

County denys interest waiver

By Tom Betz
The Goodland Star-News

Two property taxes errors came to light at the Sherman County commission meeting last Tuesday, and with advice from the state Property Valuation Division the commissioners denied any waiver of interest in the two cases.

County Treasurer Iris Scheopner brought the two cases to the county commissioners, and asked if she could waive the interest in both cases.

County Clerk Janet Rumpel said she did not know what the county could do and suggested calling the state for advice.

Scheopner said she had talked to other county treasurers and felt under the home rule laws the county had the discretion to make such a decision.

Commissioner Kevin Rasure asked Scheopner if she had talked to County Attorney Bonnie Selby to see if it was legal?

She said she had not because Selby had been out of town.

Scheopner said the first error was a mix-up in zoning and that it was the realtor's error. She said it was from 2000, and the realtor had paid the taxes, but was asking for relief of the penalty and interest.

The second error was an abstractor's mistake Scheopner said. The person paid the tax and interest, but again was asking if the interest could be waived.

"We should have caught the realtor one earlier," Scheopner said. "The other one was our fault. The abstractor paid the tax, but there was \$81 in interest that did not get paid. The property was sold in 2004. Something was not added until after the sale, and the new owners did not know anything about it."

The commissioners called Bill Waters an attorney in the state property valuation division of the department of revenue in Topeka.

Scheopner explained the first case to Waters.

"We have a 2000 tax on real property," she said. "The new owner is not responsible for the tax it was a mix-up at closing time."

"The realtor would pay the tax, but was asking for the interest to be waived."

"I know of no way to waive the interest," Waters said. "It is considered the cost for the use of money. I have seen it go to the state board of equalization and they do not waive interest. Publications cost could possibly be waived, that is different than the interest."

"State law is silent on the interest question. I cannot point you to a law that says you can waive interest. There is case law that says once the interest is charged it is part of the tax and cannot be waived. There are penalties for unlawfully waiving taxes."

"It is old case law from the 1800s that interest once assessed is part of the tax."

"Not sure this helps."

Waters asked if the county had any part in making a mistake in this case?

"No, the mistake was at closing," Scheopner said. "It should have been found years ago so the interest would not be so high."

"Were there delinquent taxes on the property?" Waters asked.

Scheopner said there weren't any delinquent taxes.

"The realtor admitted making the mistake," she said.

"Then it should be the realtor's duty to pay the difference," Waters said.

"I don't think we should have collected 2001 to 2004 taxes until this was cleaned up," Scheopner said.

"Why?" Water said. "There is no reason not to collect the taxes. You did not violate any law by collecting the taxes in the next years."

"I don't think they can do anything different than pay the interest. They could pay under protests and send the case to the board in Topeka, but as I have said I don't think the board will waive the interest."

Rasure asked about the second case.

Scheopner said the second was where the taxes were paid in 2004. A tax was added on Dec. 31. The property sold on Jan. 28, but the

added tax was not put on the books until Feb. 2.

"Real estate again," Waters said. "That is a little different. The abstractor is not at fault."

"Now you have new owners, good faith purchaser who bought the property that was free and clear. You could abate the whole thing."

"They have paid the tax, but want the interest waived," Rasure said.

"They paid the tax and interest and asked about having the interest waived," Scheopner said.

"We are back to the same rule," Waters said. "How would you handle that in your books?"

Scheopner said she would write a check out of interest.

"I am reluctant to tell you to abate interest because there is no law to abate interest or taxes. How much was it?"

"\$81," Scheopner said.

"In my opinion you would be in better legal grounds to refund the whole thing," Water said, "if the facts are correct you are probably on good ground to consider this a miscalculation on the part of the county. Better to do the whole thing, but not just do the interest."

"Do you follow what I am saying? There is authority to abate the tax in this case. You have authority to go back because it is a clerical error. If you don't want to do that they can appeal to the board, but not just for the interest."

"I think you have given us the answers," Rasure said.

"I said I would ask," Scheopner said. "I will tell them we cannot waive the interest on the first one."

"The second one has been paid," Thomas said.

"The tax is owed," Rasure said. "Someone needed to pay it. It is not up to us to decide."

"We cannot differentiate between the two cases," Thomas said.

"If there is an error it should go upstairs to the assessor for correction," Rasure said.

The commissioners agreed unanimously that they could not split the interest and tax.

Scheopner said she would let the people know.

Reaching out to the steel



Workers reached high into the steel on powered lifts at the coal-fired power plant at the Goodland Energy Center on Wednesday. The coal bunkers didn't seem as large once they were lifted into place. Work has begun on the surrounding structure to assemble the other parts of the plant and enclose the building.

Photo by Tom Betz/The Goodland Star-News

Sherman county declared 'storm ready'

By Tom Betz
The Goodland Star-News

With the work of the emergency management people Sherman County has been named as 'storm ready' the county commissioners heard last Tuesday.

Representatives from the National Weather Service in Goodland told the commissioners the announcement would be made in April, and they will get some signs to be posted on the county roads.

Scott Mentzer, weather service office manager and David Floyd severe weather meteorologist were at the commissioner meeting to let the county know about the approval.

Mentzer said a lot of the work to get the county designated as storm ready was because of Gary Rogers, regional emergency management director, Crissy Conger, county emergency management assistant and director of central dispatch, Judy McKee, county emergency management assistant and Floyd from the weather service.

Commissioner Chuck Thomas said it has been good to have Rogers on board for the past year, and having one person dedicated to emergency management has helped.

"They have been good people to work with," Floyd said. "McKee was the one who made sure all the places in the county had emergency weather radios including Wheatridge Acres, the hospital, and several other places."

Commissioner Kevin Rasure said the teamwork has been good, and that the county appreciates the help with the plan for the emergency operations center out at the weather service.

Mentzer said the plan for the operations center has been submitted to the region, and that has not met any resistance so far.

Mentzer said he is an amateur radio operator or "ham" and that he recently finished a training program for law enforcement and dispatchers. He said eight have become licensed hams.

"These people would be used in emergency for communications," Mentzer said. "Conger was behind getting this done."

Commissioner Mitch Tiede said that Conger has done a great job.

Mentzer said he would get back with the commissioners when details of the storm ready announcement are completed.

In other business the commissioners:

- Approved a revised letter of support for the High Plains Museum building operations project. Tiffani McMinn, economic development director, and Linda Holton, museum curator, had asked the commissioners for a letter of support saying the county would help with the annual operating cost of a new museum.

Rasure said he had question about one sentence in the letter about how much the county would contribute to the new museum operation.

Tiede said he did not like the way the sentence was written.

Thomas said the commissioners did not agree to a specific annual amount.

The commissioners had Rumpel rewrite the letter without the specific sentence.

The commissioners approved the revised letter supporting the new museum, but not putting in a specific amount for the county's commitment to the annual operation cost.

- Heard about a proposal to establish an electronic recycling pickup at the county transfer station. John Miller of Guaranteed Recycling

from Denver talked to the commissioners via speakerphone about recycling electronic devices rather than have them end up in the landfill. Miller said his company started in 1999 and he has a partner who bought into the company about three years ago. Miller said he could bring containers out to Sherman County, and would pick them up when they are filled. He said his people break the electronics into parts and ship them to other companies for reuse.

Rasure asked how Miller charged for the pounds collected?

Miller said the charge depends on the volume, and there may be a fee for transportation. He said the fee varies from 15 cents to 25 cents a pound depending on what is generated. He said the county could build the transportation rate in and it would be closer to the 25 cents rate.

Tiede said he expected the first collection to be pretty big, but then it would probably slow down.

Rasure asked about the disposal

of computer hard drives, and asked about validating the destruction.

Miller said the company does not power up anything, and that hard drives are run through a shredder and separated out.

"We can show that 100 percent of the hard drives are destroyed," Miller said.

Rasure asked Miller to put a proposal together for taking 10 plastic totes at a time.

Miller suggested having a collection event for the first time, and asking for donations to get rid of electronic waste.

Tiede said the county charges a yearly fee to the residents.

Rasure asked Miller if he is mainly taking computers and monitors?

"We take everything you can plug into a wall," Miller said. "We do not want to take refrigerators or stoves, but we take televisions with wooden cabinets."

Miller said he would get the proposal to the commissioners.

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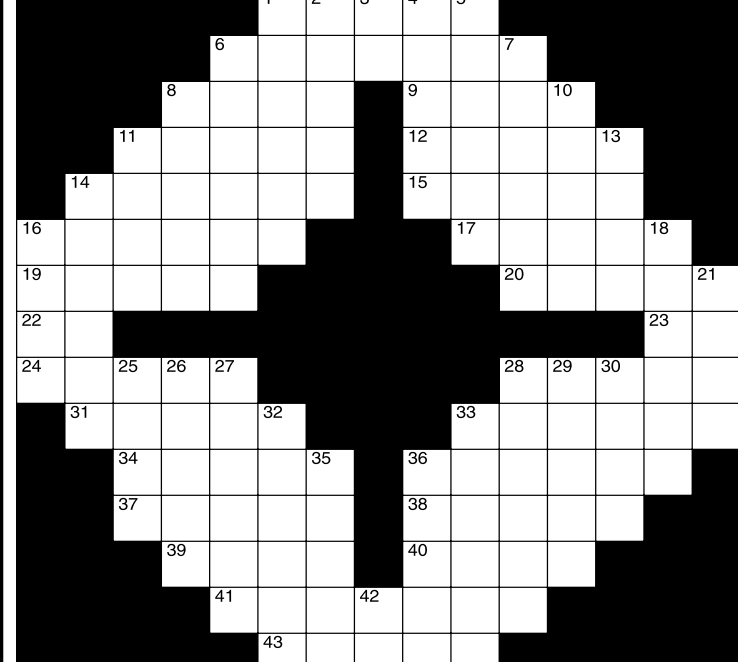


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Crossword Puzzle



- | CLUES ACROSS | CLUES DOWN |
|----------------------------------|-------------------------------------------------|
| 1. Latin ballroom dance | 1. Succession of programs |
| 6. Overhead lining of a room | 2. Buenos _____ |
| 8. Henry's last wife Catherine | 3. Milliliter |
| 9. Rise upward into the air | 4. Wood I _____: large wading birds |
| 11. Eagle's nest | 5. Ski jacket |
| 12. Mistake | 6. Bills of fare |
| 14. Makes joyful | 7. Attic |
| 15. Bonitos | 8. 1st Baron Daryngton, Herbert |
| 16. In a way, removes | 10. Cowboy show |
| 17. City in SW New Hampshire | 11. Expression of sorrow |
| 19. Lettuces | 13. Emotional speech |
| 20. Sum | 14. In a way, falls into ruin |
| 22. Plays music | 16. Electronic counter-counter-measures |
| 23. Gallium | 18. Raptors |
| 24. Plateaus | 21. Young lady |
| 28. Synagogues | 25. Drains |
| 31. Anwar __, Egyptian statesman | 26. Conform |
| 33. Ends | 27. Ancient Persian ruler |
| 34. Monkey of W. Africa | 28. Assembly possessing high legislative powers |
| 36. Hosts film festival | 29. _____ I and Gretel |
| 37. Bow _____: light spar | 30. Economic consumptions |
| 38. Accumulate | 32. Followed |
| 39. Story | 33. Even-toed desert mammals |
| 40. Network of nerves | 35. Cubic meter (French) |
| 41. Fabric | 36. Weight unit for gems |
| 43. Liabilities | 42. A radio band |

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