



## PUBLIC HEARING AGENDA ITEM

<b>DATE OF PUBLIC HEARING:</b> February 2, 2021
<b>SUBJECT:</b> Cancellation of Personal Property Taxes per C.R.S. §39-10-114(2)(a)
<b>FROM:</b> Heidi Miller
<b>AGENCY/DEPARTMENT:</b> Treasurer's Office
<b>HEARD AT STUDY SESSION ON</b>
<b>AUTHORIZATION TO MOVE FORWARD:</b> <input type="checkbox"/> YES <input type="checkbox"/> NO
<b>RECOMMENDED ACTION:</b> That the Board of County Commissioners approves the cancellation of personal property taxes that have been deemed to be uncollectible by the Treasurer.

### **BACKGROUND:**

Colorado Revised Statutes, Section 39-10-114(2)(a) provides that any taxes levied on personal property that 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.

### **AGENCIES, DEPARTMENTS OR OTHER OFFICES INVOLVED:**

The Adams County Treasurer's Office

### **ATTACHED DOCUMENTS:**

Three spreadsheets for delinquent personal property taxes recommended for cancellation.  
Resolution for cancelation of personal property taxes.

**FISCAL IMPACT:**

Please check if there is no fiscal impact ☒. If there is fiscal impact, please fully complete the section below.

**Fund:****Cost Center:**

	Object Account	Subledger	Amount
Current Budgeted Revenue:			
Additional Revenue not included in Current Budget:			
<b>Total Revenues:</b>			

	Object Account	Subledger	Amount
Current Budgeted Operating Expenditure:			
Add'l Operating Expenditure not included in Current Budget:			
Current Budgeted Capital Expenditure:			
Add'l Capital Expenditure not included in Current Budget:			
<b>Total Expenditures:</b>			

New FTEs requested: ☐ YES ☐ NO

Future Amendment Needed: ☐ YES ☐ NO

**Additional Note:**