

RESOLUTION AUTHORIZING CANCELLATION OF PERSONAL PROPERTY
TAXES PER C.R.S. §39-10-114(2)(A)

WHEREAS, Colorado Revised Statutes, Section 39-10-114(2)(a) provides that any taxes levied on personal property that are determined uncollectable after a period of one year after the date of their becoming delinquent may be cancelled by the Board of County Commissioners; and,

WHEREAS, Colorado Revised Statute, Section 39-10-101(2)(b) provides the taxes for any period, together with interest thereon, imposed by this section shall not be assessed, nor shall any lien be filed or distraint warrant issued or suit for collection be instituted or any other action to collect the same be commenced, more than six years after the date on which the tax was or is payable; and,

WHEREAS, the Treasurer has informed the Board of County Commissioner's that she has determined the delinquent personal property taxes identified in the attached three spreadsheets to be uncollectable; and,

WHEREAS, more than one year has passed from the date of the personal property taxes identified in the attached spreadsheets becoming delinquent; and,

WHEREAS, the Treasurer has requested that the Board of County Commissioner's cancel the listed delinquent personal property taxes and/or cancel the liens associated therewith; and,

WHEREAS, the properties in question, the account numbers and tax years associated therewith, and explanations for the uncollectable status are detailed on the attached spreadsheets.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the delinquent personal property taxes identified in the attached spreadsheets are hereby cancelled per C.R.S. § 39-10-114(2)(a).