

Bond Case Briefs

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HDH Partnership v. Hinsdale County Board of Equalization

Colorado Court of Appeals, Div. IV - October 19, 2017 - P.3d - 2017 WL 4684139 - 2017 COA 134

Hunting and fishing club members appealed decision of the Board of Assessment Appeals which agreed that members, who each held record title to tracts of land within club, were the owners of the parcels and bore the property tax burden.

The Court of Appeals held that:

- Club, rather than its members, was true owner of tracts of land title in names of members and thus was responsible for paying property tax assessments, and
- Parcels were subject to property tax assessments as fractions of the club grounds as a whole.

Statute providing that each tract or parcel “shall be separately appraised and valued, except when two or more adjoining tracts, parcels, or lots are owned by the same person, in which case the same may be appraised and valued either separately or collectively” does not require tax assessor to assess taxes to the individual record title holders, as statute is silent on how ownership is determined.

Hunting and fishing club, rather than its members, was true owner of tracts of land title in names of members and thus was responsible for property tax assessments. Although memberships were conveyed by deed, members did not have possessory rights to the parcels and did not have control over access and improvements to the tracts, members’ right to access club grounds could be revoked if they did not pay assessments, and club enjoyed traditional benefits of ownership, including the rights to exclude nonmembers or members not in good standing, to erect or remove improvements, to control river and its waters, and to profit from the land.

Hunting and fishing club parcels were subject to property tax assessments as fractions of the club grounds as a whole, rather than based on the personal property value of the members’ licenses to use the club as determined by comparable sales of deeds to other parcels in the past; while individual members were record owners of each parcel, club was the actual owner and members were only licensees.