

M E M O R A N D U M

TO: Honorable Chair and Members of the Board of County Commissioners

FROM: Jerry DiTullio, Jefferson County Treasurer

RE: Cancellation of Uncollectible Personal Property Taxes - Treasurer

Date: 4/29/2025

Staff Recommendation: Staff recommends approval of the following resolution cancelling uncollectible personal property taxes:

WHEREAS, the Treasurer has determined that certain delinquent personal property taxes are uncollectible,

RESOLVED, that the Board of County Commissioners authorizes the cancellation of uncollectible personal property taxes for the years 2019, 2020, 2021, 2022 and 2023 in the total amount of \$779,607.11.

Resolution No: CC25-115

Background: Pursuant to Colorado Revised Statutes § 39-10-114(2)(a), the County may cancel any taxes on personal property which are determined to be uncollectible one year after the date of their becoming delinquent. The Treasurer has determined that delinquent personal property taxes for the years 2019, 2020, 2021, 2022 and 2023 are uncollectible in the amount of \$779,607.11.

Fiscal Impact:

- Year of impact: 2025
- TABOR impact: No, the action reduces outstanding property taxes. However, because the taxes are deemed uncollectable, we do not anticipate a practical effect on County revenues
- Existing grant or project: N/A
- New grant or project: N/A

- Requested in adopted budget: N/A
- Ongoing or one-time: One-time.
- General Fund impact: None.
- Staffing impact: None.
- APRA impact: None.
- Match requirements: N/A.
- Mandate/Contractual obligation: Pursuant to Colorado Revised Statutes § 39-10-114(2)(a) & C.R.S. § 39-10-114(3).

BCC Briefing Presented on: 4/15/2025

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