

**THE BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF DOUGLAS, COLORADO**

**RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018 TO  
HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF DOUGLAS,  
COLORADO FOR THE 2019 FISCAL YEAR.**

**WHEREAS**, the Board of County Commissioners of the County of Douglas, State of Colorado (the "Board"), has adopted the annual budget in accordance with the Local Government Budget Law on December 4, 2018; and

**WHEREAS**, the amount of levied property tax revenue necessary to balance the 2019 budget for general operating expenses is \$127,321,536; and

**WHEREAS**, the 2018 valuation for assessments for the County of Douglas, Colorado, as certified by the County Assessor on November 21, 2018 is \$6,438,835,604; now, therefore,

**WHEREAS**, pursuant to the provisions of Section 39-3-119.5, C.R.S., non-exempt personal property parcels shall be exempt from the levy and collection of property tax if the personal property would otherwise be listed on a single personal property schedule and the actual value of such personal property is seven thousand three hundred dollars (\$7,300.00) or less; and

**WHEREAS**, pursuant to Paragraph 8(b) of Section 20 of Article X of the Colorado Constitution, each taxing district in Colorado may enact cumulative uniform exemptions and credits to reduce or end business personal property taxes; and

**WHEREAS**, the personal property tax is a tax which is levied annually and is in addition to all applicable sales and use taxes collected when any personal property is first utilized in a business; and

**WHEREAS**, the Board of County Commissioners of Douglas County believes that increasing the exemption amount for personal property taxes would benefit the businesses in Douglas County, would not significantly impact the County's budgets and would not cause a reduction in services to taxpayers and residents of Douglas County.

**BE IT RESOLVED** by the Board of County Commissioners of the County of Douglas, Colorado:

Section 1. That for the purpose of meeting general operating expenses of the County of Douglas during the 2019 fiscal year there is hereby levied a tax of 19.774 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2018, to be distributed as follows:

General Fund	13.288
Road and Bridge Fund	4.493
Human Services Fund	0.316
Infrastructure Fund	0.500
Capital Expenditures Fund	0.177

Developmental Disabilities Fund	1.000
<b>Total</b>	<b>19.774</b>

Section 2. The Board of County Commissioners of Douglas County, Colorado, enacts for 2018 taxes a uniform exemption from taxation upon business personal property to cause the first hundred thousand dollars (\$100,000) of actual value in business personal property listed on a single personal property schedule to be exempt from the levy and collection of property tax. This exemption amount shall apply to all parcels located in Douglas County and shall apply to those taxes levied by the Board of County Commissioners of Douglas County for the Douglas County Budget, to include the Douglas County General Fund, the Douglas County Road and Bridge Fund, the Douglas County Human Services Fund, the Infrastructure Fund, the Capital Expenditures Fund and excludes the Developmental Disabilities Fund, for the for 2018 taxes, to be collected in calendar year 2019.

Section 3. The Board of County Commissioners of Douglas County, Colorado for the purposes of meeting all debt service expenses of the County of Douglas during the 2019 budget year, hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the County of Douglas for the taxable year 2018.

Section 4. The Board of County Commissioners of Douglas County, Colorado for the purposes of recovering all refunds/abatements applicable to the County of Douglas during the 2019 budget year, hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the County of Douglas for the taxable year 2018.

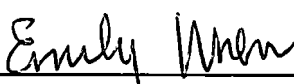
**PASSED AND ADOPTED** this 4th day of December, 2018, in Castle Rock, Douglas County, Colorado.

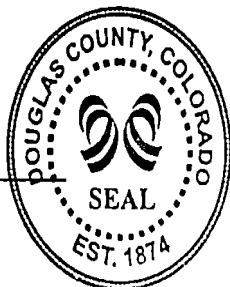
**THE BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF DOUGLAS, COLORADO**

BY:

  
LORA L. THOMAS, Chair

ATTEST:

  
EMILY WRENN, Clerk to the Board



CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments \*

\* School governments must use forms provided by the Colorado Department of Education (303) 866-6600.

TO: County Commissioners of Douglas County, Colorado. The Board of Commissioners of the County of Douglas hereby certifies the following mill levies to be extended upon the GROSS↑ assessed value of \$6,438,835,604 Submitted this date: 11/21/18

PURPOSE	LEVY	REVENUE
1. General Operating Expenses [This includes fire pension, <u>unless</u> fire pension levy is voter-approved; if so, use Line 7 below.]	<u>19.774</u> mills	<u>\$ 127,321,536</u>
2. (Minus) Temporary Property Tax Credit/ Temporary Mill Levy Rate Reduction, 39-1-111.5, C.R.S.	< > mills ‡ \$ < >	
‡ IF THE CREDIT DOES NOT APPLY TO the General Operating Expenses levy PLEASE INDICATE HERE THE LEVY TO WHICH THE CREDIT APPLIES		
SUBTOTAL	<u>19.774</u> mills	<u>\$ 127,321,536</u>
3. General Obligation Bonds and Interest [Special districts must certify separately for each debt pursuant to 32-1-1603, C.R.S.; see Page 2 of this form. If bond levy ended last year, enter date/name].	<u>                    </u> mills	<u>\$</u>
4. Contractual Obligations Approved At Election	<u>                    </u> mills	<u>\$</u>
5. Capital Expenditures [These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts <u>though approval from the Division of Local Government</u> pursuant to 29-1-302(1.5) C.R.S. or for any entity if <u>approved at election</u> .]	<u>                    </u> mills	<u>\$</u>
6. Refunds/Abatements [if the gov't.entity is in more than one county, the levy must be uniform throughout the entity's boundaries].	<u>                    </u> mills	<u>\$</u>
7. Other (specify):	<u>                    </u> mills	<u>\$</u>
TOTAL	<u>19.774</u> mills	<u>\$ 127,321,536</u>

NOTE: Certification must be carried to three decimal places only.  
NOTE: If you certify to more than one county, you must certify the same levy to each county.  
NOTE: If your boundaries extend into more than one county, please list all counties here:

Counties:

Contact person:	Daytime
(print) <u>Martha Marshall</u>	phone: <u>(303) 663-6174</u>
Signed: <u>Lora L Thomas</u>	Title: <u>Chair, Board of County Commissioners</u>

Send one completed copy of this form to the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, Colorado 80203 when you submit it to the Board(s) of County Commissioners. Questions? Call DLG at (303) 866-2156.

↑ As reported by County Assessor in final certification of valuation; use NET Assessed Valuation to calculate any levy.

**THIS APPLIES ONLY TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. Total of all levies should be recorded on Page 1, Line 3.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS:**

1.	Purpose of Issue:	
	Series:	
	Date of Issue:	
	Coupon Rate:	
	Maturity Date:	
	Levy:	
	Revenue:	
2.	Purpose of Issue:	
	Series:	
	Date of Issue:	
	Coupon Rate:	
	Maturity Date:	
	Levy:	
	Revenue:	

**CONTRACTS:**

3.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	
4.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	

Attachment: County Mill Levy Backup (5163 : County Mill Levy Certification)

## CERTIFICATION OF VALUATION BY DOUGLAS COUNTY ASSESSOR

Name of Jurisdiction: 0001 - Douglas County Government

IN DOUGLAS COUNTY ON 11/21/2018

New Entity: No

## USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2018 IN DOUGLAS COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$6,338,899,010
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$6,469,120,610
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$30,285,006
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$6,438,835,604
5. NEW CONSTRUCTION: **	\$132,382,030
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$10,150
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b) C.R.S.): ##	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$12,558.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$249,581.00

\* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colo.

\*\* New construction is defined as: Taxable real property structures and the personal property connected with the structure.

# Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

## Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

## USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2018 IN DOUGLAS COUNTY, COLORADO ON AUGUST 25, 2018

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$61,255,844,844
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$1,391,668,539
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$2,256,982
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0

(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)

## DELETIONS FROM TAXABLE REAL PROPERTY:

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$2,559,691
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$1,534,300

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:-----&gt;

\$0

NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2018

Data Date: 11/20/2018

Packet Pg. 1931

Attachment: County Mill Levy Backup (5163 : County Mill Levy Certification)