

ROUTT COUNTY BOARD OF COUNTY COMMISSIONERS

Timothy V. Corrigan
District I

Douglas B. Monger
District II

M. Elizabeth Melton
District III

Work Session

August 5, 2019

1. **10:30 A.M. COUNTY MANAGER UPDATE**
Tom Sullivan, County Manager
2. **11:15 A.M. LEGAL UPDATE**
Erick Knaus, County Attorney
3. **12:00 P.M. LUNCH BREAK**
4. **1:00 P.M. COMMISSIONER WORK SESSION**
Commissioners Melton, Corrigan and Monger
5. **1:30 P.M. HUMAN RESOURCES UPDATE**
Kathy Nelson, Director
6. **2:00 P.M. EMERGENCY MANAGEMENT & COMMUNICATIONS CENTER UPDATE**
David 'Mo' DeMorat, Emergency Operations Director and Jason Nettles, Communications Manager
7. **3:00 P.M. SHERIFF'S OFFICE UPDATE**
Garrett Wiggins, Routt County Sheriff
8. **3:30 P.M. ROUTT COUNTY BOARD OF EQUALIZATION**
The Routt County Board of County Commissioners will convene as the Board of Equalization.

A. 4:30 P.M. P0254242 WAL-MART STORES INC#1808

Documents:

[P0254242.PDF](#)

[P0254242_WALMART_STAFF PACKET.PDF](#)

9. 5:00 P.M. MEETING ADJOURNED

All meetings will be held in the Routt County Historic Courthouse
522 Lincoln Avenue, Hearing Room, Steamboat Springs - or otherwise noted.


All programs, services and activities of Routt County are operated in compliance with the Americans with Disabilities Act. If you need a special accommodation as a result of a disability, please call the Commissioners Office at (970) 879-0108 to assure that we can meet your needs. Please notify us of your request as soon as possible prior to the scheduled event. Routt County uses the Relay Colorado service. Dial 711 or TDD (970) 870-5444.

Routt County Assessor
P.O. Box 773210
Steamboat Springs, CO 80477
(970) 870-5544
assessor@co.routt.co.us

Deliver Appeal To:
County Board of Equalization
P.O. Box 773598 - 522 Lincoln Ave.
Steamboat Springs, CO 80477
(970) 879-0108

NOTICE OF DETERMINATION

DATE: 07/10/2019

SCHEDULE NUMBER	REVIEW #	TAX YEAR	TAX AREA	LEGAL DESCRIPTION OF PROPERTY (MAY BE INCOMPLETE)
P0254242	PR-19-000762	2019	25	PARCEL #: DISCOUNT RETAIL STORE - PP ACCT
PROPERTY OWNER	ROBERT HILL LAW, LTD. Attn: Kari Alstad 1161 Wayzata Blvd E, #399 Wayzata, MN 55391			
	OWNER: WAL-MART STORES INC #1808			

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

PERSONAL PROPERTY – The actual value of the property is based on appropriate consideration of the cost approach, market approach, and income approach to appraisal, per § 39-1-103(5)(a), C.R.S.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Your personal property value has not been adjusted. It has been valued in accordance with Colorado law and procedures published by the Division of Property Taxation.

Tax Agents: A duplicate Notice of Determination (NOD) has also been mailed to the property owner. Two copies are mailed for each appeal to both owner & agent. If furthering the appeal, mail or deliver one NOD copy to the C.B.O.E. (contact info above) and keep second NOD copy for your records. The deadline to file is July 22, 2019.

PROPERTY CLASSIFICATION(S)	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Personal Property		\$1,276,160	\$1,276,160
		\$1,276,160	\$1,276,160

By: Gary J. Peterson
COUNTY ASSESSOR

07/10/2019
DATE

APPEAL DEADLINES: REAL PROPERTY - JULY 15, PERSONAL PROPERTY - JULY 20.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, 39-8-106(1)(a), C.R.S.

APPEAL PROCEDURES

County Board of Equalization hearings will be held from July 1 through August 5.

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization, and mail or deliver a copy of both sides of this form to the County Board of Equalization. To preserve your right to appeal, your appeal must be **POSTMARKED OR DELIVERED ON OR BEFORE JULY 15 FOR REAL PROPERTY AND JULY 20 FOR PERSONAL PROPERTY** - after such date, your right to appeal is lost.

NOTIFICATION OF HEARING:

You will be notified of the time and place scheduled for your hearing.

PLEASE REFER TO THE FRONT SIDE OF THIS FORM FOR THE ADDRESS OF YOUR COUNTY BOARD OF EQUALIZATION.

PETITION TO THE COUNTY BOARD OF EQUALIZATION

In the space below, please explain why you disagree with the Assessor's determination.

IN ACCORDANCE WITH 39-8-106(1.5), C.R.S., IF YOUR APPEAL INVOLVES REAL PROPERTY, YOU MUST STATE YOUR OPINION OF VALUE IN TERMS OF A SPECIFIC DOLLAR AMOUNT.

PETITIONER'S ESTIMATE OF VALUE AS OF JUNE 30, 2018: \$ 630,565

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e. comparable sales, rent roll, original installed cost, appraisal, etc.)

See attached statement

Kari Alstad

SIGNATURE OF PETITIONER

7/16/19

DATE

COUNTY BOARD OF EQUALIZATION'S DETERMINATION:

The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board must conclude hearings and render decisions by August 5. 39-8-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization, and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by September 11, 630-2-125(1)(e), C.R.S.

TAXPAYER RIGHTS FOR FURTHER APPEALS:

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal within thirty days of the County Board of Equalization's written decision to ONE of the following:

Board of Assessment Appeals (BAA)

1313 Sherman Street, Room 315, Denver, Colorado 80203, (303) 864-7710

www.dola.colorado.gov/baa.

District Court:

Contact the district court in the county where the property is located.

See your local phone book for the address and telephone number.

Arbitration:

For a list of arbitrators, contact the County Commissioners at the address provided on the front side of this form for the County Board of Equalization.

TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day 39-1-120(3), C.R.S.

ATTESTATION

I, the undersigned owner or agent² of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Kari Alstad

Signature

952 426 7373

Telephone Number

7/16/19

Date

²Attach letter of authorization signed by the property owner

LETTER OF AUTHORIZATION

June 20, 2019

This letter authorizes the following to act on behalf of Wal-Mart Stores, Inc. as agent in all matters pertaining to the assessment on personal property located in all counties throughout the State of Colorado, and to review any and all documents relating to the assessment and taxation of the property.

This letter of authorization grants the authority of the agent named below to access all information and material that would be available to principal and allows agent to sign Personal Property Statements.


This letter of authorization grants that agent has full authority to act in connection with the filing of protests, file principal's application of equalization, including withdrawal of such application, the ability to enter into a stipulated agreement as to value, and settlement of all related legal issues for the parcels and tax years indicated on the application. This authorization will end at the time the assessment appeals application is withdrawn or reached its conclusion through the assessment appeals process.

Authorized Agents:

- 1) Robert Hill, Robert Hill Law, Ltd., 1161 Wayzata Blvd E, #399, Wayzata, MN 55391
(952) 426-7373, bob@roberthilllaw.com
- 2) Kari, Alstad, Robert Hill Law, Ltd., 1161 Wayzata Blvd E, #399, Wayzata, MN 55391
(952) 426-7373, kari@roberthilllaw.com
- 3) Mike Wedl, USAPTA, Inc., 5201 Eden Ave, #300, Edina, MN 55436
(763) 259-3613, mike@usapta.com

ACCEPTED:

WAL-MART STORES, INC. (Wal-Mart Real Estate Business Trust, Sam's West, Inc., Wal-Mart Stores East, LP)

Signature: 

Print Name: Stanley Johnson

Title: Walmart Sr. Manager III, Property Tax

Date: 6/20/19

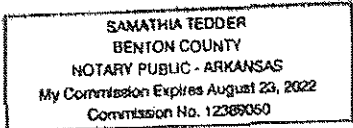
State of Arkansas

County of Benton

The foregoing instrument was acknowledged before me this 20th day of June, 2019.

Samathia Tedder
Notary Public

My commission expires: August 23 2022



ROBERT HILL LAW, LTD.

ATTORNEYS AT LAW

1161 WAYZATA BOULEVARD EAST, #399
WAYZATA, MINNESOTA 55391
E-MAIL: bob@roberthilllaw.com

GENERAL TELEPHONE: 952-426-7373

ROBERT A. HILL*
*Also Admitted in Virginia
Also Admitted in District of Columbia

June 20, 2019

County Assessor

Re: Personal Property Protest

Dear Assessor:

The basis for this personal property protest is as follows:

Over valuation of the personal property. Value does not take into account external and additional physical obsolescence typical to big box retailers in today's economy.

ROBERT HILL LAW, LTD.

As Authorized Agent for WAL-MART STORES, INC., et al



Kari Alstad

2019
ROUTT COUNTY BOARD OF EQUALIZATION
Hearing Date: August 05, 2019, 4:30pm

Account: P0254242
Legal: DISCOUNT RETAIL STORE - PP ACCT
Owner: WALMART STORES INC #1808
Appraisal Date: June 30, 2018
Assessment Date: January 1, 2019
Property Type: Retail-Personal Property

Value Appraised: Value in Use

As applied to personal property, the concept of *Value in Use* implies that equipment is installed and in continual use for generating income or performing its function. *Value in Use* usually sets the upper limit of value and is the concept used with the cost approach. The following tests are used to determine whether the concept of *Value in Use* applies to industrial machinery and equipment:

- The machine is installed.
- The highest and best use is as installed for the purpose of producing income or a product or service.
- The machine is employed; that is, it is part of the business enterprise used to produce income.
- The machine is state of the art or a percentage of its productivity is measurable and economical; that is, operation is economically feasible.

2019 Original Assessor Value: **\$ 1,276,160. Value not adjusted at assessor level appeal.**

Appeal Summary: Walmart has protested the value of their Personal Property in Routt County stating “Over valuation of the personal property, value does not take into account external and additional physical obsolescence typical to big box retailers in today’s economy”

Discussion: The issue at hand is “overvaluation of the personal property, value does not take into account external and additional physical obsolescence typical to big box retailers in today’s economy.”

This is a depiction of an issue of competition, represented in more densely populated metro areas. The Wal-Mart located at 1805 Central Park Drive here in Steamboat Springs being the one and only “Big Box” store in the entire county of Routt. The next closest “Big Box” store/competitor being another Wal-Mart store 45 miles away at 2000 W. Victory Way in Moffat County. Both of these particular stores are currently **the only** “Big Box” stores in each county. Rendering, in this instance, the external obsolescence issue non-existent.

In regards to the second issue, physical obsolescence, recognizing the newly created depreciation tables provided in the Wal-Mart vs El Paso County Appraisal. Routt County values Personal Property in accordance with Colorado law and procedures published by the Division of Property Taxation.

Recommendation: Denied. All Personal Property accounts in Routt County are valued in accordance with Colorado law and procedures using the most current depreciation tables published by the Colorado Division of Property Taxation. Walmart has not provided any information or data to substantiate the claim of “Over valuation of the personal property, value does not take into account external and additional physical obsolescence typical to big box retailers in today’s economy.”

Appraiser: Cathy Hutchinson
Licensed Ad Valorem Appraiser
AV100037349