

**RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
SAN MIGUEL COUNTY, COLORADO
AMENDING RESOLUTION #1998-13 IMPLEMENTING A PROPERTY TAX WORK-
OFF PROGRAM FOR THE ELDERLY AND THE DISABLED**

Resolution #2009 - 34

WHEREAS, the San Miguel County Board of County Commissioners (“BOCC”) enacted Resolution #1998-13, “Implementing a Property Tax Work-off Program for the Elderly” on February 18, 1998; and

WHEREAS, C.R.S. Title 39, Article 3.7, Part 1, authorizing Colorado taxing entities to enact a property tax work-off program was amended in 2003 to include persons with a disability as being eligible to participate in a qualifying local government's property tax work-off program; and

WHEREAS, the BOCC does hereby find and determine that a need currently exists in San Miguel County for a county property tax work-off program that would serve persons with a qualifying disability, as well as the elderly, with such a program to be administered by the county's human resources director; and

NOW, THEREFORE, BE IT RESOLVED by the San Miguel County Board of County Commissioners as follows:

1. Except to the extent specifically amended by this resolution all provisions of Resolution # 1998 – 13, a copy of which is attached hereto and incorporated herein by reference as Exhibit A, shall continue to remain in full force and effect.
2. All references in Resolution #1998-13 to the “San Miguel County Senior Property Tax Work-off Program” are hereby amended to read: “San Miguel County Senior and Disabled Persons Property Tax Work-off Program.”
3. In order to qualify for participation in the county's property tax work-off program as a person with a disability, in addition to satisfying the other applicable requirements, such person must have been previously determined to be disabled for purposes of receiving Social Security Disability Income or Supplemental Security Disability Income, and provide appropriate documentation of such disability determination with their application.
4. Section 4 of Resolution #1998-13 is hereby amended to read as follows:

To apply to the San Miguel County Senior and Disabled Persons Property Tax Work-off Program the applicant shall complete an application available from the San Miguel County Human Resources Office by February 1st for each year the applicant seeks to participate in the program. After the Senior and Disabled Person Property Tax Work-off Program Coordinator matches the applicant with a County Department or Office that may have appropriate work for the applicant, the Coordinator shall send a memo to the Department Head/Elected Official with the name and phone number of the applicant in order that the Department Head/Elected Official

may interview the applicant. The Department Head/Elected Official shall then determine whether or not the applicant will be working in the Department/Office and shall forward the answer in writing to the Program Coordinator. Once accepted into the program by the Program Coordinator, the applicant shall completed all required county employment forms including the W-4 and I-9 Forms, as well as any other documentation required for the applicant to serve as a part-time, temporary, county employee. The County Human Resources Director, or their designee, shall be responsible for the administration of the Program.

5. Section 6 of Resolution #1998-13 is hereby amended by the addition of the following sentence to be inserted at the end of the section:

Program Participants shall earn compensation at the same hourly rate as the then current Colorado minimum wage as established under the applicable Colorado statutes.

6. By its adoption of a Property Tax Work-off Program for Senior and Disabled Persons the BOCC expressly makes no guarantee or representation to any person who may apply to participate in the program that the County will have work available for such a person to perform under the Program. A program applicant's eligibility to participate in the program shall be determined in the reasonable discretion of the Program Coordinator, whose decisions regarding program eligibility shall be final.

DONE and APPROVED at a regular meeting held at Telluride, CO, on December 8, 2009.

**BOARD OF COUNTY COMMISSIONERS
SAN MIGUEL COUNTY, COLORADO**

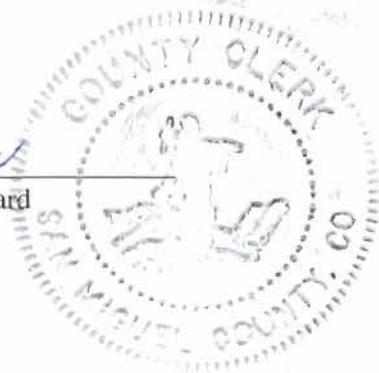
By: *Elaine R.C. Fischer*
Elaine R.C. Fischer, Chair

VOTE:

Elaine R.C. Fischer	<u>Aye</u>	Nay	Abstain	Absent
Art Goodtimes	<u>Aye</u>	Nay	Abstain	Absent
Joan May	<u>Aye</u>	Nay	Abstain	Absent

ATTEST:

John Huebner
Chief Deputy Clerk to the Board



RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF SAN MIGUEL
COUNTY, COLORADO, IMPLEMENTING A PROPERTY TAX WORK-OFF
PROGRAM FOR THE ELDERLY

RESOLUTION # 1998- 13

WHEREAS, Section 39-3.7-101 et seq., Colorado Revised Statutes, provide for the creation of a property tax work-off program for the elderly; and

WHEREAS, The Board of County Commissioners of San Miguel County, Colorado has determined it to be in the interest of the health, safety and welfare of the senior citizens of San Miguel County, Colorado to implement a property tax work-off program which permits those citizens 60 years of age and older to perform work for the County in lieu of the payment of county real property taxes due and owing on the homestead of such taxpayer for any given property tax year (the "Senior Property Tax Work-off Program"); and

WHEREAS, The Board of County Commissioners of San Miguel County, Colorado has appropriated funds for the Senior Property Tax Work-Off Program in the General Fund,

NOW THEREFORE, IT IS HEREBY RESOLVED:

1. That the Senior Property Tax Work-off Program is hereby established in San Miguel County, Colorado effective immediately.
2. In Order to qualify for participation in San Miguel County's Senior Property Tax Work-off Program, all the following requirements shall be satisfied at the time the application is filed and so long thereafter as the taxpayer may participate in the Senior Property Tax Work-off Program:
 - (a) the property on which the property taxes are due and owing is the homestead of the taxpayer making application, and
 - (b) the taxpayer making application must, singly or jointly with another person residing in the homestead, own the fee simple estate or be purchasing the fee simple estate under a recorded instrument of sale; except that nonresidence of the joint owner in the homestead because of ill health of the joint owner shall not prevent the taxpayer from meeting the requirements of this paragraph (b), and
 - (c) the property on which the property taxes are due and owing is not income-producing.

3. The maximum number of hours of work to be performed by a taxpayer pursuant to the Senior Property Tax Work-off Program shall be based upon the calculation of the amount of property taxes, or portion thereof, to be worked off divided by the minimum wage as set by federal law. All monies earned are subject to all applicable payroll taxes, (including social security, federal and state withholding taxes), and shall be included in the participant's annual income.

4. To apply to the Senior Property Tax Work-off Program, the applicant shall fill out an application from the San Miguel County Department of Social Services by March 15th. After the Senior Property Tax Work-off Program Coordinator matches the applicant with a County Department that may have appropriate work for the senior, the Coordinator shall send a memo to the Department Head with the name and phone number of the applicant so that the Department Head can interview the senior. The Department Head shall then decide whether the person will be working in the Department and shall forward the answer in writing to the Program Coordinator. Once accepted into the program by the Program Coordinator, the participant shall complete all required employment forms, including the W-4 Form and the I-9 Form.

5. The maximum number of taxpayers allowed to participate in this Senior Property Tax Work-Off Program shall be limited by the County Departments' demand for workers. In the event that there are no positions available in any County Department for a worker with the skills of the applicant, the Program Coordinator will not be able to place that applicant and the applicant will not be able to participate in the Senior Property Tax Work-Off Program until a suitable position for the applicant arises. In the event that applications for participation in the Senior Property Tax Work-Off Program exceeds the County Departments demand for such workers, there shall be a lottery. The winners of the lottery shall be permitted to participate in the program for that year.

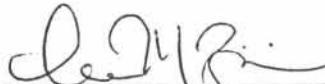
6. Each participant shall be permitted to work a maximum of 100 hours per year in the Senior Property Tax Work-Off Program to offset their property tax bill, provided the Program Coordinator is able to find enough hours of appropriate work for the participant.

7. Upon successful completion of the task(s) assigned to a participant in the Senior Property Tax Work-Off Program, the Department Head who has been supervising the participant's work shall notify the Program Coordinator in writing of the number of hours of satisfactory work the participant has completed. The Program Coordinator shall then notify the Finance Department who will issue a check from the General Fund in the amount of the participant's net earnings from the Senior Property Tax Work-Off Program to the County Treasurer to be credited to the participant's county property tax bill.

8. If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any remaining section, paragraph, clause or provision of this Resolution.

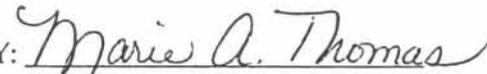
Approved by the San Miguel County Board of County Commissioners at its regular meeting on February 18, 1998.

SAN MIGUEL COUNTY BOARD OF COMMISSIONERS

BY: 

Anna M. Zivian, Chair

Attest:

BY: 

Deputy Clerk