

STATE OF COLORADO )

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COUNTY OF ELBERT )

At a regular meeting of the Board of County Commissioners for Elbert County, State of Colorado, held at the Courthouse in Kiowa on Wednesday, the 11th day of January, 2023 there were present:

Chris Richardson	County Commissioner
Grant Thayer	County Commissioner
Dallas Schroeder	County Commissioner
Amanda Moore	Clerk to the Board

When the following proceedings, among others, were had and done, to wit:

**RESOLUTION #23-02**

**CANCELLATION OF UNCOLLECTABLE TAX ASSESSMENTS**

**WHEREAS**, consistent with C.R.S. 39-10-114(2)(a), the Board of County Commissioners has the power to cancel any taxes levied on personal property which are determined to be uncollectable after a period of one (1) year after the date of becoming delinquent; and

**WHEREAS**, consistent with C.R.S. 39-10-114(2)(b), the Board of County Commissioners has the power to cancel any taxes levied on real property that is determined to be uncollectable after a period of six (6) years from the date of becoming delinquent; and

**WHEREAS**, the Elbert County Treasurer has requested the cancellation of certain tax assessments in accordance with provisions of C.R.S. 39-10-114; and

**WHEREAS**, having reviewed the documentation and recommendations presented by the Elbert County Treasurer, and having listened to all public comment, and being fully advised in the premise, the Board of County Commissioners has found sufficient evidence to support the cancellation of certain tax assessments from the County's assessment roll.

**BE IT FURTHER RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ELBERT COUNTY, COLORADO**, as follows:

- (1) Based on information provided by the County Treasurer, the Board of County Commissioners finds that the tax assessment for all accounts listed on Exhibit A, which is attached hereto and incorporated herein by reference, are uncollectable pursuant to C.R.S. 39-10-114.
- (2) The tax assessments described in Exhibit A, which include mobile home(s), personal property, have been delinquent for the requisite statutory time period to be determined uncollectible and are now subject to cancellation by the Board of County Commissioners.



(3) The tax assessments amounting to a total amount of \$25,515.26 dollars for all accounts listed on Exhibit A shall be cancelled and removed from the County Assessment Roll.

**APPROVED AND ADOPTED** this 11th day of January , 2023

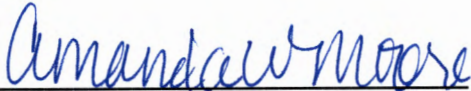
Upon a Motion duly made and seconded, the foregoing resolution was adopted by the following vote:

  
\_\_\_\_\_ AYE  
CHRIS RICHARDSON, COMMISSIONER

  
\_\_\_\_\_ AYE  
GRANT THAYER, COMMISSIONER

  
\_\_\_\_\_ AYE  
DALLAS SCHROEDER, COMMISSIONER

ATTEST:                    Amanda Moore  
                                 DEPUTY CLERK TO THE BOARD

BY:   
\_\_\_\_\_  
DEPUTY CLERK TO THE BOARD





# COUNTY OF ELBERT

**Sheryl L. Hewlett**

TREASURER/PUBLIC TRUSTEE  
P.O. BOX 67  
440 COMANCHE STREET  
KIOWA, COLORADO 80117  
303-621-3120 FAX: 303-621-3164



## EXHIBIT A CANCELLATION OF UNCOLLECTABLE TAXES

**\*M800274-Assessor Notes:** \$ 121.26  
HOMEOWNER CALLED STATED THAT MOBILE HOME WALLS ARE 09/04/2019  
CAVING IN, NO WATER, NO PROPANE, UNLIVABLE CONDITIONS,  
WANTS HOME TO BE RE- EVALUATED/ NL

**\*M800272-Treasurer Note** \$ 31.90  
Mobile home in uninhabitable and falling down.

**\*M801269-Assessor** \$ 677.64  
Mobile home removed inspected 8/1/2022

\*The mobile homes referenced above will not have taxes assessed for 2022 due to HB22-1223:  
The bill creates a property tax exemption for mobile homes, which includes manufactured  
homes, that have an actual value of \$28,000.00 or less.

### Oil and gas production/personal property:

Multiple attempts have been made by the Treasurer's office to collect with little to no response.

**O900538-Assessor Notes** \$ 1,498.25

NO DECLARATION RECEIVED. COGCC STATUS STATED SHUT IN. BUT THEIR INSP RPRT STATI  
STATUS AS PR. NO PRODUCTION REPORTS TO COGCC. BIA REPORTED/SM 4/26/2022

NO NERF OR DEC RECEIVED. I HAVE EMAILED OPERATOR. USING COGCC BIA FOR NOW.  
WILL NOT CHARGE PENALTY. STATUS ON COGCC IS SI SHUT IN. NO PRODUCTION  
REPORTED/SM  
5/4/2021

I HAVE EMAILED THEM AND SENT THEIR DEC. I ENTERED A RECEIVED DATE TIMELY BUT  
HAVE NOT RECEIVED. I AM NOT CHARGING THEM A LATE FEE THIS YEAR/SM 7/13/2020

AS OF TODAY, NO DECLARATION RECEIVED. COGCC -SHUT IN ZERO PRODUCTION IN 2019.



USING BIA/SM 6/8/2020

**P900538-Treasurer Notes**

**\$ 3,553.70**

2-11-2021 Vick is scrounging up \$1200 to apply to account(s) and hoping oil prices increase this year. mi

5-25-2021 Vick notified us that Overland garnished everything he had available to make a payment. His attorney is trying to get some funds released. He is also working with Plains Marketing to make a purchase but not have those funds also garnished. MI

**O900537-Assessor Notes**

**\$ 3,157.80**

NO DECLARATION FILED. COGCC STATUS IS SHUT IN. NO PRODUCTION REPORTED. BIA/SM 4/26/2022

NO NERF OR DEC RECEIVED. I HAVE EMAILED OPERATOR. USING COGCC BIA FOR NOW. WILL NOT CHARGE PENALTY. STATUS ON COGCC IS SHUT IN. NO PRODUCTION REPORTED /SM 5/4/2021

I HAVE EMAILED THEM AND SENT THEIR DEC. I ENTERED A RECEIVED DATE TIMELY BUT HAVE NOT RECEIVED. I AM NOT CHARGING THEM A LATE FEE THIS YEAR/SM 7/13/2020

AS OF TODAY, NO DECLARATION RECEIVED. USING BIA. COGCC INDICATED SHUT IN NO PRODUCTION IN 2019/SM 6/16/2020

**P900537-Treasurer Notes**

**\$ 3,530.27**

9/15/15 See attached letter & email correspondence slh

12-8-2020 Left mssg. for Vick to call me back w/update

2-11-2021 Vick is scrounging up \$1200 to apply to account(s) and hoping oil prices increase this year. mi

5-25-2021 Vick notified us that Overland garnished everything he had available to make a payment. His attorney is trying to get some funds released. He is also working with Plains Marketing to make a purchase but not have those funds also garnished. MI

**O900535-Assessor Notes**

**\$ 9,117.69**

NO DEC. USING BIA COGCC, STATUS SHUT IN. NO PRODUCTION/SM 4/26/2022

COGCC STATUS STATES SHUT IN. NO PRODUCTION FOR 2020. USING BIA. NO NERF FROM OWNERS BK FILED/SM 5/4/2021

EMAILED OVERLAND FOR DECLARATION. USING BIA FROM COGCC. I AM NOT CHARGING A LATE FILING FEE FOR ANY OIL AND GAS ACCOUNT/SM 7/13/2020

COGCC INDICATES STATUS OF SHUT IN. USING BEST INFORMATION AVAILABLE. SEE PHOTO FROM COGCC WEBSITE AND LAST INSPECTION/SM REACTIVATING ACCOUNT. SHUT IN ONLY COMPLETED FORMATION IS NOT PRODUCING BUT MECHANICALLY CAPABLE OF PRODUCTION. VALUE INHERENT FOR PP EQUIPMENT/SM 6/22/2020



**P900535-Assessor Note**

**\$ 3,826.75**

COGCC INDICATES STATUS OF SHUT IN. USING BEST INFORMATION AVAILABLE. SEE PHOTO FROM COGCC WEBSITE AND LAST INSPECTION/SM REACTIVATING ACCOUNT. SHUT IN ONLY COMPLETED FORMATION IS NOT PRODUCING BUT MECHANICALLY CAPABLE OF PRODUCTION. VALUE INHERENT FOR PP EQUIPMENT/SM 6/23/2020

PPDS RCVD NOTHING TO REPORT// NL 04/30/2019

**TOTAL:**

**\$25,515.26**

