



COMMISSION STAFF REPORT

MEETING DATE:

January 16, 2024

SUBMITTED BY:

Rick Meyer, Assessor

TITLE:

Personal Property Delinquent
Accounts

RECOMMENDATION: Accounts
from 2009 to 2019 write off books,
2020 forward continue collection
activities.

SUMMARY: A review of personal property accounts found many that are delinquent in payments. Accounts from 2009 to 2014 are uncollectible by State Statute therefore would like to remove these from off of the records. Accounts from 2015 to 2019 are collectable but the cost exceeds the efforts to collect. Therefore, remove these amounts from records.

HISTORY/PAST ACTION: Have consulted with the San Juan County Attorney's Office on how to resolve the delinquencies. Also, consulted with the State Tax Commission on what to do.

FISCAL IMPACT: 2009 to 2014 delinquent amount \$13, 327.00, write off accounts.

2015 to 2019 delinquent amount \$21, 197.00, write off accounts.