

RESOLUTION NO. 25-_____. It was moved by Commissioner _____ and duly seconded by Commissioner _____ to adopt the following Resolution:

WHEREAS, Colorado statutes provide as follows with respect to certain taxes that were levied erroneously and/or are otherwise uncollectible: (1) C.R.S. § 39-10-114(1) states that “when taxes have been levied erroneously or illegally...the treasurer shall report the amount thereof to the board of county commissioners, which shall proceed to abate such taxes”; and (2) C.R.S. § 39-10-114(2) states that when taxes on certain personal property, including mobile homes, “are determined to be uncollectible after a period of one year after the date of their becoming delinquent [they] may be cancelled by the board of county commissioners”; and

WHEREAS, the Treasurer’s Office has identified delinquent taxes on several property parcels which were levied erroneously and/or are otherwise uncollectible and recommends the Board cancel these taxes; and

WHEREAS, a study session was held on March 25, 2025, during which the abatement/cancellation of these taxes was discussed with the Board and the Board requested that the matter be moved forward to the consent agenda for approval; and

WHEREAS, during the study session the Board determined that going forward, when property taxes such as these will be cancelled or have been levied erroneously or illegally, unless there are certain unusual or anomalous items, the Treasurer should schedule the cancellation(s) directly to the Board’s consent agenda without first bringing the matter to the Board through study session; and

WHEREAS, pursuant to the information presented at the study session, the Board of County Commissioners of Arapahoe County believes it is necessary and warranted to abate the taxes on the referenced parcels that were levied erroneously and cancel the taxes on the referenced parcels that are otherwise uncollectible.

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The Board hereby (1) authorizes the Treasurer going forward to schedule property tax cancellation(s) such as these directly to the Board’s consent agenda without first bringing the matter to the Board through study session except when there are certain unusual or anomalous items, and (2) authorizes the abatement and/or cancellation of the taxes on the parcels identified on the attached tables for the tax years noted effective as soon as the taxes are more than one year delinquent pursuant to C.R.S. § 39-10-114(2) and authorizes the Treasurer’s Office to take the steps necessary for these abatement/cancellations of the taxes on these parcels for the tax years noted despite any clerical errors that might be discovered in the stated tax amounts, etc.

The vote was:

Commissioner Baker, _____; Commissioner Campbell, _____; Commissioner Fields, _____; Commissioner Summey, _____; Commissioner Warren-Gully, _____.

The Chair declared the motion carried and so ordered.