



## COMMISSION STAFF REPORT

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**MEETING DATE:**

January 16, 2024

**SUBMITTED BY:**

Rick Meyer, Assessor

**TITLE:**

Canyonlands Needles Outpost

**RECOMMENDATION:**

Personal property taxes that have been collected from Needles Outpost must be refunded.

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**SUMMARY** Prior to 2020 Needles Outpost was on a section of State School Trust Land and paid personal property taxes on the leased property( buildings and equipment). In 2020 the Nature Conservancy purchased the property from the State. Personal property taxes should have been paid by the Nature Conservancy instead of the lessee of the business. This was not found out until 2023, and lessee had been making payments. Therefore, lessee is due a refund of the payments made from 2020 to the present. The lessee before 2020 is gone, cannot collect, therefore write off 2018 and 2019 personal property taxes that are due.

Nature conservancy will be billed for the three past years

**HISTORY/PAST ACTION**

**FISCAL IMPACT** Refund will be \$1,800.00