

RESOLUTION 34-2025

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, COLORADO, CANCELING IN ERROR AS A RESULT OF ERRONEOUS SEVERED MINERAL CERTAIN TAX SALE CERTIFICATES ISSUED ASSESSMENTS

WHEREAS, tax liens on certain severed mineral interests were sold for nonpayment of delinquent ad valorem property taxes, as identified in the attached Exhibit A, and subsequently accrued taxes have been paid by the tax lien certificate holders; and

WHEREAS, the tax liens identified in Exhibit A should not have been sold at the tax sale because they involved incorrectly identified and assessed severed mineral interests; and

WHEREAS, the tax lien certificate purchasers have been advised of the errors and may assign their certificates to Washington County in order to receive reimbursements; and

WHEREAS, C.R.S. §39-12-111, provides that when, by mistake or error of the treasurer, county clerk and recorder, or assessor or from double assessment, a tax lien has been sold on land upon which no tax was due at the time, the county shall reimburse the purchaser the amount paid in connection with the purchase of the tax lien, together with interest at a rate equal to the two percentage points above the discount rate or 8% per annum, whichever is greater.

NOW BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, COLORADO:

1. The tax lien certificate holders listed on Exhibit A may be reimbursed the purchase price and subsequent taxes from the various funds to which the tax payments were originally distributed, together with statutory interest pursuant to C.R.S. §39-12-111.
2. The tax sale certificates shown on Exhibit A are hereby cancelled.
3. The taxes assessed on the severed mineral interests for the tax years shown on Exhibit A are hereby cancelled and abated pursuant to C.R.S. §39-11-107 and C.R.S. §39-10-114 because the mineral interests were incorrectly assessed.

DATED this _____ day of August, 2025.

BOARD OF COUNTY COMMISSIONERS

WASHINGTON COUNTY, COLORADO

 _____ Chair



Annie Kuntz

Annie Kuntz, Clerk to the Board

Brady Ward

Commissioner

Scott Henry

Commissioner

EXHIBIT A

CERT NO	TAX YEAR	PARCEL	ASSESSED OWNER
36816	2003	9018140079	STODDARD JACQUELINE JEAN
36817	2003	9022020127	STODDARD JACQUELINE JEAN
36815	2003	9017060167	STODDARD JACQUELINE JEAN

<u>CERT HOLDER</u>	<u>REASON FOR ABATE</u>
GARDNER PAMELA K	NO VALID INTEREST
DIAMOND ROBERT & MARY	NO VALID INTEREST
COUNTY HELD	NO VALID INTEREST