

	Billed					Paid						
	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023
Canyonlands Needles Outpost (Nature Conservancy)	808.4	873.9	860.9	842.1	0	0	3385.3	0	0	0	0	0
Needles Outpost (Dorsey & Church)	0	0	0	0	812.8	65.2	877.96	300	0	0	0	600
							4263.26					1800

- = Amount billed to this business BU-01-0A26 (2 different operators). Needs to be billed to property owner, or written off.
- =Amount paid by current contractor / leasee. Needs to be refunded to current contactor / leasee.
- = Can only collect with a judgement or decree
- = Can collect by attaching to real property or seizure and sale of assets.

Recap: Our records only go back to 2012 on this business. Taxes billed and paid from 2012 - 2015. Business shows as closed in 2016 - 2017.

In 2018 (roughly) the State put the land and assets up for sale. The Nature Conservancy bought it, but did not pay Business Personal Property Taxes (BPPT) on the business assets

In 2021, the assets were leased to a private contractor. They did not pay the BPPT for 2021 -2022 and most of 2023. Late in 2022 collection efforts were made and the contractor started making payments on the delinquent taxes.

Late in 2023, the payments stopped and we got more aggressive on collection efforts.

County Assessor looked into the situation and determined that there was an error made back in 2020 / 2021 in setting up the new contractor / leasee business.

The contractor / leasee actually owns NO assets and should not have been billed the BPPT. The fixed assets should be attached to the Real Property where applicable and the BPP should have been set up under a lessor account.

Assessor's recommendation:

- Refund the Contractor / leasee all payments they have made to date (\$1,800).
- Write off the delinquent tax due from 2018 and 2019. Do not get a judgement or decree.
- Bill the delinquent taxes (2020 - 2024) to the actual property owner.
- if not paid by 5/15/24, attach the delinquent tax amount to owners Real Property.