

# COMMISSIONERS PROCEEDINGS 1

**BOARD OF COUNTY COMMISSIONERS  
Morgan County Board of Social/Human Services  
Minutes of Meeting  
August 20, 2024**

As reflected in posted agenda:

To participate in the Citizen's Comment Period you must connect via Zoom Conferencing Access Information: <https://us02web.zoom.us/j/88049897458> If you cannot connect via Zoom, you may submit written public comment to [morgancountybcc@co.morgan.co.us](mailto:morgancountybcc@co.morgan.co.us) by email by 4 p.m. on Monday August 19, 2024.

To participate in Public Hearings you may connect via Zoom Conferencing Access Information: <https://us02web.zoom.us/j/88049897458> listen via phone, please dial: 1-312-626-6799, Meeting ID: 880 4989 7458

To watch and/or listen to the meeting but not participate, you may do so by connecting via Zoom Conferencing Access Information: <https://us02web.zoom.us/j/88049897458> or to listen via phone, please dial: 1-312-626-6799, Meeting ID: 880 4989 7458

The Board of Morgan County Commissioners met on Tuesday, August 20, 2024 at 9:02 a.m. with Chairman Mark Arndt and Commissioner Gordon Westhoff in attendance. Commissioner Jon Becker was absent and excused. Chairman Arndt asked Morgan County Finance Director, Lori Crispin to lead the meeting in the Pledge of Allegiance.

At this time, the Board convened as the Morgan County Board of Social/Human Services. Arndt noted that Jacque Frenier, Morgan County Department of Human Services Director, and Accounting Manager Susan Nitzel were present.

#### **Consideration of Approval –DHS Minutes dated July 16, 2024**

Chairman Arndt presented for review and approval the Department of Human Services Minutes dated July 16, 2024. A motion was made by Commissioner Westhoff to approve the minutes as presented with Chairman Arndt seconding the motion. The motion carried 2-0.

#### **Consideration of Approval – DHS WARRANTS – June 2024**

Susan Nitzel, Accounting Manager presented to the Board for their review and approval of the Department of Human Services Warrants for the month of June 2024. Ms. Nitzel summarized the operating warrants as being a total of \$260,886.57 for operating costs and direct deposits for payroll were \$206,419.89, which totaled \$467,306.46. Ms. Nitzel stated that from May to June there was a close to even amount of money spent.

Commissioner Westhoff made the motion to approve the warrants as presented for June 2024 in the amount of \$467,306.46 as presented and authorized the Chairman to sign with Chairman Arndt seconding the motion. Motion carried 2-0.

#### **Consideration of Approval – DHS CERTIFICATION OF PROVIDER AND VENDOR BENEFIT AUTHORIZATIONS – June 2024**

Susan Nitzel, Accounting Manager presented to the Board for their review and approval the Department of Human Services Certification of Provider and Vendor Benefit Authorizations for June 2024. Ms. Nitzel summarized the Certification of Provider and Vendor Benefit Authorizations indicating the monthly total of \$943,254.16. Ms. Nitzel stated that May to June there was an increase of \$46,000. There was an extra payment of OAP (Old Age Pension) and a reduction in childcare costs.

She stated that there was a decrease year to year of \$95,000. This was due to a LEAP payment of June of last year and that food stamps went down \$34,000 from last year to this year.

Commissioner Westhoff made the motion to approve the Certification of Provider and Vendor Benefits as presented for June 2024 in the amount of \$943,254.16 as presented and authorized the Chairman to sign, with Chairman Arndt seconding the motion. Motion carried 2-0.

Jacque Frenier, Morgan County Department of Human Services Director, noted that they appreciate the air conditioning working in their building.

There being no further business, the Board stood in recess at 9:08 a.m.

Respectfully Submitted,

Kevin Strauch  
Clerk to the Board

**THE BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO**

\_\_\_\_\_  
s/ Mark A. Arndt  
Mark A. Arndt, Chairman

# 2 COMMISSIONERS PROCEEDINGS

\_\_\_\_\_  
s/ Gordon H. Westhoff  
Gordon H. Westhoff, Commissioner

\_\_\_\_\_  
s/ Jacque Frenier  
Jacque Frenier, Human Services Director

(SEAL)

**ATTEST:**

\_\_\_\_\_  
s/ Kevin Strauch  
Kevin Strauch

# COMMISSIONERS PROCEEDINGS 1

MEETING OF THE BOARD OF COUNTY COMMISSIONERS  
Minutes of Meeting  
August 20, 2024

As reflected in posted agenda:

To participate in the Citizen's Comment Period you must connect via Zoom Conferencing Access Information: <https://us02web.zoom.us/j/88049897458> If you cannot connect via Zoom, you may submit written public comment to [morgancountybcc@co.morgan.co.us](mailto:morgancountybcc@co.morgan.co.us) by email by 4 p.m. on Monday August 19, 2024.

To participate in Public Hearings you may connect via Zoom Conferencing Access Information: <https://us02web.zoom.us/j/88049897458> listen via phone, please dial: 1-312-626-6799, Meeting ID: 880 4989 7458

To watch and/or listen to the meeting but not participate, you may do so by connecting via Zoom Conferencing Access Information: <https://us02web.zoom.us/j/88049897458> or to listen via phone, please dial: 1-312-626-6799, Meeting ID: 880 4989 7458

The Board of Morgan County Commissioners met Tuesday, August 20, 2024 at 9:08 a.m. Chairman Mark Arndt, and Commissioner Gordon Westhoff were in attendance. Commissioner Jon Becker was excused absent.

## CITIZEN'S COMMENT

Patrick Hietbrink, of Greeley, Colorado stated that his parents' home is in Morgan County. He stated that they passed away and that family members moved onto the property which then fell into disrepair. The County hired a company to clean up the mess but he felt that the bill was too high and wanted county help. Chairman Arndt noted that the county has been attempting to work with the property owner but it is now a legal matter and the county attorney will send an appropriate response.

## CONSENT AGENDA

1. Ratify the Board of County Commissioners approval of meeting minutes dated August 13, 2024.
2. Ratify the Board of County Commissioners approval of **Contract 2024 CNT 095 HDR Engineering, Inc.**, Term of Contract August 6, 2024 through December 31, 2024.
3. Ratify the Board of County Commissioners approval of Request for **Waiver of Rental Fees for FFA District IVX**, signed August 12, 2024

At this time, Commissioner Westhoff made a motion to approve items 1- 3 as presented; Chairman Arndt seconded the motion. The motion carried 2-0.

## UNFINISHED BUSINESS

There was no unfinished business.

## GENERAL BUSINESS AND ADMINISTRATIVE ITEMS

Consideration of Approval – Resolution 2024 BCC 37, A Resolution granting a use by special review permit for the property described as lot 2, Walker minor subdivision.

MORGAN COUNTY, COLORADO  
BOARD OF COUNTY COMMISSIONERS

RESOLUTION 2024 BCC 37

**A RESOLUTION GRANTING A USE BY SPECIAL REVIEW PERMIT FOR THE PROPERTY DESCRIBED AS LOT 2, WALKER MINOR SUBDIVISION IN THE W $\frac{1}{2}$ NW $\frac{1}{4}$  OF SECTION 3, TOWNSHIP 3 NORTH, RANGE 58 WEST OF THE 6<sup>TH</sup> P.M., MORGAN COUNTY, COLORADO**

**WHEREAS**, Dwayne and Diana Malone (the "Owners") own property described as Lot 2, Walker Minor Subdivision in the W $\frac{1}{2}$ NW $\frac{1}{4}$  of Section 3, Township 3 North, Range 58 West of the 6<sup>th</sup> P.M., Morgan County, Colorado and addressed as 17540 County Road 15, Fort Morgan, Colorado (the "Property");

**WHEREAS**, the Owners applied for a special use permit to allow a second residence on a lot in the Commercials Zone ("Application");

**WHEREAS**, on August 12, 2024, the Morgan County Planning Commission held a duly noticed public hearing on the Application;

# 2 COMMISSIONERS PROCEEDINGS

**WHEREAS**, during the public hearing, the Planning Commission received testimony and evidence from the Applicants, Morgan County staff, and the public and recommended approval;

**WHEREAS**, on August 13, 2024, the Board of County Commissioners (“Board”) held a duly noticed public hearing on the Application;

**WHEREAS**, during the public hearing, the Board received testimony and evidence from the Applicants, Morgan County staff, and the public; and

**WHEREAS**, the Board desires to approve the Application.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MORGAN COUNTY, COLORADO:**

## 2. FINDINGS OF FACT

The Board, having reviewed the application, all information provided, and testimony heard, finds that:

- a. The use and its location as proposed are in conformance with the Morgan County Comprehensive Plan. Specifically, the preservation of agricultural production land is encouraged to ensure continuation of this important industry. For many years, this specific area along Highway 34 has been used as residential property. This proposed second residence will not impact current agricultural production and therefore preserve the agricultural economic base historically attributed to the area.
- b. The Application and associated documents are complete and present a clear picture of how the use is to be arranged on the site.
- c. The requirement of a special use plan map was waived by the Planning Administer. The site plan provided included sufficient information for the proposed use.
- d. All on and off-site impacts have been satisfactorily mitigated either through agreement, public improvement, site plan requirements or other mitigation measures. There is an existing access easement to the property from County Road 15.
- e. The special use proposed has been made compatible with the surrounding uses and adequately buffered as determined by the County. The adjacent properties are all being used as residential purposes except to the south across Highway 34 the property is farm ground.
- f. The special use poses no risk to the public health, safety, and welfare.
- g. The special use proposed is located on a conforming parcel.
- h. The applicant has adequately documented a public need for the project. The applicant has submitted all pertinent technical information, has demonstrated that it has adequate financial resources to implement the project, and has paid all County fees and review costs.
- i. The special use proposed will use Morgan County Quality Water.

## 2. GENERAL PROVISIONS.

- a. The Board of County Commissioners retains continuing jurisdiction over this Permit to ensure compliance with this Permit and the Morgan County Zoning Regulations. County Representatives are authorized to inspect the Property at any reasonable time upon notice to the Applicant. This approval is conditioned on compliance with all information and representations contained in the Application and presented by the Owners, which are incorporated into this Permit. If any representations or information presented by the Owners during the public hearing or the Application are found to be erroneous, lacking a factual basis or otherwise inaccurate, the County may institute enforcement proceedings to address such representations or information and require the Owners to take measures to correct such representations or information. The County, subject to notice and hearing, may amend, add, or remove any conditions on this Permit or exercise any action provided for in the Morgan County Zoning Regulations.
- b. The Owners shall comply with all governmental and regulatory agency requirements and permits, including without limitation those promulgated for the protection of health, safety, and welfare of the inhabitants of Morgan County. Such compliance shall include without limitation compliance with the regulations of the Colorado Department of Public Health and Environment, the Colorado Department of Agriculture, and the United States Environmental Protection Agency.
- c. The Owners shall comply with all requirements, conditions and design standards set forth herein. Noncompliance shall be grounds for revocation of this permit by the Morgan County Board of Commissioners after notice and hearing.

# COMMISSIONERS PROCEEDINGS 3

DATED this 20<sup>th</sup> day of August, 2024, *nunc pro tunc* August 13, 2024.

**THE BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO**

\_\_\_\_\_  
s/ Mark A. Arndt  
Mark A. Arndt, Chairman

\_\_\_\_\_  
*absent*  
Jon J. Becker, Commissioner

\_\_\_\_\_  
s/ Gordon H. Westhoff  
Gordon H. Westhoff, Commissioner

(SEAL)  
ATTEST:  
\_\_\_\_\_  
s/ Kevin Strauch  
Kevin Strauch

Nicole Hay, Morgan County Planning and Zoning Administrator presented to the Board for approval Resolution 2024 BCC 37, a Resolution granting a use by special review permit for the property described as lot 2, Walker minor subdivision. Ms. Hay stated that on August 12, 2024, the Planning Commission held a public hearing on an application submitted by Dwayne and Diana Malone for a Special Use Permit to allow a second residence on a lot in the Commercials Zone. The permitted area is Lot 2, Walker Minor Subdivision in the W½NW¼ of Section 3, Township 3 North, Range 58 West of the 6th P.M., Morgan County, Colorado and addressed as 17540 County Road 15, Fort Morgan, Colorado 80701. The Planning Commission recommended approval on a vote of 4 in favor and 0 opposed, 2 members were absent. On August 13, 2024, the Board of County Commissioners considered the application and approved it on a vote of 3-0. Resolution 2024 BCC 37 reflects the outcome of that hearing. June 4, 2024, the Board of County Commissioners considered the application and approved it on a vote of 3-0. Resolution 2024 BCC 34 reflects the outcome of that hearing.

Commissioner Westhoff made a motion to approve Resolution 2024 BCC 37 a Resolution granting a use by special review permit for the property described as lot 2, Walker minor subdivision. Chairman Arndt seconded the motion and motion carried 2-0.

**Consideration of Approval – Resolution 2024 BCC 38, A Resolution amending the Morgan County zoning regulations concerning natural medicine facilities.**

**MORGAN COUNTY, COLORADO  
BOARD OF COUNTY COMMISSIONERS**

**RESOLUTION NO. 2024 BCC 38**

**A RESOLUTION AMENDING THE MORGAN COUNTY ZONING REGULATIONS CONCERNING NATURAL MEDICINE FACILITIES**

WHEREAS, the County desires to amend the Morgan County Zoning Regulations to address amendments relating to regulation of natural medicine facilities – including natural medicine healing centers, natural medicine cultivation facilities, natural medicine products manufacturers, and natural medicine testing facilities;

WHEREAS, on August 12, 2024, the Planning Commission held a duly noticed public hearing on the proposed amendments and recommended approval of the amendments with further revisions;

WHEREAS, on August 13, 2024, the Board of County Commissioners held a duly noticed public hearing on the proposed amendments;

WHEREAS, the Board of County Commissioners has complied with all relevant provisions for amending the Morgan County Zoning Regulations; and

WHEREAS, after considering public testimony received and the recommendation of the Planning Commission, the Board of County Commissioners finds these amendments to be in the best interest of the citizens of Morgan County.

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

Section 1. Section 3-345 of the Morgan County Zoning Regulations is revised by the addition of a new subsection section (O) to read as follows:

# 4 COMMISSIONERS PROCEEDINGS

(O) Natural Medicine Business

Section 2. Morgan County Zoning Regulations are revised by the addition of the new following sections:

## 4-755 Definitions

- (A) Natural medicine means the following substances: (1) psilocybin; or (2) psilocin. Natural medicine does not mean a synthetic or synthetic analog of these substances including a derivative of a naturally occurring compound of natural medicine that is produced using chemical synthesis, chemical modification, or chemical conversion.
- (B) Natural medicine business means any of the following entities licensed pursuant to the Colorado Natural Medicine Code and as defined under state law: a natural medicine healing center, a natural medicine cultivation facility, a natural medicine products manufacturer, or a natural medicine testing facility.
- (C) Natural medicine services mean a preparation session, administration session, and integration session provided pursuant to Title 12, Article 170, C.R.S.
- (D) Participant means an individual who is twenty-one (21) years of age or older who receives natural medicine services prescribed by and under the supervision of a facilitator, as provided by the Colorado Natural Medicine Code.

## 4-757 Natural Medicine Regulations

- (A) Natural medicine businesses may be located only in the LI zone; they are prohibited in all other zones.
- (B) In addition to the submittal requirements in Section 2-440, the following items shall be submitted with the application for a special use permit for a natural medicine business:
  - (1) The applicant is, or will be, entitled to possession of the premises for which application is made under a lease, rental agreement, or other arrangement for possession of the premises or by virtue of ownership of the premises.
  - (2) A site map that shows the location of any existing childcare center; preschool; elementary, middle, junior, or high school; or a residential child care facility within one thousand five hundred (1,500) feet of the building proposed to be the licensed premises for the natural medicine services.
  - (3) Plans to comply with the requirements in subsections (C) through (I) below.
- (C) Restrictions on new permits
  - (1) No natural medicine business that provides natural medicine services shall operate out of a building that is within one thousand (1,000) feet of a child care center; preschool; elementary, middle, junior, or high school; or a residential child care facility. The provisions of this section only apply to application for a new special use permit. These distance restrictions do not apply to licensed premises located or to be located on land owned by a municipality or apply to a license in effect and actively doing business before the school or facility was constructed.
  - (2) The distances established in this subsection must be computed by direct measurement from the nearest property line of the land used for a school or facility to the nearest portion of the building in which natural medicine services are provided, using a route of direct pedestrian access.
- (D) Hours of operation – natural medicine services.

Natural medicine healing centers and natural medicine businesses that provide natural medicine services shall only operate between the hours of 8:00 a.m. to 5:00 p.m., Monday through Friday.
- (E) Public view of natural medicine businesses.

All doorways, windows and other openings of natural medicine business buildings shall be located, covered, or screened in such a manner to prevent a view into the interior from any exterior public or semipublic area. All activities of natural medicine businesses shall occur indoors.
- (F) Lighting of natural medicine businesses.

Primary entrances, parking lots and exterior walkways must be clearly illuminated with downward facing security lights to provide after-dark visibility for facilitators, participants, and employees.
- (G) Storage of natural medicine businesses.

# COMMISSIONERS PROCEEDINGS 5

All storage for natural medicine businesses shall be located within a permanent building and may not be located within a trailer, tent, motor vehicle, or any other temporary structure.

(H) Odor from natural medicine businesses.

Natural medicine businesses shall use an air filtration and ventilation system designed to ensure that the odors from natural medicine and natural medicine products are confined to the premises and are not detectable beyond the property boundaries on which the facility is located.

(I) Natural medicine businesses secure disposal.

Natural medicine businesses shall provide secure disposal of natural medicine and natural medicine product remnants or by-products. Natural medicine and natural medicine product remnants or by-products shall not be placed within the facilities' exterior refuse container.

(J) Processing of natural medicine.

- (1) The processing of natural medicine that includes the use of hazardous materials, including, without limitation, and by way of example, flammable and combustible liquids, carbon dioxide, and liquified petroleum gases, such as butane, is prohibited.
- (2) Nonhazardous materials used to process natural medicine shall be stored in a manner so as to mitigate and ensure odors are not detectable beyond the property boundaries on which the processing facility is located, or the exterior walls of the processing facility associated with the processing of natural medicine.
- (3) The processing of natural medicine shall meet all of the requirements of all adopted water and sewer regulations promulgated by the applicable water and sewer provider.

(K) Nuisance

It is unlawful to dispose of, discharge out of or from, or permit to flow from any facility associated with natural medicine, any foul or noxious liquid or substance of any kind whatsoever, including, without limitation, by-products of the natural medicine process, into or upon any adjacent ground or lot, into any road, street, alley or public place.

APPROVED this 20th day of August 2024, *nunc pro tunc* August 13, 2024.

**THE BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO**

\_\_\_\_\_  
s/ Mark A. Arndt  
Mark A. Arndt, Chairman

\_\_\_\_\_  
absent  
Jon J. Becker, Commissioner

\_\_\_\_\_  
s/ Gordon H. Westhoff  
Gordon H. Westhoff, Commissioner

(SEAL)  
**ATTEST:**

\_\_\_\_\_  
s/ Kevin Strauch  
Kevin Strauch

Nicole Hay, Morgan County Planning and Zoning Administrator presented to the Board for approval Resolution 2024 BCC 38, A Resolution amending the Morgan County zoning regulations concerning natural medicine facilities. Ms. Hay stated that the amendments to the Morgan County Zoning Regulations are relating to the regulation of natural medicine facilities – including natural medicine healing centers, natural medicine cultivation facilities, natural medicine product manufacturers, and natural medicine testing facilities. The Planning Commission recommended approval with recommended changes made at work sessions held on June 10, 2024 and July 8, 2024 and a public hearing held on August 12, 2024. Natural medicine businesses may be located only in the LI zone; they are prohibited in all other zones. On August 13, 2024, the Board of County Commissioner reviewed and considered the same amendments and approved them on a vote 3-0. Resolution 2024 BCC 38 reflects the outcome of that hearing.

Commissioner Westhoff made a motion to approve Resolution 2024 BCC 38, a Resolution amending the Morgan County zoning regulations concerning natural medicine facilities. Chairman Arndt seconded the motion and motion carried 2-0.

# 6 COMMISSIONERS PROCEEDINGS

**Consideration of Approval – Resolution 2024 BCC 39, A Resolution to Cancel Property Taxes on Removed, Destroyed, or Abandoned Real Property and Personal Property**

**MORGAN COUNTY, COLORADO  
BOARD OF COUNTY COMMISSIONERS**

**RESOLUTION NO. 2024 BCC 39**

**A RESOLUTION TO CANCEL PROPERTY TAXES ON REMOVED, DESTROYED, OR  
ABANDONED REAL PROPERTY AND PERSONAL PROPERTY**

WHEREAS, pursuant to C.R.S. § 39-10-114(2)(a), Morgan County may cancel any taxes levied on personal property, including but not limited to mobile homes, which are determined to be uncollectible after a period of one year after the date of their becoming delinquent;

WHEREAS, the Morgan County Treasurer has determined that certain properties more particularly described in **Exhibit A**, attached hereto and incorporated herein by this reference (the "Properties"), have been removed, destroyed or abandoned.

NOW THEREFORE be it resolved by the Morgan County Board of County Commissioners as follows:

1. Property taxes on the Properties described in **Exhibit A** are uncollectable.
2. Property taxes on the Properties described in **Exhibit A** are cancelled.

Dated this 20th day of August, 2024.

# COMMISSIONERS PROCEEDINGS 7

## MORGAN COUNTY TREASURER

The following property taxes are recommended to be declared uncollectible or void and to be cancelled by Commissioners' Resolution. Taxes on Personal Property, including but not limited to Mobile Homes, may be cancelled after one year, 30-10-114 (2)(b)

ACCT#	NAME	DESCRIPTION	STATUS	TAX YEARS	TAXES
1 M014146	GOMEZ, MARIA c/o BARNETT, DOUG	S: 05 T: 3 R: 57 W1/2SE1/4NE1/4 MBL HOME TITLE: 15E359986 SERIAL: DM3248 YEAR: 1965 MAKE: DETROITER SIZE: 12 X 61	Deactivated by Assessor - Home is partially destroyed	2007-2021	\$168.20
2 M013890	HOLGUIN, LEON CARLOS JOSUE	S: 02 T: 3 R: 56 N1/2SW1/4 MBL HOME TITLE: 15E328579 SERIAL: GDMGXHMN9430 YEAR: 1975 MAKE: MAGNOLIA SIZE: 14 X 67	Deactivated by Assessor - Home is destroyed	2017-2020	\$97.68
3 M001375	LAGO VISTA INVESTORS LP	S: 06 T: 5 R: 55 PARC SW1/4NE1/4 MBL HOME TITLE: 06M529355 SERIAL: 0509683401D YEAR: 1970 MAKE: CHAMPION SIZE: 12 X 57	Deactivated by Assessor	2002-2021	\$577.40
4 M000111	LOOMIS, ELAINE	S: 23 T: 4 R: 57 N1/2NE1/4 MBL HOME TITLE: 15E298483 SERIAL: TX318095 YEAR: 1978 MAKE: LANCER SIZE: 14 X 76	Deactivated by Assessor - Home is partially destroyed	2016-2021	\$12.96
5 M000332	PETRINO, LINDA L	S: 04 T: 3 R: 58 N1/2NE1/4 MBL HOME TITLE: 15E345322 SERIAL: SK817 YEAR: 1969 MAKE: SENTRY SIZE: 12 X 60	Deactivated by Assessor - Home is destroyed	2020	\$3.72

Total Manufactured Housing **\$859.96**

1 C001108	AMERICAN IRON & METAL COMPANY INC	""STATE ASSESSED""	Deactivated by Assessor	2022	\$16.84
2 P000063	MR OS ACE HOME	PERSONAL PROPERTY - 122 CUSTER ST	Equipment is gone	2020	\$819.92
3 P016503	STRUCTURAL STEEL OF COLORADO LLC	PERSONAL PROPERTY-16185 CO RD 20	Equipment is gone	2020	\$367.08
4 R005354	BATES, LARRY G	SECT,TWN,RNG:06-3-57 DESC: IMPROVEMENTS ONLY ON CB&Q RR S OF BLK30	Deactivated by Assessor - Building was burned completely	2008-2022	\$9,414.00
5 R012819	SOUTH PLATTE GRAIN LLC	S: 11 T: 3 R: 60 IMPROVEMENTS ONLY ON CB&QRR	Silos were destroyed - there are Lienor Certificate Holders	2019-2020	\$284.12
6 R012852	SOUTH PLATTE GRAIN LLC	S: 11 T: 3 R: 60 IMPROVEMENTS ONLY ON CB&Q RR	Silos were destroyed - there are Lienor Certificate Holders	2020	\$675.80

Total Personal Property **\$11,577.76**

GRAND TOTAL **\$12,437.72**

Totals by Tax Year					
Year	Amount	Year	Amount	Year	Amount
2002	\$45.72	2009	\$641.76	2016	\$703.84
2003	\$33.58	2010	\$642.04	2017	\$736.88
2004	\$34.98	2011	\$601.72	2018	\$736.28
2005	\$33.24	2012	\$594.40	2019	\$1,007.76
2006	\$33.40	2013	\$640.04	2020	\$2,620.84
2007	\$57.80	2014	\$658.48	2021	\$660.96
2008	\$623.36	2015	\$687.56	2022	\$643.08

Total **\$12,437.72**

I recommend that these property taxes be determined to be uncollectible and ordered cancelled by the Board of County Commissioners pursuant to §39-11-114, C.R.S.

  
 Morgan County Treasurer  
 August 14, 2024

# 8 COMMISSIONERS PROCEEDINGS

## Memo

Date: August 14, 2024  
To: Board of County Commissioners  
From: Robert A. Sagel, Treasurer  
Re: Cancel Taxes

The properties assessed on the accounts shown on the attached list have been removed, destroyed, or are no longer collectible.

I recommend that these property taxes be determined to be uncollectible and ordered cancelled by the Board of County Commissioners.

Let me know if you have questions or need additional information.



### CANCEL MOBILE HOME/PERSONAL PROPERTY TAXES AFTER ONE YEAR

§39-10-114 (2) (a) Any taxes levied on personal property, including but not limited to mobile homes, which 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.

### POSSESSORY INTERESTS

§39-1-107 (4) The property tax on a possessory interest in real or personal property that is exempt from taxation under this article shall be assessed to the holder of the possessory interest and collected in the same manner as property taxes assessed to owners of real or personal property, except that such property tax shall not become a lien against the property. When due, the property tax shall be a debt due from the holder of the possessory interest to the board of county commissioners for the county in which such property is located or to such other body as is authorized by law to levy property taxes, and shall be recoverable by such board or body by direct action in debt on behalf of each governmental entity for which a property tax levy has been made.

### IMPROVEMENTS ONLY

§39-10-113.5 (1) Notwithstanding any law to the contrary and except as otherwise provided in this section, if taxes become delinquent upon improvements that have been valued and taxed separately from land, the treasurer of the county in which such taxes are delinquent may proceed to collect such taxes pursuant to the provisions of sections 39-10-111, 39-10-112, and 39-10-113 as if such improvements were personal property. The provisions of this section shall not apply to mobile homes, improvements other than buildings on land that is used solely and exclusively for agricultural purposes, and water rights, together with any dam, ditch, pipeline, canal, flume, reservoir, bypass, conduit, well, pump, or other associated structure or device, as defined in article 92 of title 37, C.R.S., being used to produce water or held to produce or exchange water to support uses of any item of real property specified in section 39-1-102 (14), including water rights used for agricultural purposes.

(2) (a) The provisions of this section shall not apply to any property classified by the assessor for property tax purposes as commercial property unless the treasurer:

(I) Finds that the improvements may be moved, dissipated, or distributed;

(II) Determines that the taxes may be uncollectible;

(III) Sets forth the reasons for such finding and determination in writing and either serves such writing upon the owner of such improvements or, if the owner cannot be located within the state, posts such writing conspicuously upon such improvements.

(b) Upon compliance with the requirements set forth in paragraph (a) of this subsection (2), the treasurer may proceed to collect such taxes pursuant to the provisions of subsection (1) of this section.

THE BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO

\_\_\_\_\_  
s/ Mark A. Arndt  
Mark A. Arndt, Chairman

\_\_\_\_\_  
absent  
Jon J. Becker, Commissioner

\_\_\_\_\_  
s/ Gordon H. Westhoff  
Gordon H. Westhoff, Commissioner

(SEAL)

ATTEST:

\_\_\_\_\_  
s/ Kevin Strauch  
Kevin Strauch

Morgan County Treasurer, Robert Sagel, presented to the Board Resolution 2024 BCC 39, A Resolution to Cancel Property Taxes on Removed, Destroyed, or Abandoned Real Property and Personal Property. Mr. Sagel stated that this is a yearly process even though it was missed last year. He noted that this is concerning eleven properties for a total of \$12,437.12. He recommended that these taxes should be considered uncollectable.

# COMMISSIONERS PROCEEDINGS 9

Commissioner Westhoff made a motion to approve Resolution 2024 BCC 39, A Resolution to Cancel Property Taxes on Removed, Destroyed, or Abandoned Real Property and Personal Property, with Chairman Arndt seconding the motion. At this time motion carried 2-0.

**COUNTY OFFICIAL AND DEPARTMENT HEAD REPORTS**

Morgan County Clerk and Recorder, Kevin Strauch stated that they are holding a Ballot University class on Friday, August 23<sup>rd</sup> at 5:00 pm and that everyone is invited.

Commissioners reviewed the calendar dated August 16, 2024 through August 27, 2024 with no changes.

The meeting was adjourned at 9:26 a.m.

Respectfully Submitted,

Kevin Strauch  
Clerk to the Board

(Minutes ratified September 10, 2024)

**THE BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO**

\_\_\_\_\_  
Mark A. Arndt, Chairman

\_\_\_\_\_  
s/ Jon J. Becker  
Jon J. Becker, Commissioner

\_\_\_\_\_  
s/ Gordon H. Westhoff  
Gordon H. Westhoff, Commissioner

(SEAL)  
**ATTEST:**

\_\_\_\_\_  
s/ Kevin Strauch  
Kevin Strauch