## San Juan County

## 2023 Board of Equalization

Date: 9/30/2023

Appellant – RGJ Inc DBA Goulding Lodge

Parcel # - 43S15E36000

Original Assessment Corrected

Property Type Property Type

Land Commercial (2) 639,679 Land Vacant 275,475

Building Commercial (2) 13,244,308 Building Commercial 0

Total Property Value 13,883,987 Total Property Value 275,475

After review the assessor's office indicated the property is not agricultural but should be listed as vacant land. The commercial buildings were listed in error on this parcel and were also assessed on another parcel resulting in a duplicate assessment of the building.

According to the County Assessor, the same error may have occurred on the subject property for the 2022 tax year. However, because it was for a prior year and no appeal was filed for that year, the County Commission may wish to consider adjusting/correcting the assessment and taxes/delinquency for the 2022 tax.

Recommend removing the building assessment and listing the land as vacant with a value of \$275,475 for the 2023 tax year.

W. Randy Kelly

Drandy Kelly

**Hearing Officer**