



## BRECKENRIDGE CITY COMMISSION AGENDA SUMMARY FORM

**Subject:** Discussion and any necessary action regarding waiver of outstanding taxes for the following properties:  
205 W. 3<sup>rd</sup>  
601 N. Harvey  
1305 W. 1<sup>st</sup>  
919 N. Breckenridge Ave.  
1005 E. Elm

**Department:** Administration

**Staff Contact:** Cynthia Northrop

**Title:** City Manager

---

### BACKGROUND INFORMATION:

Over the years, the City has acquired properties containing substandard structures so that the City could demolish the structures and get the properties back on the tax roll. Property owners convey the property to the City due to the owners' financial inability to pay to demolish the substandard structures. Often, these properties are behind on ad valorem taxes.

The City has sold some of these properties, and the new owners have been contacted regarding outstanding ad valorem taxes. Others have not been sold yet, but that is the City's intent. Staff do not feel that the new owners should be responsible for the taxes and so have requested that the other taxing entities in Stephens County waive their portions of the outstanding taxes on these properties, including penalties and interest accrued. The Board of Trustees of Breckenridge ISD and Stephens Memorial Hospital District have approved this request, and Stephens County, Crystal Shook, has as a courtesy, also waived the back taxes.

The City Commission must also decide whether to waive the City's portion of the outstanding taxes.

The properties in question are as follows:

- 205 W. 3<sup>rd</sup> (Lot 16, Block 5, Roselawn Addition, City of Breckenridge, Stephens County; Property ID R000013987)
- 601 N. Harvey (Lot 1 and the East 40 feet of Lot 2, Block 15, Mountain Heights Addition, City of Breckenridge, Stephens County; Property ID R000012968)
- 1305 W. 1<sup>st</sup> (Lot 18, Block 16, Mountain Height Addition, City of Breckenridge, Stephens County; Property ID R000012983)

- 919 N. Breckenridge Ave. (East Half of Lot 6, Block 12, Roselawn Addition, City of Breckenridge, Stephens County; Property ID R000013987)
- 1005 E. Elm (Lots 17 and 18, Block P, East Breckenridge Addition, City of Breckenridge, Stephens County)

**FINANCIAL IMPACT:**

**STAFF RECOMMENDATION:**

Consider action to waive the City's portion of outstanding ad valorem tax, including penalties and interest, on the listed properties.