AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Resolution; Uncollectable Taxes

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

A Resolution Canceling Certain Uncollectable Taxes

Fiscal Impact:

Submitted by: Debbie Dunbar **Submitter's Email Address:** ddunbar@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ◉ Required ○ Not Required

Comments:
ok db 8/15/19

Reveiwed by: GUNCOUNTY1\dBaumgarten Discharge Date: 8/15/2019 Certificate of Insurance Required

Yes ○ No ◉

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 8/15/2019

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 5

Agenda Date: 8/20/2019

Revised April 2015

BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY
RESOLUTION NO. 2019-_____

A RESOLUTION CANCELING CERTAIN UNCOLLECTIBLE TAXES

WHEREAS, C.R.S. 39-10-114(2)(a) provides that any taxes levied on personal property, including but not limited to mobile homes, which are determined to be uncollectible after a period of one year after the date of their becoming delinquent may be cancelled by the Board of County Commissioners; and

WHEREAS, Debbie Dunbar, Gunnison County Treasurer, has determined that certain taxes, identified in the list titled "Request to Cancel Uncollectible taxes: Mobile Homes, Personal and Real Property taxes." attached hereto an incorporated herein as Appendix A meet the criteria of C.R.S. 39-10-114(2)(a)

WHEREAS, the Board has reviewed Appendix A and has determined that is is appropriate to cancel the taxes identified on Appendix A;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Gunnison County Colorado that all of the taxes identified on Appendix A are cancelled effective the date of this Resolution.

INTRODUCED by Commissioner _____, seconded by Commissioner _____, and adopted this _____ day of August, 2019.

BOARD OF COUNTY COMMISSIONERS OF GUNNISON COUNTY:

_____
Jonathan Houck, Chairperson

_____
John Messner, Vice Chairperson

_____
Roland Mason, Commissioner

ATTEST:

_____
Deputy County Clerk

GUNNISON COUNTY TREASURER

The following property taxes may be declared uncollectible or void and be cancelled by Commissioners' Resolution.

County-Held tax lien certificates on Real Estate Taxes may be declared void after thirty years, 39-11-142 (6)

Taxes on Personal Property, including but not limited to Mobile Homes, may be cancelled after one year, 39-10-114 (2) (a)

	ACCT#	NAME	DESCRIPTION	CERT #	SALE DATE	STATUS	TAX YEARS	TAXES
	M011070	MARK P LUCAS	TWIN PINES MHP #73 1970 NATIONAL 60X12 #GKMCXMOT7132 LAND OWNED BY EARL & FRANCIS PARTCH			MOBILE HOME DESTROYED	2016	$ 18.34
	M000360	RON E SUNDERLIN	RIO GRANDE M H PK #16 1960 MARLETTE #K255XFB630 10 X 51.5 LAND OWNED BY SUNDERLIN RON & SHARON			MOBILE HOME DESTROYED	2014-2017	$ 52.79

Total Manufactured Housing $ 71.13

	ACCT#	NAME	DESCRIPTION			STATUS	TAX YEARS	TAXES
	P01555	METAMORPHOSIS SALON & SPA	PP: TR IN BLK 22 CONTAINING PART OF LOT 11-20 E/W ALLEY & N/S ALLEY WEST GUNNISON			CLOSED	2018	$ 175.37
	P071651	DOODLEBUGS BAKERY	PP: UNIT 4 MOUNTAIN MEADOWS MALL			CLOSED	2016-2017	$ 422.42
	P071362	GLOBAL LININGS	PP: UNIT 3 LYONS CONDOMINIUMS			CLOSED	2015-2016	$ 399.79
	P052458	FIESTA JUCHITLAN	PP: W 100' LOTS 8-12 BLK 21 ORIGINAL GUNNISON			CLOSED	2008-2014	$ 925.24

Total Personal Properyt taxes $ 1,922.82

	ACCT#	NAME	DESCRIPTION			STATUS	TAX YEARS	TAXES
	R072017	BBC BRITISH BROADCASTING	POSSESSORY INTEREST: AUTHORIZATION GUN1085, LESSOR FOREST SERVICE				2016	$ 4.45
	R072019	BBC BRITISH BROADCASTING	POSSESSORY INTEREST: AUTHORIZATION PAO0120, LESSOR FOREST SERVICE				2016	$ 4.29
	R072018	BBC BRITISH BROADCASTING	POSSESSORY INTEREST: AUTHORIZATION GUN1126, LESSOR FOREST SERVICE				2016	$ 8.87
	R045134	7CS RANCH LTD	POSSESSORY INTEREST: GRAZING LEASE, ALLOTMENT ID #00613 GREEN MOUNTAIN C&H, 4.25% IN GUNNISON COUNTY, LESSOR FOREST SERVICE				2012 & 2015	$ 3.46
	R071170	HIGH MOUNTAIN DRIFTERS GUIDE SERVICE	POSSESSORY INTEREST: AUTHORIZATION GUN962, LESSOR FOREST SERVICE				2013-2015	$ 3.81
	R045401	HOBBS INDUSTRIES OF COLORADO	POSSESSORY INTEREST: GRAZING LEASE, ALLOTMENT ID #00818 SNOWSHOE, LESSOR FOREST SERVICE				2012-2015	$ 150.76
	R041648	HOWELL GILBERT JR	POSSESSORY INTEREST: GRAZING LEASE, AUTH NO 503271, WORKMAN CREEK, LESSOR BLM				2015-2016	$ 1.08
	R071682	GUNNISON RIVER GUIDES	POSSESSORY INTEREST: AUTHORIZATION GUN1028, LESSOR FOREST SERVICE				2015	$ 2.23
	R071489	GRAVITY GROMS LLC	POSSESSORY INTEREST: SPECIAL USE PERMIT, LESSOR BLM				2016	$ 11.13
	R072419	KSE OUTDOOR SPORTSMAN GROUP LLC	POSSESSORY INTEREST: AUTHORIZATION GUN1235, LESSOR FOREST SERVICE				2017	$ 11.87
	R070941	REYNOLDS EARL A	POSSESSORY INTEREST: GRAZING LEASE, AUTH NO 502924, JUMBO MOUNTAIN, 5% IN GUNNISON COUNTY, LESSOR BLM				2016	$ 0.48
	R045400	RIPPY DOW	POSSESSORY INTEREST: GRAZING LEASE, ALLOTMENT ID #00815 WEST DIVIDE C&H, 4.97% IN GUNNISON COUNTY, LESSOR FOREST SERVICE				2013-2015	$ 1.72
	R045154	ROGERS RON	POSSESSORY INTEREST: GRAZING LEASE, ALLOTMENT ID #00815 WEST DIVIDE C&H, 4.97% IN GUNNISON COUNTY, LESSOR FOREST SERVICE				2016-2017	$ 1.83
	R071687	TROPHY QUEST OUTFITTERS INC	POSSESSORY INTEREST: AUTHORIZATION GUN896, LESSOR FOREST SERVICE				2015	$ 22.96
	R071181	TROPHY QUEST OUTFITTERS INC	POSSESSORY INTEREST: AUTHORIZATION GUN748, LESSOR FOREST SERVICE				2015	$ 19.12
	R071182	WEEKEND WARRIOR OUTDOORS	POSSESSORY INTEREST: AUTHORIZATION GUN862, LESSOR FOREST SERVICE				2016	$ 1.70
	R072013	WEEKEND WARRIOR OUTDOORS	POSSESSORY INTEREST: AUTHORIZATION GUN1084, LESSOR FOREST SERVICE				2016	$ 14.64

Total Possessory interest Only $ 264.40

GRAND TOTAL $ 2,258.35