

The Board of County Commissioners met in special session on July 7, 2005. Those present for the session were Don Batchelder, Chairman; Heidi Albritton, Member; Connie I. Hunt, County Administrator, and Linda Munson-Haley, Deputy Clerk of the Board.

- **Note – This meeting was recorded for reference purposes.**

**1:30 The Board of County Commissioners convened as the Board of Equalization to consider the following property valuation appeals:**

- A. 1:30 1. Property Owner: Troy Abell and Lisa Baker  
Schedule Number: R005299**

Susie Mayfield, County Assessor, and Doris Johnson, Chief Deputy Assessor/Chief Appraiser, were present.

Commissioner Batchelder opened the hearing and explained the hearing procedures. The Deputy Clerk of the Board administered the Oath to all present. Commissioner Batchelder then asked for comments from the Assessor.

Ms. Mayfield explained that this appeal was initiated by the Assessor's Office. The property was zoned commercial when it was purchased but it has not been used commercially since the first of the year. The Margetts will be using the property for the Wildlife Ark that will not be a commercial use.

Commissioner Batchelder noted that the verbal testimony was the same as the written testimony in the form of a letter from the Assessor's Office dated June 23, 2005 (Assessor's Exhibit A-1). He clarified that the recommendation from the Assessor was to adjust the taxes as indicated and to change the classification.

**M/S/P**—Motion was made by Commissioner Albritton and seconded by Commissioner Batchelder to adjust the taxes and change the classification. There was no discussion. Motion passed unanimously.

**1:35 Commissioner Batchelder declared a brief recess and reconvened at 1:50:**

- B. 1:50 2. Property Owner: Savage Mining & Oil Corp., c/o Angelo Zanett  
Schedule Number: N004494**
- 3. Property Owner: Savage Mining & Oil Corp., c/o Angelo Zanett  
Schedule Number: N004705**

Susie Mayfield, County Assessor, and Doris Johnson, Chief Deputy Assessor/Chief Appraiser, were present for the County and Angelo Zanett was present on behalf of Savage Mining & Oil Corporation.

Commissioner Batchelder reviewed the hearing procedures and the Deputy Clerk of the Board administered the Oath to Mr. Zanett.

Angelo Zanett, petitioner, was present and offered several written documents as evidence, Petitioner's Exhibit B-1. He explained that he presented his arguments to the Assessor's Office and his appeal was denied. He displayed a map of the area where his property is located and indicated that all of the claims are from 8,000 to 10,000 feet underground. Only one claim is outside of the mine. He argued that this type of property cannot be assessed the same as a development property or any similar property. He discussed an article in the May 27, 2005 issue of the *Plaindealer* (part of Petitioner's Exhibit B-1). Mr. Zanett concluded by reinforcing the fact that these properties are not buildable and can only be used for mining.

Ms. Mayfield presented a letter dated July 7, 2005 from the Assessor's Office to the Board of County Commissioners explaining the valuation that included a spreadsheet detailing sales in the past few years and comparables (Assessor's Exhibit B-1). The Assessor's Office came up with a median value for mining claim sales noting that the acreage does not take into account what is underneath the surface. If a patented mining claim is not used for mining, then it is considered vacant land. She explained that the Assessor's Office values mining claims across the board at the same per acreage value and Ms. Mayfield cautioned that any adjustments made today would have to be made equitably across the board.

A discussion followed on how the Assessor arrived at the valuations and if differences in various properties had been taken into account. Ms. Johnson explained that their office did not have the time or workforce to look at every claim individually. She noted that concessions are made for avalanche and slide areas to which Mr. Zanett offered that some of his property fell into this category.

Commissioner Batchelder suggested tabling discussions for now and asked Mr. Zanett to return with evidence in the form of a written opinion from the County building inspector that these particular properties would not be granted a building permit under existing county regulations. A determination would be made on value at that time.

Ms. Johnson noted that if the sites were deemed as buildable sites, they would then revert to vacant land market value and could go to over \$1,000 an acre.

There was further discussion regarding classification and the hesitancy on the part of the Commissioners to set a precedent.

Mr. Zannett explained that access to the property might be impassable for the building inspector. Commissioner Albritton said that the County building inspector could contact Bob Larsen who, according to Mr. Zannett, has already surveyed the property.

Commissioner Batchelder reiterated Ms. Johnson's consideration of the existence of geohazards as a determining factor instead of buildable vs. unbuildable that would have existing adjustments for slide areas. He noted that the County needs to put the burden on the applicant and that the applicant should understand that there is a risk if reclassified.

**M/S/P**—Motion was made by Commissioner Albritton and seconded by Commissioner Batchelder to continue the hearing until August 1, 2005 at 1:30. There was no discussion. Motion passed unanimously.

**11:07 Commissioner Batchelder adjourned the special session:**

OURAY COUNTY BOARD OF COUNTY COMMISSIONERS  
OURAY, COLORADO

ATTEST:

\_\_\_\_\_  
Don Batchelder, Chair

\_\_\_\_\_  
Michelle Nauer, County Clerk and Recorder

\_\_\_\_\_  
Heidi Albritton, Member

By: \_\_\_\_\_  
Linda Munson-Haley,  
Deputy Clerk of the Board