

Board of County Commissioners of Lincoln County
Agenda for February 27, 2014

9:00 Call to order and Pledge of Allegiance

9:00 County Assessor Jeremiah Higgins to present a Petition for Abatement of Taxes for Mountain Petroleum

1. Approve the minutes from the February 18, 2014 meeting
2. Review and sign the Victim Assistance and Law Enforcement Grant Application for a requested amount of \$44,366
3. Review the July 1, 2013 through December 31, 2013 semi-annual report from the Treasurer's Office
4. Review the January 2014 reports of revenues and expenditures for Capital Projects, Conservation Trust, E911, Landfill, Library, Lodging/Tourism, Road & Bridge and the individual road districts
5. Review a letter from the Kiowa County Commissioners concerning a request to the Colorado General Assembly for approval of a continuing resolution to permit limited casino gambling in Kiowa County
6. Old business
7. New business
8. Approve payroll and expense vouchers

The Board of Lincoln County Commissioners met at 9:00 a.m. on February 27, 2014. The following attended: Chairman Ted Lyons, Commissioners Greg King and Doug Stone, County Administrator Roxie Devers, Clerk to the Board Corinne M. Lengel, commissioner candidate Gene Vick, Carl Stogsdill, and Will Bublitz with the Limon Leader and Eastern Colorado Plainsman.

Chairman Lyons called the meeting to order and asked Mr. Bublitz to lead the Pledge of Allegiance.

County Assessor Jeremiah Higgins met with the Board to present a Petition for Abatement of Taxes for Mountain Petroleum. He stated that the amount is over \$10,000, but it was simply a clerical mistake caught by the company that needs to be rectified. They could have filed an official protest, but simply asked for the abatement, so Mr. Higgins suggested the Board sign the document and he would send it on to the Division of Property Taxation. Mr. King made a motion to adopt a resolution approving the Petition for Abatement or Refund of Taxes of 2013 taxes for Mountain Petroleum. Mr. Stone seconded the motion, which carried unanimously.

At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado held in Hugo, Colorado on February 27, 2014 there were present:

Ted Lyons, Chairman	Present
Greg King, Vice Chairman	Present
Douglas D. Stone, Commissioner	Present
Stan Kimble, County Attorney	Absent & Excused
Corinne Lengel, Clerk of the Board	Present
Roxie Devers, County Administrator	Present

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

RESOLUTION #875 It was moved by Commissioner King and seconded by Commissioner Stone to adopt the following resolution:

WHEREAS, Mountain Petroleum has presented a petition for abatement or refund of taxes to Assessor Jeremiah Higgins for an abatement of taxes on Schedule #O923615110402 for Stegas 34-12#2 API 0507306278, with both parties mutually agreeing to the following:

	Tax Year 2013		
	Actual	Assessed	Tax
Original	\$607,232.00	\$464,946.00	\$33,182.29
Corrected	<u>\$409,832.00</u>	<u>\$292,226.00</u>	<u>\$20,855.60</u>
Abatement	-\$197,400.00	-\$172,720.00	-\$12,326.69

WHEREAS, the Lincoln County Assessor's recommendation is to approve the abatement since it was the result of a clerical error when entering production; and

WHEREAS, notice of this meeting of the Board of County Commissioners of Lincoln County and an opportunity to be present having been given to the taxpayer and the Assessor of said county, and Assessor Jeremiah Higgins being present and petitioner not being present; and

WHEREAS, the said County Commissioners have carefully considered the within petition, and are fully advised in relation thereto;

NOW, THEREFORE BE IT RESOLVED that the Board of County Commissioners of Lincoln County hereby agrees with the recommendation of the assessor and that the petition be approved, with an abatement as follows. The taxes to be abated for property tax year 2013 are \$12,326.69, which represents an assessed value of \$172,720.00.

Upon roll call the vote was:

Commissioner King, Yes; Commissioner Stone, Yes; Commissioner Lyons, Yes.

The Chairman declared the motion carried and so ordered.

Board of County Commissioners
of Lincoln County

ATTEST:

Clerk of the Board

Mr. Higgins also provided 2014 wind tower Information to the commissioners should they get questions from the public. He commented that agricultural assessments in the county come in third place after state assessments and oil and gas, respectively. After having several residents confront him about changing the values of their property from agricultural if they have had a wind tower put up on their land, Mr. Higgins said he wanted to make it clear that taxes did not change due to wind towers being installed on any agricultural property. He added that wind towers are locally assessed if they produce below two megawatts, but are state assessed if they produce over that amount. All wind towers in Lincoln County are state assessed.

Lastly, Mr. Higgins said he and Ms. Devers had been working on a request for road revision form to be used for the official county road map, and Ms. Devers passed around copies of the form. She said that she had sent it to County Attorney Stan Kimble who felt it was acceptable, and added that they would like to have it available in the Assessor's office for approximately three weeks.

Mr. King made a motion to approve the minutes from the meeting held on February 18, 2014, as submitted. Mr. Stone seconded the motion, which carried unanimously.

The Board reviewed the Victim Assistance and Law Enforcement grant application for a requested amount of \$44,366. Mr. Stone made a motion to approve the VALE grant application, Mr. King seconded the motion, and it carried unanimously.

Also reviewed were the July 1, 2013, through December 31, 2013, semi-annual report from the Treasurer, as well as January 2014 reports of revenues and expenditures for the Capital Projects, Conservation Trust, E911, Landfill, Library, Lodging/Tourism, and Road & Bridge funds, and the individual road districts.

After Ms. Devers read a letter from the Kiowa County Commissioners concerning a request to the Colorado General Assembly for approval of a continuing resolution to permit limited casino gambling in Kiowa County, Mr. Lyons asked the feelings of the other board members. Mr. Stone said he certainly wouldn't want to stand in their way if they feel it is one of their last options for development and saving a dying county, and Mr. King agreed, adding that he wasn't sure it would have an effect on Lincoln County anyway. Carl Stogsdill spoke up to say that it may get quite a bit of truck traffic at the establishment, especially if the Ports-to-Plains highway ever becomes a reality. The commissioners felt they would support the decision if Kiowa County moves forward with their efforts.

Mr. Lyons called for old or new business, commenting that he had received a phone call from Tim with Wiepking-Fullerton wanting to know if the information they'd gotten from Stan Kimble at the last meeting had been passed on to Sheriff Nestor. Mr. Lyons gave him the sheriff's phone number and asked that he call him. No one had any other business to discuss.

The commissioners approved the February 2014 payroll and expense vouchers for the month and then, with no further business to come before the Board, the meeting was adjourned until 9:00 a.m. on February 28, 2014.

Corinne M. Lengel, Clerk to the Board

Ted Lyons, Chairman