

STATE OF COLORADO)

)ss.

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 22nd day of January, 2020 there were present:

Chris Richardson	County Commissioner - <i>Not present</i>
Grant Thayer	County Commissioner
Rick Pettitt	County Commissioner
Amanda Moore	Clerk to the Board

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

RESOLUTION #20-02

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 \$10,383.06 dollars for all accounts listed on Exhibit A shall be cancelled and removed from the County Assessment Roll.

APPROVED AND ADOPTED this 22nd day of January , 2020

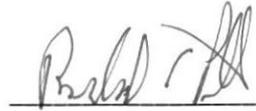
Upon a Motion duly made and seconded, the foregoing resolution was adopted by the following vote:

Not present _____ **AYE**

CHRIS RICHARDSON, COMMISSIONER

 _____ **AYE**

GRANT THAYER, COMMISSIONER

 _____ **AYE**

RICK PETTITT, COMMISSIONER

ATTEST: **Amanda Moore**
DEPUTY CLERK TO THE BOARD

BY: Amanda Moore
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

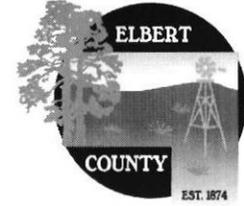


EXHIBIT A

CANCELLATION OF TAXES:

R120893-Sold to Elbert County 12/13/2016 from AMK Construction	\$ 36.38
R120894-Sold to Elbert County 12/13/2016 from AMK Construction	\$ 36.38
R120898-Sold to Elbert County 12/13/2016 from AMK Construction (Quail Hills Minor Residential Development Tract A, B & C)	\$ 33.19
M800174-Assessor Notes: MH IS INHABITABLE/INSP'D 4/9/2012 KM--GAVE FILE TO RK TO INACTIVATE KM 04/10/2012	\$ 306.70
M800102-Deactivated per Assessor's office	\$ 415.20
M800101-Assessor Notes: WE WERE NOTIFIED BY THE TOWN OF KIOWA THAT THIS MOBILE HOME IS NO LONGER THERE. DEBBIE SCOGGIN, APPRAISER DROVE BY AND VERIFIED. DEACTIVATING ACCOUNT AS OF 4-5-2016/ SM	\$ 134.02
M801251-Assessor Notes: NEW HOME OWNER CALLED STATING THAT THE MOBILE HOME WAS TAKEN DOWN BY PREVIOUS OWNERS***R119507** FLAGGED FOR INSPECTION// NL 10/1/19 (Marisela & Scott Smith-sold without paying taxes)	\$ 1,461.06
R119959-Possessory Interest Lease #70321 Expired 5/1/2014	\$ 78.05
P900490-Property bought by Haase Holdings 1 on 10/10/2015 no equipment or furnishings inside. See Exhibit B	\$ 7,553.70
U117767-See Exhibit C Division of Property Taxation	\$ 40.33
U117790-See Exhibit C Division of Property Taxation	\$ 188.42
U117804-See Exhibit C Division of Property Taxation	\$ 99.63
Total Uncollected:	\$10,383.06

Exhibit B



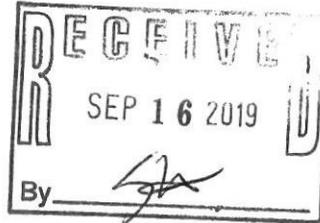
County of Elbert

Sept 09, 2019

Sheryl Hewlett Treasurer

P O Box 67

Kiowa, CO 80117



Re: Account P900490

I am Bruce Haase of Haase Holdings 1 LLC.

Haase Holdings 1 purchased a property at 372 North Banner St Elizabeth, CO 80107 on Oct 10, 2015. When we purchased the property there was no equipment or furnishings inside. The property was empty except for trash and debris. It is my understanding the prior owner was Pioneer Plastics.

I am responding to your letter and attachments dated Aug 28, 2019. My wife and I were in Ireland on a vacation when your letter arrived, we returned this past weekend.

I telephoned your office regarding your letter and Nicki in the Assessors office today. Basically they recommended I write you this letter to start a discussion.

My cell phone is 303 246 1581 and office number is 303 595 9559.

Thank you.

Bruce Haase

260 East 54th Ave Denver, CO 80216

BRUCE.HAASE@LMINC.NET

FIDELITY NATIONAL TITLE INSURANCE COMPANY

4643 S. Ulster St. #500, Denver, CO 80237

Phone: (720) 200-1200 Fax: (303) 889-1859

Buyers/Borrowers Closing Statement

FINAL

Escrow No: F0530079 - 017 LM6 Close Date: 10/15/2015 Proration Date: Date Prepared: 10/15/2015

Buyer(s)/Borrower(s): HAASE HOLDINGS 1 LLC, a Colorado limited liability company

Property: 372 North Banner Street
Elizabeth, CO 80107

Brief Legal:

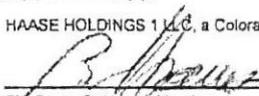
Description	Debit	Credit
NEW AND EXISTING ENCUMBRANCES:		
New Loan from U.S. Bank, National Association		250,000.00
NEW LOAN CHARGES: - U.S. Bank, National Association		
CER - Evaluation to U.S. Bank, National Association (Buyer POC 497.02)		
Loan Check Plus to U.S. Bank, N.A. (Buyer POC 606.30)		
Flood Determination to U.S. Bank, National Association (Buyer POC 19.50)		
Loan Proceeds Held from Escrow to U.S. Bank, National Association	250,000.00	
ESCROW CHARGES		
Escrow Closing Charge to Fidelity National Title Insurance Company	550.00	
TITLE CHARGES:		
Lenders Policy for \$250,000.00 to Fidelity National Title Insurance Company	668.00	
ALTA 9.6-06 - Private Rights to Fidelity National Title Insurance Company	134.00	
Deletions 1-4 to Fidelity National Title Insurance Company	65.00	
ALTA 9-06 - CCRs, Encroachments, Minerals to Fidelity National Title Insurance Company	134.00	
ALTA 22-06 - Location to Fidelity National Title Insurance Company	100.00	
RECORDING FEES:		
Recording Fee Escrow to Fidelity National Title Insurance Company	400.00	
Sub Totals	252,051.00	250,000.00
Balance Due From Buyer		2,051.00
Totals	252,051.00	252,051.00

APPROVED AND ACCEPTED

Sales or use taxes on personal property not included. Fidelity National Title Company assumes no responsibility for the adjustment of special taxes or assessments unless they are shown on the Treasurer's Certificate of Taxes Due. The condition of title to the property is to be determined by reference to the title evidence provided by Seller or by personal investigation. The above statement of settlement is approved as of the settlement date shown above and Escrow Holder is hereby authorized to disburse as Trustee funds as indicated.

Buyer(s)/Borrower(s):

HAASE HOLDINGS 1 LLC, a Colorado limited liability company

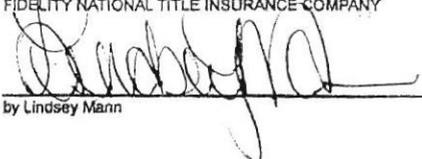
BY: 
Bruce G. Haase, Member

BY: 
Shaun C. Haase, Member

BY: 
Brent Haase, Member

Closing Agent:

FIDELITY NATIONAL TITLE INSURANCE COMPANY

by 
Lindsey Mann

592256 B: 800 P: 940 RES
01/22/2020 11:04:53 AM Page: 5 of 7 R 0.00 D
Dallas Schroeder Recorder, Elbert County, Co

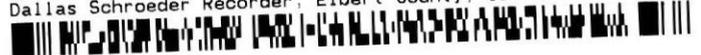


Exhibit C



State of Colorado
Secure Email Portal

592256 B: 800 P: 940 RES
01/22/2020 11:04:53 AM Page: 6 of 7 R 0.00 D
Dallas Schroeder Recorder, Elbert County, Co



sherry.hewlett@elbertcounty-co.gov

Received: Aug 27, 2019 5:28 PM
Expires: Sep 10, 2019 5:28 PM
From: markd.walker@state.co.us
To: sherry.hewlett@elbertcounty-co.gov
Cc:
Subject: Re: ELBERT COUNTY RE: State Assessed Account Contact

Attachments: Impact and Matrix NKA Lingo Telecom.pdf

This message was sent securely using Zix®

Sherry,

It would be ideal if we could give you a list of counties also with assessments so you could find-out if others have the same problem or not, or if a solution was found sooner. Some of those amounts are almost begging to be written-off, but at the same time each has a little history. I'll go-down the list in order.

- 1) The Mexican carline had a changed of address that year, which was missed by this office. The next year the address was switched back. At the same time, we switched to fewer counties with larger amounts to simply the effort for everyone. You won't see any apportionments from Mexican railcar companies in the future. You should let that one go. Going south of the border has unique features, but the company has overall been reasonable to work with.
- 2) Matrix was acquired by Impact Telecom in 2013. Impact Telecom was acquired by Lingo Communications in 2018. Attached is the Colorado Secretary of State filing for Lingo Communications. Google search on the address verifies Lingo is at that location. You can give that address a try, and see what happens. Matrix and Impact Telecom were in the TX telephone reseller group, meaning that they do not have tangible property in the state. As telecommunication become more than telephone service, these companies are going to disappear from assessment. I don't know if we could legitimately assess Lingo this year. The alternative is to write Matrix off too. Not having tangible property in the state makes it easier for companies to ignore us.
- 3) Heritage Rail Leasing is the railcar business owned by the San Luis & Rio Grande Railroad, in the San Luis Valley owner. The SL&RGRR has paid its railroad property taxes sporadically over the last 12 years. It is a real problem for the five counties serviced. We talked about only putting this assessment in Denver County for simplicity, but sent it out as-is instead. Here is the list of counties on the 2017 list. If you know any treasures there, maybe they have ideas on what to do. It is difficult to reward non-compliance without a tax bill, even if it is not paid.

ADAMS	CHEYENNE	EAGLE	JEFFERSON	MORGAN	SEDGWICK
ALAMOSA	CONEJOS	EL PASO	LARIMER	OTERO	WASHINGTON
ARAPAHOE	COSTILLA	ELBERT	LAS ANIMAS	PROWERS	WELD
BACA	DELTA	GARFIELD	LINCOLN	PUEBLO	YUMA
BENT	DENVER	GRAND	LOGAN	RIO GRANDE	
BOULDER	DOUGLAS	HUERFANO	MESA	ROUTT	

- 4) I did not know ComTech21 has ignored four years of payments. It is also in the TX telephone reseller group, so there is not much recourse for non-payment. I don't know if the filings stopped, or the value fell too low, but it is not assessed anymore. Here are the other counties with assessment in 2016.

ADAMS	DENVER
ARAPAHOE	DOUGLAS
BOULDER	EL PASO
BROOMFIELD	ELBERT
CLEAR CREEK	HUERFANO
CONEJOS	JEFFERSON
COSTILLA	WELD

Mark Walker

Property Tax Specialist
Division of Property Taxation



State Assessed Section
1313 Sherman St. Suite 419
Denver, CO 80203
P 303-864-7772 | F 303-864-7799
markd.walker@state.co.us | www.dola.colorado.gov/dpt

On Tue, Aug 27, 2019 at 9:48 AM Sherry Hewlett <Sherry.Hewlett@elbertcounty-co.gov> wrote:

Good Morning Mark,

I am the Elbert County Treasurer and I have been working with Susan Murphy our Assessor regarding some delinquent State Assessed parcels. Susan indicated that you declare this information to her office. I have attached four statement of taxes due. Would you be able to tell me how to contact them or if you think the taxes are collectible? I was contemplating writing them off, but I don't want to do that if the taxes are collectible.

I would appreciate any information you could provide me.

Thank you and have a wonderful day!

Sincerely,

Sherry L. Hewlett

Elbert County Treasurer/Public Trustee

(303) 621-3118

sherry.hewlett@elbertcounty-co.gov

Hours of Operation Mon.-Thurs. 7:30 AM to 5:00 PM

Please note: Elbert County Treasurer/Public Trustee offices are closed on Fridays.

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From: Susan M. Murphy <Susan.Murphy@elbertcounty-co.gov>
Sent: Tuesday, August 27, 2019 9:26 AM
To: Sherry Hewlett <Sherry.Hewlett@elbertcounty-co.gov>
Subject: State Assessed Account Contact

markd.walker@state.co.us

He is the one who declared State Assessed to us.

Respectfully,

Susan Murphy

Elbert County Assessor

Ad Valorem License #AV.200001424

P.O. Box 26 Kiowa, Colorado 80117

Direct: 303-621-3112

It is the role of the assessor's office to provide you with the best customer service in a fair, courteous and respectful manner. We are here to serve the community and will work to make our interactions as stress-free as possible.

