, 2025. Further review showed that the hearing officer recommendation form was mistakenly marked as Deny the petition. The recommended value agreed with the petitioner’s request resulting in the recommendation to be revised to Accept the petition. The revised recommendation resulted in a refund over \$10,000. All refunds over \$10,000 need approval by the BOCC.

**Staff Recommendation**

Staff recommends approval of all refunds over \$10,000.

**Action Required:**

Board decision and Chair signature.