

# Staff Report

**Subject: Tax Refund Request**

**Author: Neal Groover**

**Department: Tax Assessor**

**Meeting Date: June 18, 2024**

**Item Description: Tax Refund Request**

## **Summary Recommendation:**

Chief Appraiser is recommending denial for request

## **Executive Summary/Background:**

- Cory Haggray is requesting tax refund due to what he believes is an error in value of his family's property.
- We value based on the principle of Highest & Best use regardless of zoning. Which is an opinion of value not a factual error.
- Mr. Haggray failed to appeal during the 45-day period per our attorney Chris Rouse therefore BOA cannot change value.

## **Alternatives for Commission to Consider**

1. Deny Mr. Haggray request for a tax refund. There are no alternative recommended based on advice from legal counsel.

## **Recommended Alternative: 1**

## **Other Alternatives: None**

## **Department Review: *(list departments)***

Tax Assessor, Board of Commissioners

## **Funding Source:**

All Tax Districts

## **Attachments:**

Email from Chris Rouse on similar property, Property Record Card, 2023 Assessment Notice