

**RESOLUTION NO. 2024-\_\_ R-024-062**

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

**A RESOLUTION AMENDING THE ISSUANCE DATE FOR DOUGLAS COUNTY  
PROPERTY TAX RELIEF CHECKS**

**WHEREAS**, for the general welfare of the residents of Douglas County, Colorado (the “County”), the Board of County Commissioners of the County of Douglas, State of Colorado (the “Board”) authorizes the issuance of checks to property taxpayers from the 2024 Property Tax Relief Fund and for taxes collected on tax-exempt business personal property in July 2024.

**WHEREAS**, Art. X, §20(8)(a) of the Colorado Constitution, permits taxing authorities the authority to “enact cumulative uniform exemptions and credits to reduce or end business personal property taxes.”

**WHEREAS**, on January 9, 2024, the Board adopted a Resolution Levying General Property Taxes for the Year 2023 to Help Defray the Costs of Government for the County of Douglas, Colorado for the 2024 Fiscal Year, which identified 3.679 of the County’s 19.774 mill property tax levy to provide property tax relief, and exempted business personal property in excess of the state provided exemption.

**WHEREAS**, the Board of County Commissioners of the County of Douglas initially authorized property tax relief checks be issued after a property owner’s property tax is paid in full in May and July.

**WHEREAS**, the County’s contractor has informed the Board of difficulties arising from upgrading technology which will delay the production of all property tax relief checks to July 2024.

**WHEREAS**, Douglas County property tax relief checks include 1.) funds from the Property Tax Relief Fund, which are not a tax credit, arise from already levied and collected county property taxes, is not intended to be income, and is issued for the general welfare of the County; and 2.) excess property taxes collected as a result of the County’s increased business personal property exemption, the Board respectfully requests the United States Internal Revenue Service not treat the checks as federal gross income pursuant to I.R.S. Notice 2023-56 citing Rev. Rul. 70-86, 1970-1 C.B. 23.

**BE IT RESOLVED**, by the Board of County Commissioners of the County of Douglas, State of Colorado, authorizes the issuance of all property tax relief checks in July 2024 under the authority and conditions prescribed in this Resolution.

**PASSED AND ADOPTED** this 14<sup>th</sup> day of May 2024, in Castle Rock, Douglas County, Colorado.

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

BY: DocuSigned by:  
*Geo. P. Teal*  
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George Teal, Chair

ATTEST: DocuSigned by:  
*Hayley Hall*  
166E3E33F00249B...  
Hayley Hall, Clerk to the Board

