**Summary of Circumstances – Tax Review Committee 5/15/23**

**Juan Espinoza 04-040-0043**

Mr. Espinoza previously had three delinquent parcels and paid off two of them before the last tax sale. The county granted an extension on this third parcel with assurances from Mr. Espinoza that this last parcel would be paid off before the 2023 tax sale.

Property taxes on the subject parcel are currently 11 years delinquent back to 2012. According to Clerk/Auditor records, Mr. Espinoza has a history of filing bankruptcy without following through:

2016 – #16-29059 dismissed 3/2017

2017 – #17-22679

2018 – We don’t have a case number, but we believe he avoided tax sale through filing bankruptcy.

2019 – #19-23378 dismissed 10/2019

2020 – 1st Extension

2021 – 2nd Extension. Minutes from the meeting indicate that the tax review committee made it clear that there would be no 3rd extension.

Apparently he last re-filed bankruptcy in 2021 #21-23976. Due to a past history of avoiding tax sale through bankruptcy, the court granted temporary relief from a stay due to bankruptcy.

**Cecilia Gomez/Rosalie Mitchell 11-192-0006**

The property owner passed away in 2016 and her estate has been tied up in probate court. We granted an extension to the deceased owner’s sister for the 2022 tax sale while they settled the probate case.

On 5/8/23 the probate court officially appointed Rosalie Mitchell as the personal representative for the late Mrs. Gomez’ estate. The understanding is that the property will now be listed for sale in order to cure the delinquent taxes.

**Kim & Kelly Jonas 15-060-0057**

The owners of the subject property received a first extension in 2022 following the death of their mother who was the owner at the time of that year’s tax sale. They were unaware of the delinquency until we began mailing notices to the property in preparation for the sale.

Where each brother holds a 50% interest it was the understanding of the 1st extension that they would both satisfy half of the delinquency. Kelly Jonas has fulfilled his financial obligation as part of that agreement. However, Kim Jonas as outlined in his 2nd extension request has endured recurring financial obstacles in regards to his health and ability to seek consistent employment.

$5500 have been paid in the last 5 months towards the delinquency leaving roughly $1100 to be paid. I have spoken with Kelly and Kim extensively and the delinquency will be paid in the near future, but they may need additional time to make that happen.