



Michael R. Howard

Summit County Auditor

October 28, 2019

County Council,

Please reconvene as the Board of Equalization on November 6, 2019. Consider approving the Stipulations of Agreements for the 2019 property tax appeals. As you are aware, they need the approval of the council before they can be mailed out to the property owners for their agreement or disagreement. The property owner has ten days to return the stipulation from the mailing date. If they disagree with the appraiser's decision they can call to schedule an informal hearing. If the appellant does not return the stipulation to our office, it is presumed they agree with the decision. Also, if the appellant disagrees with the informal hearing decision, they can appeal to the State Tax Commission.

Thanks for your consideration.

Sincerely,

LoraLea McKnight

Clerk of the Board of Equalization

2019 BOE Adjustments

Account #	RDN	Serial #	New Market Value	Old Market Value	MV Difference	New Taxable Value	Old Taxable Value	Taxable Difference	County Tax Dollar Difference	Old Tax Estimate	% Difference	Explanation for adjustment
0111504	23-19-02	CD-638-B	\$ 176,955.00	\$ 176,955.00	\$ -	\$ 956.00	\$ 176,955.00	\$ (175,999.00)	\$ (146.26)	\$ 1,412.45	-99.46%	Change property to FAA (Greenbelt) Assessment
0308365	13-03-32	HMP-50	\$ 692,504.00	\$ 692,504.00	\$ -	\$ 380,877.00	\$ 692,504.00	\$ (311,627.00)	\$ (258.96)	\$ 5,495.71	-45.00%	Change to Primary residence
0234728	14-02-40	JR-3-355	\$ 1,127,212.00	\$ 1,212,481.00	\$ (85,269.00)	\$ 1,127,212.00	\$ 1,212,481.00	\$ (85,269.00)	\$ (70.86)	\$ 9,622.25	-7.03%	Adjust value to reflect Square footage correction
0063267	13-04-01	SU-A-91	\$ 653,352.00	\$ 653,352.00	\$ -	\$ 359,343.00	\$ 653,352.00	\$ (294,009.00)	\$ (244.32)	\$ 5,185.00	-45.00%	Change to Primary residence
0478729	21-12-01	VLL-12	\$ 517,031.00	\$ 517,031.00	\$ -	\$ 284,367.00	\$ 517,031.00	\$ (232,664.00)	\$ (193.34)	\$ 4,687.92	-45.00%	Change to Primary residence
0141626	37-25-81	FM-D-126-A	\$ 546,662.00	\$ 546,662.00	\$ -	\$ 304,106.00	\$ 546,662.00	\$ (242,556.00)	\$ (201.56)	\$ 4,110.35	-44.37%	Change to Primary residence
0346787	92-02-11	BHVS-53	\$ 690,000.00	\$ 690,000.00	\$ -	\$ 379,500.00	\$ 690,000.00	\$ (310,500.00)	\$ (258.03)	\$ 2,865.60	-45.00%	Change to Primary residence
0415525	25-28-01	RVW-8-AM	\$ 369,989.00	\$ 369,989.00	\$ -	\$ 203,496.00	\$ 369,989.00	\$ (166,493.00)	\$ (138.36)	\$ 3,207.80	-45.00%	Change to Primary residence
0234967	14-02-40	JR-3-379	\$ 1,390,219.00	\$ 1,390,219.00	\$ -	\$ 764,620.00	\$ 1,390,219.00	\$ (625,599.00)	\$ (519.87)	\$ 11,032.78	-45.00%	Change to Primary residence
0067052	13-04-10	SU-J-27	\$ 566,855.00	\$ 566,855.00	\$ -	\$ 311,770.00	\$ 566,855.00	\$ (255,085.00)	\$ (211.98)	\$ 4,498.56	-45.00%	Change to Primary residence
0064612	13-04-07	SU-G-12	\$ 601,679.00	\$ 601,679.00	\$ -	\$ 330,923.00	\$ 601,679.00	\$ (270,756.00)	\$ (225.00)	\$ 4,774.92	-45.00%	Change to Primary residence
0129621	14-03-20	SL-E-313	\$ 556,749.00	\$ 556,749.00	\$ -	\$ 315,506.00	\$ 556,749.00	\$ (241,243.00)	\$ (200.47)	\$ 4,779.13	-43.33%	Change to Primary residence
0374847	14-04-10	GWLD-III-166	\$ 2,356,968.00	\$ 2,356,968.00	\$ -	\$ 1,296,332.00	\$ 2,356,968.00	\$ (1,060,636.00)	\$ (881.39)	\$ 17,797.47	-45.00%	Change to Primary residence
0067425	13-04-10	SU-J-60	\$ 1,044,149.00	\$ 1,044,149.00	\$ -	\$ 574,281.00	\$ 1,044,149.00	\$ (469,868.00)	\$ (390.46)	\$ 8,286.37	-45.00%	Change to Primary residence
0065601	13-04-08	SU-H-79	\$ 588,426.00	\$ 588,426.00	\$ -	\$ 323,634.00	\$ 588,426.00	\$ (264,792.00)	\$ (220.04)	\$ 4,669.75	-45.00%	Change to Primary residence
0030746	91-02-13	SNC-1065	\$ 220,000.00	\$ 220,000.00	\$ -	\$ 121,000.00	\$ 220,000.00	\$ (99,000.00)	\$ (82.27)	\$ 1,829.52	-45.00%	Change to Primary residence
0070841	19-10-01	LR-1-56	\$ 361,515.00	\$ 361,515.00	\$ -	\$ 198,833.00	\$ 361,515.00	\$ (162,682.00)	\$ (135.19)	\$ 3,332.81	-45.00%	Change to Primary residence
0236947	14-02-41	JR-4-4027	\$ 1,101,011.00	\$ 1,101,011.00	\$ -	\$ 605,556.00	\$ 1,101,011.00	\$ (495,455.00)	\$ (411.72)	\$ 4,805.69	-45.00%	Change to Primary residence
0220537	00-11-02	PP-75-A-7	\$ 1,500.00	\$ 299,386.00	\$ -	\$ 1,500.00	\$ 299,386.00	\$ (297,886.00)	\$ (247.54)	\$ 2,260.66	-99.50%	Adjust value to reflect common area value
0198683	00-11-02	PP-75-1	\$ 1,500.00	\$ 523,000.00	\$ -	\$ 1,500.00	\$ 523,000.00	\$ (521,500.00)	\$ (433.37)	\$ 3,949.17	-99.71%	Adjust value to reflect common area value
0132419	17-04-02	HE-A-339-A	\$ 699,297.00	\$ 699,297.00	\$ -	\$ 384,613.00	\$ 699,297.00	\$ (314,684.00)	\$ (261.50)	\$ 5,549.62	-45.00%	Change to Primary residence
0175665	16-20-04	SLS-5	\$ 1,029,175.00	\$ 1,029,175.00	\$ -	\$ 566,046.00	\$ 1,029,175.00	\$ (463,129.00)	\$ (384.86)	\$ 8,167.53	-45.00%	Change to Primary residence
0442344	16-10-01	TCRS-3	\$ 5,036,577.00	\$ 5,036,577.00	\$ -	\$ 2,854,357.00	\$ 5,036,577.00	\$ (2,182,220.00)	\$ (1,813.42)	\$ 38,031.19	-43.33%	Change to Primary residence
0378046	16-20-03	RPL-IV-200	\$ 1,401,526.00	\$ 1,401,526.00	\$ -	\$ 770,839.00	\$ 1,401,526.00	\$ (630,687.00)	\$ (524.10)	\$ 10,582.92	-45.00%	Change to Primary residence
0156004	37-32-24	SS-2047-A	\$ -	\$ 44,386.00	\$ -	\$ -	\$ 44,386.00	\$ (44,386.00)	\$ (36.88)	\$ 324.42	-100.00%	Parcel Double Assessed per Recorder (MM-3)
0362289	17-03-01	SSS-2-330	\$ 716,769.00	\$ 716,769.00	\$ -	\$ 394,222.00	\$ 716,769.00	\$ (322,547.00)	\$ (268.04)	\$ 5,688.28	-45.00%	Change to Primary residence
0186779	14-02-40	JR-2-245	\$ 952,768.00	\$ 952,768.00	\$ -	\$ 524,022.00	\$ 952,768.00	\$ (428,746.00)	\$ (356.29)	\$ 7,561.17	-45.00%	Change to Primary residence
Totals for 11/06/2019			\$ 23,400,388.00	\$ 24,349,429.00	\$ (85,269.00)	\$ 13,379,411.00	\$ 24,349,429.00	\$ (10,970,018.00)	\$ (9,116.08)			
Totals for 10/30/2019			\$ 80,729,479.00	\$ 107,934,257.00	\$ (27,204,778.00)	\$ 67,990,254.00	\$ 106,242,402.00	\$ (38,252,148.00)	\$ (31,787.53)			
Totals for 10/23/2019			\$ 108,441,177.00	\$ 109,704,080.00	\$ (1,262,903.00)	\$ 65,181,904.00	\$ 96,408,248.00	\$ (31,226,344.00)	\$ (25,949.09)			
Totals for 10/09/2019			\$ 178,859,520.00	\$ 192,576,713.00	\$ (13,717,193.00)	\$ 134,281,410.00	\$ 178,808,844.00	\$ (44,527,434.00)	\$ (37,002.30)			
Totals for 10/02/2019			\$ 279,452,108.00	\$ 312,402,135.00	\$ (32,950,027.00)	\$ 228,553,335.00	\$ 257,011,163.00	\$ (28,457,828.00)	\$ (23,648.46)			
Totals for 9/18/2019			\$ 543,164,220.00	\$ 550,887,731.00	\$ (7,723,511.00)	\$ 525,034,158.00	\$ 336,288,588.00	\$ (188,745,570.00)	\$ 156,847.57			
Totals for 9/11/2019			\$ 161,311,793.00	\$ 186,646,372.00	\$ (25,334,579.00)	\$ 125,944,708.00	\$ 162,700,338.00	\$ (36,755,630.00)	\$ (30,543.93)			
Totals for 8/28/2019			\$ 95,356,871.00	\$ 100,084,639.00	\$ (4,727,768.00)	\$ 70,846,950.00	\$ 77,290,292.00	\$ (6,443,342.00)	\$ (5,354.42)			
Totals for 8/21/2019			\$ 59,929,387.00	\$ 65,275,520.00	\$ (5,346,133.00)	\$ 45,381,316.00	\$ 56,727,784.00	\$ (11,346,468.00)	\$ (9,428.91)			
Totals for 8/14/2019			\$ 189,394,538.00	\$ 191,034,401.00	\$ (1,639,863.00)	\$ 139,894,057.00	\$ 158,411,689.00	\$ (18,517,632.00)	\$ (15,388.15)			
Totals for 8/7/2019			\$ 47,065,983.00	\$ 71,216,354.00	\$ (24,150,371.00)	\$ 46,392,869.00	\$ 71,711,523.00	\$ (25,318,654.00)	\$ (33,294.03)			
Running Total			\$ 1,767,105,464.00	\$ 1,912,111,631.00	\$ (144,142,395.00)	\$ 1,462,880,372.00	\$ 1,525,950,300.00	\$ (63,069,928.00)	\$ (64,665.33)			

The total Market value for Summit County is \$27,147,668,388 as of 5/22/2019

The Market value decrease for 2019 is(\$ 144,142,395) as of 11/06/2019

The Total Taxable value for Summit County is \$21,297,930,855 as of 5/22/2019

The Taxable Value decrease for 2019 is(\$ 63,069,928) as of 11/06/2019

The County Tax dollar decrease for 2019 is (\$ 64,665.33) as of 11/06/2019

The county Tax dollar differences are the County General and County Municipal line rates.