

MINUTES OF THE BOARD OF COUNTY COMMISSIONERS**MONDAY, AUGUST 24, 2026****SPECIAL MEETING
FOR THE 2026 ABSTRACT OF ASSESSMENT TO THE DIVISION OF PROPERTY
TAXATION**

The Board of County Commissioners met at 11:00 a.m. with Bob Overbeck, County Assessor. Chair Shadduck-McNally presided. Commissioner Stephens was present. Commissioner Kefalas was excused. Also present were Lorenda Volker, County Manager; Matthew Behunin, Budget Office; Lisa Thieme, Assessor's Office; and Deirdre O'Neill, Deputy Clerk.

Assessor Overbeck addressed the Board to present the final abstract of assessment stating that August 25, 2026, is the date required to send out the values to all the taxing authorities. Assessor Overbeck shared that one of the unique items of this year's abstract is that the County has an assessment rate for residential properties and an assessment rate for school districts. The numbers presented will reflect the County Board of Equalization (CBOE) adjustments. The total taxable for local government is \$9.513 billion and the total taxable for school districts is \$10.230 billion. The City of Fort Collins will see a 3% decrease in assessed value and the Town of Timnath will see an increase of 1% of assessed value. The Town of Timnath is the only jurisdiction that saw an increase in value given all the new construction and growth. The Poudre School District will see values adjusted 2.7% lower and the Thompson School District will see 1% lower adjusted values.

The Board asked Assessor Overbeck to speak to any anomalies that his office saw in the process this year. Assessor Overbeck stated that adjustments were made due to court cases and appeals. Assessor Overbeck said that interestingly, the Assessor's office has hired temporary data collectors to catch up on all outstanding permits going back to 2003. These adjustments have been added to the tax roll. Those 25,000 permits have been added with a 400-million-dollar value.

The Board thanked Assessor Overbeck and his team for all their efforts and the efficiencies that were focused on during the assessment period.

MOTION

Commissioner Stephens moved to approve the certification of the Abstract of Assessment certified values.

Motion carried 2-0.

With there being no further business, the Board adjourned at 11:30 a.m.

LAND USE HEARING

The Board of County Commissioners met at 6:30 p.m. with Jenny Axmacher, Planning Manager. Chair Shadduck-McNally presided via zoom. Commissioner Stephens was present via zoom. Commissioner Kefalas was excused. Also present were Ryane Oswandel, Community Development; Justin Currie, Engineering; Frank Haug, Assistant Deputy County Attorney, and Deirdre O'Neill, Deputy Clerk.

Chair Shadduck-McNally opened the meeting with the Pledge of Allegiance.

PUBLIC HEARING DISCUSSION ITEMS:

- 1. LIFEQUEST CAMPUS AND RETREAT CENTER REZONE, FILE NO 25-ZONE3797:** This is a request to rezone approximately 235 acres from O-Open to Rural Planned Development (RPD).

The applicant, LifeQuest Global LLC has requested to continue the hearing until Monday, September 28, 2026.

MOTION

Commissioner Stephens moved that the Board of County Commissioners continue the LifeQuest Campus and Retreat Center Rezone File No 25-Zone 3797 to the 3 p.m September 28, 2026, Land Use Hearing.

Motion carried 2-0.

With there being no further business, the meeting was adjourned at 6:35 p.m.

TUESDAY, AUGUST 25, 2026

ADMINISTRATIVE MATTERS MEETING

The Board of County Commissioners met at 9:00 a.m. with County Manager Lorenda Volker. Chair Shadduck-McNally presided. Commissioner Stephens was present. Commissioner Kefalas was excused. Also present were Sarah Martin and Tom Clayton, Commissioners' Office, and Deirdre O'Neill, Deputy Clerk.

Chair Shadduck-McNally opened the meeting with the Pledge of Allegiance.

- 1. PUBLIC COMMENT:** No members of the public were present.

Chair Shadduck-McNally closed public comment.

- 2. APPROVAL OF THE MINUTES FOR THE WEEK OF AUGUST 17, 2026:**

MOTION

Commissioner Stephens moved that the Board of County Commissioners approve the minutes for the week of August 17, 2026.

Motion carried 2-0.

4. **REVIEW OF THE SCHEDULE FOR THE WEEK OF AUGUST 31, 2026:** Ms. Martin reviewed the upcoming schedule with the Board. The Board provided updates to their schedules.

5. **CONSENT AGENDA:**

ABATEMENTS

1. **PETITION FOR ABATEMENT OR REFUND OF TAXES: REFUND EXCEEDS THE ALLOTTED REFUND OF \$10,000-R1680497, R1680498, R1680499, R168050, R1680501, R1680502, R1680503, R1680504, R1680505, R1680506, R1680507, R168058, R168059, R1680510, R1680511, R1680512, R1680513, R1680514, R1680515, R1680516, R1680517, R1680518, R1680519, R1680520, R1680521, R1680522, R1680523, R1680524, R1680525, R1680526, R1680527, R1680528, R1680529, R1680530, R1680531, R1380532, R1680533, R1680534, R1680534, R1680535R1680536, R1680537, R1680538, R1680539, R1680540, R1680541, R1680542, R1680543, R1680544, R1680545, R1680546, R1680547, R1680548, R1680549, R1680550, R1680555, R1680556, R1680526-FRONT RANGE 168 LLC-TAX YEAR 2025**

AGREEMENTS

1. **AMENDED DEVELOPMENT AGREEMENT FOR THE RIVER SUBDIVISION, FILING 2, 24-LAND4457**
2. **ROTARY PARKING LOT IMPROVEMENTS CONSTRUCTION AGREEMENT**
3. **PRE-ACCEPTANCE AWARD PACKAGE-15PBJA-25-GG-03270-JAGX-012758-AW-166523**
4. **STATE OF COLORADO INTERGOVERNMENTAL GRANT AGREEMENT DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT**
5. **FOURTH AMENDMENT TO THE INTERGOVERNMENTAL AGREEMENT FOR PULSE COMMUNICATION SERVICES PROVISION IN LARIMER COUNTY**

LETTERS OF SUPPORT

1. **LETTER OF SUPPORT FOR LARIMER COUNTY'S COLORADO FEDERAL LANDS ACCESS PROGRAM GRANT APPLICATION**

LIQUOR LICENSES

1. **LIQUOR LICENSE RENEWAL – FT. COLLINS LODGING LLC DBA CLARION HOTEL – FORT COLLINS, COLORADO**
2. **LIQUOR LICENSE RENEWAL – ME OH MY COFFEE AND PIE LLC DBA ME OH MY COFFEE AND PIE – LAPORTE, COLORADO**
3. **LIQUOR LICENSE TRANSFER OF OWNERSHIP– SUNDANCE TRAIL RANCH LLC DBA SUNDANCE TRAIL RANCH– RED FEATHER LAKES, COLORADO**

MISCELLANEOUS

1. **REQUESTING APPROVAL OF 2026 IMPACT FUND GRANT PROGRAM FUNDING RECOMMENDATIONS**

M O T I O N

Commissioner Stephens moved that the Board of County Commissioners approve the Consent Agenda for August 25, 2026.

Motion carried 2-0.

6. **COMMISSIONERS' GUESTS:** The Commissioners did not have any guests.

7. **DISCUSSION ITEM:**

1. **CONSIDERATION OF A RESOLUTION REFERRING A SALES AND USE TAX PROPOSAL TO LARIMER COUNTY VOTERS ON NOVEMBER 3, 2026, BALLOT, REGARDING FUNDING TO SUPPORT COMMUNITY RESILIENCE AND OTHER IMPORTANT COMMUNITY NEEDS:** If the Board approves this resolution, it will place a question on the November 3, 2026, general election ballot asking Larimer County voters whether they approve a new 0.3% sales and use tax. The resolution describes a variety of public purposes that would be funded by the tax if it is approved by voters. Examples include: forest health, drinking water source area protection, wildfire and other natural hazard resilience, support for county bridges, roads, recreational lands, public benefit programs, and public facilities like the Justice Center, and other present and future community priorities and needs.

Commissioner Stephens stated that the County is experiencing increasing demands on County services, infrastructure, emergency response and recovery capabilities, and natural resource protection, driven in part by the continued impacts of federal and state requirements. Also, there is an increasing number of requests for new or expanded County services and investments for both current and long-term community resilience.

The Board of Commissioners has determined that referring a sales tax increase of 0.3% of taxable transactions which represent a 30-cent increase on each one-hundred-dollar purchase for consideration at the November 2026 election. This will help Larimer County meet current and future needs and provide the appropriate means for voters to determine whether to authorize the additional revenue necessary to address current and future community needs.

The Board said that this decision was reached after many months of thoughtful engagement with Larimer County residents, businesses and civic groups. The County serves many areas such as the judicial system, Community Justice Alternatives, Human Services and the Workforce Center. Many other services help with the prevention of wildfires and working on watersheds, which protect drinking water which is of vital importance. The County continues to face overwhelming costs while at the same time losing state and federal dollars.

The Board explained that Larimer County faces significant and increasing risks from wildfire, drought, flooding, extreme weather, and other natural hazards. Addressing these needs requires a reliable, dedicated, and sustainable source of revenue that can support long-term planning and investment, reduce the need to defer necessary improvements, and allow the County to respond to changing risks, priorities, and community needs.

The Board invited the following guests to speak in support of this measure: Julie Dubin, Daniel Backer, Warren Jones, Chief Zagorda, Rachell Ownby and Larimer County Sheriff John Feeyen via phone. These guests all spoke in collaboration strongly supporting this measure on the ballot to reduce wildfire risks and protect the water supply. It was mentioned that one of the important aspects of this measure is in the investment in wildfire mitigation and the protection of watersheds and the effects that wildfires have on water supplies. Investing before a wildfire occurs is far less costly than suppressing a catastrophic fire and repairing the damage after. The proposed tax measure will unlock local, state and federal grant money to be used to help in the prevention of disasters. The long-term impacts on our watersheds, wildlife, landscapes, recreation and visitor economy exceed the actual firefighting costs and immediate loss of structures and property. This measure will help with evacuation planning, emergency notification, education, resident and business preparedness, not to mention the efforts of local fire departments.

Sheriff Feyen spoke about how costly mitigation is. A single engine air tanker costs \$3,300 just to turn on the engine and another \$2,000 an hour to fly. Floods, which typically follow wildfires, are even more devastating to the community. The Big Thompson flood that followed the High Park fire cost more than 100 million dollars. Sheriff Feyen stated that taxes are never a simple discussion and there are impacts on the community and citizens regardless of the final decision. However, the County is seeing wildfires grow in number and in size and there is no evidence to support the idea that this trend will reverse.

The Board thanked the guests for taking time to speak today and stated that this tax is an investment in future preparedness and the County needs to deal with this crisis sooner rather than later. This tax will fund critical services including wildfire protection, transportation, infrastructure, clean drinking water, and other essential investments. The County has grown significantly over time, and additional

local public funding is needed to ensure current and future services meet the community's needs, particularly in the areas of critical services.

MOTION

Commissioner Stephens moved to approve the Resolution describing a proposal for a 0.3% County-wide sales and use tax to support community resilience and community needs; and referring to a ballot issue to the November 3, 2026, General Election Ballot, and calling an election.

Motion carried 2-0

8. **COUNTY MANAGER UPDATE:** County Manager Volker briefly detailed the events of the previous week.

9. **COMMISSIONER ACTIVITY REPORTS:** The Board detailed their attendance at events during the previous week.

10. **LEGAL MATTERS:** None requested.

11. **EXECUTIVE SESSION:** None requested.

With there being no further business, the meeting was adjourned at 10:35 a.m.


JODY SHADDUCK-MCNALLY, CHAIR
BOARD OF COUNTY COMMISSIONERS

TINA HARRIS
CLERK & RECORDER

ATTEST:


Deirdre O'Neill, Deputy Clerk

