

Board of County Commissioners of Lincoln County

Agenda for July 18, 2012

9:00 Call to order and Pledge of Allegiance

9:05 Discuss adoption of a resolution designating levels of fire restrictions within the unincorporated areas of the county

9:30 Review the county's Economic Development Incentive Policy and discuss if revisions should be made to it

1. Approve the minutes from the July 9, 2012 meeting
2. Review the June reports from the County Clerk and the Sheriff
3. Review the June report of revenues and expenditures for County General, Capital Projects, Conservation Trust, E911, Landfill, Library, Lodging/Tourism, Road & Bridge and the individual road districts
4. Review and act on the paperwork for the Hugo Volunteer Fire Department Ambulance Service to provide basic life support ambulance service
5. Review and act on the paperwork for the Karval Fire Protection District Ambulance Service to provide basic life support ambulance service
6. County Commissioners' reports
7. County Administrator's report
8. County Attorney's reports
9. Old business
 - a. Discuss flex time allowed to care for a child and at what age of the child should it cease
 - b. Discuss adoption of a resolution revising the exemptions for collection of the county's sales and use tax to include sales by charitable organization and those related to schools
10. New business

The Board of Lincoln County Commissioners met at 9:00 a.m. on July 18, 2012. The following attended: Chairman Steve Burgess, Commissioners Gary Beedy and Ted Lyons, County Administrator Roxie Devers, and Clerk to the Board Corinne M. Lengel.

Chairman Burgess called the meeting to order and Ms. Lengel led the Pledge of Allegiance. Undersheriff Gordon Nall and Hugo Fire Chief Travis Nall were in attendance for the discussion regarding the designation of levels of fire restrictions. The undersheriff commented that passage of such a resolution or ordinance would give the sheriff's department more authority to act, which he felt would be beneficial.

Mr. Lyons made a motion to adopt an ordinance designating levels of fire restrictions within unincorporated areas of the county. Mr. Beedy 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 July 18, 2012, there were present:

Steve Burgess, Chairman	Present
Gary A. Beedy, Vice Chairman	Present
Ted Lyons, 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:

ORDINANCE #2012-01 It was moved by Commissioner Lyons and seconded by Commissioner Beedy to adopt the following ordinance:

**DESIGNATING LEVELS OF FIRE RESTRICTIONS WITHIN
UNINCORPORATED AREAS OF LINCOLN COUNTY**

WHEREAS, the Board of County Commissioners of Lincoln County, Colorado, pursuant to Colorado statute, is vested with the authority of administering the affairs of Lincoln County, Colorado; and

WHEREAS, pursuant to C.R.S. 30-15-401(1) (n.5) and Lincoln County Ordinance 2002-01, the Board has the authority to ban open fires to a degree and in any manner it deems necessary to reduce the danger of wildfires within those portions of the unincorporated areas of the County where the danger of grass fires is found to be high, based on competent evidence; and

WHEREAS, Lincoln County frequently experiences conditions where below average precipitation and low humidity levels creates high fire dangers for all unincorporated areas of Lincoln County; and

WHEREAS, the Lincoln County Sheriff has recommended that the Board adopt this Ordinance for the purpose of restricting or banning open fires during times of high fire danger in the unincorporated areas of Lincoln County.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LINCOLN COUNTY, COLORADO that

1. Competent evidence exists to believe that during certain periods of adverse weather, a high to extreme fire danger may exist for all the unincorporated areas of Lincoln County.
2. As a result, pursuant to C.R.S. § 30-15-401(1)(n.5) and Lincoln County Ordinance 2002-01 the Board hereby restricts open fires in the unincorporated areas of Lincoln County when certain weather conditions cause fire danger to be high or extreme.
3. Definitions:
 - A. "Open fires": **any** open burning, including camp and cooking fires; except smoking, except within an enclosed building or vehicle. Open fires shall **NOT** include:
 - 1) Fires in camp stoves or grills, fueled by bottled gas or pressurized liquid fuels, and specifically designed for cooking or heating purposes.
 - 2) Fires in permanently constructed stationary masonry or metal fireplaces or grates specifically designed for the purposes of combustion.
 - 3) Fires in commercially operated wood and/or charcoal fired grills designed for cooking.
 - B. "Fireworks": any item so defined in C.R.S. §12-28-101
4. As weather and moisture levels can change within short periods of time, the Board allows the level of fire restrictions to be changed without further resolution of the Board, within the ruling of this Ordinance.

Within the boundaries of any fire protection district the Lincoln County Sheriff and the Fire Chief of such Fire Protection District shall jointly have the authority to determine the level of fire danger and restriction (Level 1, Level 2, Level 3), as defined in Exhibit A of this resolution and the geographic area of the ban. Fire Districts throughout Lincoln County may be on different levels depending on the current conditions.

5. The following activities are hereby deemed to be "open fires" for the purposes of this Ordinance and are subject to the restriction:
 - A. Building, maintaining, attending or using any open fire to burn trash, debris, fence rows, or vegetation, any campfire, warming fire, or charcoal grill, except in a fireplace or grill designed for such fires.
 - B. Lighting of fireworks of any kind.
 - C. Disposing of any burning material or material hot enough to cause the ignition of weeds or grass such as cigarette or cigar butts or hot coals except in a fireproof receptacle designed for such disposal.

6. The following persons and acts shall be exempted from the provisions of this Ordinance:
 - A. Persons with a **valid permit** from the Lincoln County Sheriff and Fire Chief that specifically authorizes the otherwise prohibited act.
 - B. Any federal, state, or local officer or member of an organized rescue or firefighting force in the performance of an official duty.
 - C. Any fires contained within a liquid fuel or gas stove, fireplaces within buildings, and charcoal or propane grill fires at **private** residences.
7. Any person who initiates in Lincoln County an open fire during a stage 2 restriction without having first called the Lincoln County Sheriff's Dispatch Center and requested a permit for such a fire or burns during a stage 3 restriction commits a class 2 petty offence and, upon conviction thereof, shall be punished by a fine of fifty dollars (\$50.00) for the first violation, two hundred fifty dollars (\$250.00) for the second violation, and one thousand dollars (\$1,000.00) for each subsequent violation, and for each violation shall pay the penalties and surcharges identified in C.R.S. 30-15-402. The penalty assessment procedure provided in C.R.S. 16-2-201 is authorized to be followed by any arresting law enforcement officer for any such violation.
8. This open fire ban is effective upon passage of this Ordinance and shall remain in effect unless rescinded by the Board of County Commissioners.

Upon roll call the vote was:

Commissioner Lyons, Yes; Commissioner Beedy, Yes; Commissioner Burgess, Yes.

The Chairman declared the motion carried and so ordered.

DATED this 18th day of July 2012

**BOARD OF COUNTY COMMISSIONERS
LINCOLN COUNTY, COLORADO**

Steve Burgess, Chairman

Gary Beedy, Vice Chairman

(SEAL)

Corinne Lengel
Clerk to the Board

Ted Lyons, Commissioner

EXHIBIT A

LEVELS OF BURNING RESTRICTIONS

LEVEL 1 – NO BURNING RESTRICTIONS

Controlled Burns have to be called into the Lincoln County Dispatch 719-743-2426

LEVEL 2 – RESTRICTIONS REQUIRED DUE TO SEVERE DRY CONDITIONS/

The following acts are prohibited in unincorporated Lincoln County until further notice:

1. Building, maintaining, attending, or using any fire or campfire, except a fire within a permanent constructed fire grate in a developed campground.

EXEMPTIONS:

- A. Persons with a **VALID WRITTEN PERMIT** from the Lincoln County Sheriff and Fire Chief that specifically authorizes the otherwise prohibited act.
- B. Any federal, state, or local officer or member of an organized rescue or firefighting force in the performance of an official duty.
- C. Any fires contained within a liquid fuel or gas stove, fireplaces within buildings, and charcoal or propane grill fires at private residences.
- D. The burning of household trash when contained within a fireproof container sufficiently maintained to prevent escaping flame or burning material from the bottom or sides and screened sufficiently on top to prevent the release of burning material and located in the center of an area at least ten feet (10') in diameter from which all flammable material has been removed.

NOTE: Declarations of “FIRE WEATHER WATCH**” by the National Weather Service for Lincoln County will automatically place fire restrictions to LEVEL 2.**

LEVEL 3 – EXTREME CONDITIONS, NO OPEN BURNING ALLOWED

No open burning is allowed until further notice. Those having burn permits issued by the Lincoln County Sheriff's Office can NOT burn during Level 3.

NOTE: Declarations of “RED FLAG WARNING**” by the National Weather Service for Lincoln County will automatically place fire restrictions to LEVEL 3.**

Undersheriff Nall mentioned that one of the road deputy's vehicles had sustained damage to the windshield in a high speed chase over the weekend. Ms. Devers asked if he would be having the shop fix it since she needed to inform the county's insurance company, but the undersheriff said he wouldn't know for sure until the sheriff got back. She added that the CAPP insurance also needs the police report from the other accident, and will most likely need it from this one as well.

Mr. Beedy made a motion to approve the minutes from the meeting held on July 9, 2012. Mr. Lyons seconded the motion, which carried unanimously.

The Board reviewed the June reports from the County Clerk and the Sheriff, and then County Assessor Jeremiah Higgins and County Treasurer Jim Covington arrived for the Economic Development Incentive Policy discussion. Mr. Higgins said he would like to request an increase to his chief deputy's county credit card limit from \$500 to \$1,000. Mr. Beedy made a motion to allow the increase to Renita Thelen's county credit card limit, Mr. Lyons seconded the motion, and it carried unanimously.

Mr. Higgins also said that he'd held off as long as he could but now feels that he needs to purchase a laptop computer for his office. He located one for about \$700 and said he would use it for presentations to the Hugo school board and things he does with the Cattlemen's Association. He added that he really could also use a projector but that there are other offices that he can borrow from. Mr. Beedy made a motion to allow County Assessor Jeremiah Higgins to purchase a laptop computer in the amount of \$700. Mr. Lyons seconded the motion, which carried unanimously.

Ms. Devers had sent the commissioners an e-mail from Debbie Meier with the Division of Property Taxation, whom she had contacted regarding the state-assessed valuation of Cedar Point Wind. The e-mail related that the information received showed 109 turbines placed in service and generating electricity in the county on November 1, 2011. Mr. Burgess thanked Ms. Devers for taking the time to contact the state to find out the information, adding that it was good news that the \$50,000 in tax revenue reported at the last meeting was only for a portion of the year, not for the full year as they had been worried that it would be.

The group began discussing the county's Economic Development Incentive Policy but Ms. Devers was called away, so Mr. Burgess asked for commissioner reports.

Mr. Lyons reported checking on roads east of County Road 2W on July 10. He also attended the fair board meeting that night, commenting that discussion revolved around the board not knowing their responsibilities. Ben Orrell was there and gave a presentation about the camper hook-ups, but the board members still felt that the hook-ups are not a priority at this time. The decision was made to form a vision committee and Ben Orrell, Travis Taylor, and Mr. Burgess will sit on the committee—as well as others. Mr. Lyons said he'd spoken with Rich Metcalf about whether or not the addition of camper hook-ups at the fairgrounds would interfere or conflict with the camping area he has, but Mr. Metcalf did not feel that it would. Mr. Lyons also spoke with someone named Jim about the camping area he operates west of the Wagon Wheel trailer park in Limon. Questions Jim had were who would be liable if something happened in the camping area, who could take care of all of the trash that campers leave, and where they would have a dumping station, as most campers don't like to haul waste very far. Jim told Mr. Lyons that he would speak with the gentleman he works for to see if they would be interested in putting a dump station in Limon, adding that they charge \$25 per night.

Mr. Beedy reported attending the EMS Council meeting in Karval on July 10, the Ports-to-Plains meeting in Byers on July 12, and the State Transportation Advisory Committee meeting on July 13. He said they had passed a 27-month transportation bill, so at least they will know the funding levels for the next couple of years. He attended the Eastern TPR meeting in Akron on July 16.

Mr. Burgess reported that he attended the fair board meeting on July 10, as well, only adding that one of the members stated they might support the camper hook-ups if no county money is spent on them. Becky Ravenkamp had reiterated her remarks from the commissioner meeting on July 9 concerning who would maintain the grounds if they were open all the time. On July 12, Mr. Burgess also attended the Ports-to-Plains meeting, stating that he learned that seventy-five percent of Colorado businesses employ ten employees or less. On the Thirteenth, he participated in a tour of the wind farm and worked the fairgrounds arena for the gymkhana that evening. On July 14, he attended the Baby Bear Hugs fundraiser at the golf course, and on July 17, he came to the fairgrounds and looked at the signs and improvements that have been made, commenting that Ms. Joffe has done an excellent job so far of getting things fixed and cleaned up. Earlier this morning, he contacted Wayne Shade about spraying the weeds around the Ellis Allen building and the racetrack.

Ms. Devers had not yet returned, so Mr. Burgess told the others he'd received a request from the town of Limon to split a break sponsorship for the Ports-to-Plains annual conference for a total of \$500. Mr. Lyons made a motion to authorize the county to spend \$250 to split the break sponsorship, Mr. Beedy seconded the motion, and it carried unanimously.

Mr. Burgess had called Shawn Smith about the door at the fairgrounds that was damaged and was told that the piece had to be special-ordered.

Jim Covington informed the commissioners of some of the investments he had made recently, stating that the projected outlook is that interest rates will not go up again until 2020.

The Board reviewed the June reports of revenues and expenditures for the County General, Capital Projects, Conservation Trust, E911, Landfill, Library, Lodging/Tourism, and Road & Bridge funds, as well as for the individual road districts.

The commissioners discussed whether or not to allow travelers to board horses and camp at the fairgrounds overnight and who would clean up after them, and how to go about collecting money if they decided to allow it. Mr. Beedy said they should stick to their plan; lock everything to the grounds and allow access to the designated area by the back entrance where there is water, as well as a pen for the horses, and trailer parking. He added that if they put up enough signs and a lockbox and try it for a few months they would know if it worked or not.

Discussion returned to the incentive policy, Mr. Beedy explaining that to be eligible the business must create jobs and new property value. He felt most likely a manufacturing

business or a business adding value to the county would be the type of business that would qualify for the incentive.

Mr. Covington asked if they thought the policy needs to have an explanation included in it so that people understand what it takes to qualify, stating that he and Mr. Higgins will be the ones who end up having to field the questions. Mr. Beedy said they should refer all questions to the board of commissioners.

A call was placed to County Attorney Stan Kimble to see if he had anything to report. Mr. Kimble said that his goal in regard to the 1041 regulations was to put together an information sheet, to distribute before the hearing on August 20, explaining the regulations and what they are designed to do.

He had also sent Ms. Devers some responses in regard to employee flex time in other counties, stating that most agreed that it was far more difficult, especially in smaller counties, than it was worth. One of his respondents also commented that unless flex time is offered to all departments, the county may be faced with discrimination issues. Mr. Kimble had nothing else to report.

Mr. Burgess said he'd sent two bid request ads to the newspaper, with the help of Ms. Devers; one for the courthouse parking lot and one for the bridge on the Arikaree. He'd also spoken with utility companies and Gary Ensign about locations of utility and water and sewer lines under the parking lot. He said he'd also spoken with Doug Ratzlaff who asked if the county cared if the concrete comes out of Colorado Springs for the parking lot, as both Halde Redi-Mix and Valkyrie Concrete have been extremely busy and may not have time for the project.

Ms. Devers returned at that time so discussion turned once again to the incentive policy. Mr. Lyons felt they needed to be fair to the small business owner, maybe even more so than the big businesses, since that is what Lincoln County attracts, and Mr. Beedy suggested they do away with the graduated scale completely. He felt it was originally set up with the scale because they felt it would take longer to recoup the costs from a smaller business with less value than it would a larger business.

Mr. Burgess finally suggested they table further discussion until the next meeting and asked everyone to think it over a bit longer.

The Board reviewed the paperwork for the Hugo Volunteer Fire Department Ambulance Service to provide basic life support ambulance service. Mr. Beedy made a motion to adopt a resolution to authorize Hugo Volunteer Fire Department Ambulance Service to provide basic life support ambulance service. Mr. Lyons 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 July 18, 2012 there were present:

Steve Burgess, Chairman	Present
Gary Beedy, Vice Chairman	Present
Ted Lyons, 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 #824 It was moved by Commissioner Beedy and seconded by Commissioner Lyons to adopt the following resolution:

WHEREAS, pursuant to the Colorado Emergency Medical Services Act, Section 25-315.101, et seq., C.R.S., the Board of County Commissioners has the authority to establish requirements for the inspection, licensure, and operation of ambulance services, ambulance personnel, and ambulance vehicles operating in the county; and

WHEREAS, the Lincoln County Commissioners adopted Resolution #651 and thereby established rules and regulations governing the licensure of ambulance services operating within Lincoln County; and

WHEREAS, the Hugo Volunteer Fire Department Ambulance Service has presented the Board of County Commissioners with an application to license the ambulance service and to permit their ambulances as basic life support vehicles; and

WHEREAS, upon review the Board of County Commissioners determined that the documentation presented met the rules and regulations established under Resolution #651;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Lincoln County that the Hugo Volunteer Fire Department Ambulance Service is hereby authorized to provide ambulance service in Lincoln County with basic life support ambulances.

Upon roll call the vote was:

Commissioner Lyons, Yes; Commissioner Beedy, Yes; Commissioner Burgess, Yes.

The Chairman declared the motion carried and so ordered.

Board of County Commissioners
of Lincoln County

ATTEST:

Clerk of the Board

Also reviewed was the paperwork from Karval Fire Protection District Ambulance Service. Mr. Beedy made a motion to adopt a resolution to authorize Karval Fire Protection District Ambulance Service to provide basic life support ambulance service. Mr. Lyons 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 July 18, 2012 there were present:

Steve Burgess, Chairman	Present
Gary Beedy, Vice Chairman	Present
Ted Lyons, 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 #825 It was moved by Commissioner Beedy and seconded by Commissioner Lyons to adopt the following resolution:

WHEREAS, pursuant to the Colorado Emergency Medical Services Act, Section 25-315.101, et seq., C.R.S., the Board of County Commissioners has the authority to establish requirements for the inspection, licensure, and operation of ambulance services, ambulance personnel, and ambulance vehicles operating in the county; and

WHEREAS, the Lincoln County Commissioners adopted Resolution #651 and thereby established rules and regulations governing the licensure of ambulance services operating within Lincoln County; and

WHEREAS, the Karval Fire Protection District has presented the Board of County Commissioners with an application to license the ambulance service and to permit their ambulances as basic life support vehicles; and

WHEREAS, upon review, the Board of County Commissioners determined that the documentation presented met the rules and regulations established under Resolution #651;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Lincoln County that the Karval Fire Protection District Ambulance Service is hereby authorized to provide ambulance service in Lincoln County with basic life support ambulances.

Upon roll call the vote was:

Commissioner Lyons, Yes; Commissioner Beedy, Yes; Commissioner Burgess, Yes.

The Chairman declared the motion carried and so ordered.

Board of County Commissioners
of Lincoln County

ATTEST:

Clerk of the Board

Ms. Devers asked which commissioners would attend the Eastern District meeting, and all agreed that they would go. She also informed the Board that Sheree Miller will be resigning from her janitorial duties at the fairgrounds, effective August 1, 2012. Also, she would like to take a few days off so Ms. Devers asked if Kim Hilferty could continue to fill in for her at the courthouse on those days, which the commissioners agreed to.

After confirming that the commissioners would allow the courthouse to close at noon on August 10, 2012, in order for employees to attend the county fair, Ms. Devers asked the Board if they wanted Lincoln County to become a member of the Colorado Association of Fairs and Shows, which they did not. She had spoken with Cynthia Barnes at CTSI about the county's job application and the statement in the personnel policy that veterans shall be given consideration over non-veterans, providing they are otherwise equally qualified for the position vacancy. It was agreed that the statement should be completely removed from the personnel policy.

The list of buildings and vehicles damaged by hail was reviewed so that the commissioners could decide which ones they wanted to have fixed. Ms. Devers still had not received any estimates, so a call was placed to James Adams with CAPP to ask about it. Mr. Adams said he was certain he had e-mailed the adjuster's comprehensive report on July 13, but Ms. Devers told him she had not received it, so he told her he would send it to her right away.

Lastly, Ms. Devers reported that Pine Ridge Oil & Gas, LLC has not honored three of their sight drafts to the county since it has been determined that the county did not own the mineral rights on certain properties. The total amount of the drafts was \$10,682.75.

Discussion returned to flex time for employees who have had a child. Mr. Beedy made a motion that flex time for employees will only be allowed until the child is one year old, all requests for employee flex time must be approved by the commissioners first, and elected officials will advise the board of commissioners of their intent to utilize flex time with their employees. Mr. Lyons seconded the motion, which carried unanimously.

Ms. Devers returned with the comprehensive report from the insurance adjuster for the county vehicles and buildings damaged by hail, and it was decided that the vehicles to be fixed would be the sheriff's pickup and 2008 transport vehicle, the two 2011 Road & Bridge pickups, and the OEM trailer. The commissioners agreed to go and look at the other vehicles at the end of the meeting to see if there were others worth fixing.

Mr. Burgess felt that they needed to have someone look at the courthouse roof to see if it needs to be replaced. According to the report, replacement cost would be \$731,714.97, with a depreciation of \$169,026.54, making the cash value \$562,688.43. Mr. Beedy stated that if the damage is only cosmetic it seems ridiculous to replace the entire roof, but Mr. Burgess argued that if they choose to do nothing and it starts leaking a couple of years from now, it may cost more than a million dollars to replace it then. Mr. Lyons agreed that they should at least have someone check it out, so Mr. Burgess said he would talk to Shawn Smith and Doug Ratzlaff to see if they will both look at it. Ms. Devers also commented that one of the reasons Elbert County had such financial difficulties was because they ignored maintenance on their buildings.

As for the roof on the Victim Advocate center, it will definitely need to be replaced since it is still a shingled roof. The question was raised if it should be replaced with a metal roof. The commissioners will check more into the other buildings listed on the comprehensive report.

Discussion turned to the adoption of a resolution revising the exemptions for collection of the county's sales and use tax to include sales by charitable organizations and those related to schools. Mr. Beedy made a motion to adopt a resolution revising the exemptions, Mr. Lyons seconded the motion, and it carried unanimously.

At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado held in Hugo, Colorado on July 18, 2012 there were present:

Steve Burgess, Chairman	Present
Gary A. Beedy, Vice Chairman	Present
Ted Lyons, 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 #826 It was moved by Commissioner Beedy and seconded by Commissioner Lyons to adopt the following resolution:

WHEREAS, on September 5, 1989, Resolution #69, which imposed a two percent sales tax upon the sale at retail of tangible personal property and the furnishing of certain services and a two percent use tax only for the privilege of storing, using, or consuming in Lincoln County any construction and building materials, and motor and other vehicles on which registration is required, was adopted by the Board of County Commissioners of Lincoln County; and

WHEREAS, said resolution was submitted to the votes of Lincoln County in November 1989 and subsequently approved; and

WHEREAS, the State of Colorado provides certain Sales and Use Tax Exemptions from the State of Colorado Sales and Use Tax in C.R.S. 39-26-718 and 39-26-725; and

WHEREAS, the Board of County Commissioners of Lincoln County wishes to amend the specific sales and use tax exemptions to the Lincoln County Sales and Use Tax;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Lincoln County that the following sales are exempt from collection of the Lincoln County two percent Sales and Use Tax:

C.R.S. 39-26-718 (1)(b)(I) All occasional sales by a charitable organization

- (II) For purposes of this paragraph (b), “occasional sales” means retail sales of tangible personal property, including concessions, for fundraising purposes if:
 - (A) The sales of tangible personal property or concessions by the charitable organization takes place no more than twelve days, whether consecutive or not, during any one calendar year;
 - (B) The funds raised by the charitable organization through these sales are retained by the organization to be used in the course of the organization’s charitable service; and
 - (C) The funds raised by the charitable organization through these sales do not exceed twenty-five thousand dollars during any one calendar year.

C.R.S. 39-26-718(1)(c) A sale by an association or organization of parents and teachers of public school students that is a charitable organization, if the association or organization uses the funds raised through the sale for the benefit of a public school or an organized public school activity or to pay the reasonable expenses of the association or organization.

C.R.S.39-26-725 Sales related to a school – definitions

- (1) (b) “Sale that benefits a Colorado school” means a sale of a commodity or service from which all proceeds of the sale, less only the actual cost of the commodity or service to the person or entity described in subsection (2) of this section, are donated to a school or a school-approved student organization.
- (1) (c) “School” means a public or nonpublic school for students in kindergarten through twelfth grade or any portion thereof.

C.R.S. 39-26-725 (2) A sale that benefits a Colorado school shall be exempt from taxation if the sale is made by any of the following:

- (a) A school;
- (b) An association or organization of parents and school teachers;
- (c) A booster club or other club, group, or organization whose primary purpose is to support a school activity; or
- (d) A school class or student club, group or organization.

Upon roll call the vote was:

Commissioner Lyons, Yes; Commissioner Beedy, Yes; Commissioner Burgess, Yes.

The Chairman declared the motion carried and so ordered.

Board of County Commissioners
of Lincoln County

ATTEST:

Clerk of the Board

Ms. Devers asked the commissioners if they had decided whether or not to increase employee salaries for the upcoming budget year, but at that time Dolores Schwieder and Erik Johnson with Pine Ridge Oil stopped in to discuss changes to oil and gas leases. Ms. Schwieder said that some of the leases that Jeremy Borg had brought to the Board had failed as he had typed them from a document from Assessor's records rather than checking the title. She added that one of the leases is being corrected at their Denver office, as it has already been recorded, and another will have to have a complete new lease made up. She went on to say that the county has been paid for one of them, but did not know how much, and Mr. Burgess told her to set up an appointment with Ms. Devers for one of the meetings at the end of the month.

Ms. Lengel said she had received a quote for a new accounting computer from James Martin, but that she needed to forward it on to Jim Brummett, the accounting system technical support person, to make sure that he did not have any other requirements for it. Total cost of the computer that James Martin put together was \$1,706.08.

Mr. Lyons made a motion to allow the Clerk's office to spend approximately \$2,000 on a new computer for the county's accounting system. Mr. Beedy seconded the motion, which carried unanimously.

Back to the salary discussion, Mr. Burgess said he would again like to grant the county employees a two-step cost of living increase. Mr. Lyons agreed, but Mr. Beedy said he would prefer to go with just the customary cost of living increase, as he is certain that health insurance will go up again, possibly as much as six percent. Ms. Devers put in that they would also need to consider if they were going to drop the property tax credit or leave it as is, and the commissioners considered dropping it by two mills. All agreed they would take a look at the budgets, but Mr. Burgess told Ms. Devers to let the department heads know they should figure the higher cost of living raises for their employees.

Ms. Lengel had asked the commissioners to allow her to hire Mindy Schifferns as a full time employee rather than part time, as she had plenty of work to keep her busy and she was an

exceptional asset to the office. Mr. Beedy made a motion to allow Ms. Lengel to hire Mindy Schiffers as a full time employee, Mr. Lyons seconded the motion, and it carried unanimously, With no further business to come before the Board, the meeting was adjourned until 9:00 a.m. on July 30, 2012.

Corinne M. Lengel, Clerk to the Board

Steve Burgess, Chairman