

# LETTER OF BUDGET TRANSMITTAL

**THIS FORM IS TO BE COMPLETED AND SUBMITTED WITH THE ADOPTED BUDGET NO LATER THAN JANUARY 31.**

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Date: 01/31/2024

Attached is a copy of the 2025 budget for Pan-Ark Estates Metropolitan District  
(name of local government)  
in Lake County, submitted pursuant to Section 29-1-113, C.R.S. This budget  
was adopted on 11/26/2024. If there are any questions on the budget, please  
contact Chris Kellogg at 970-484-0101 x136, and chris@ccgcolorado.com.  
(name of person) (daytime phone) (mailing address)

I, Christopher Kellogg, District Accountant  
(name) (title)  
hereby certify that the enclosed is a true and accurate copy of the 2025 Adopted Budget.  
(year)

Form DLG 54

**PAN-ARK ESTATES METROPOLITAN DISTRICT**  
**RESOLUTION TO ADOPT BUDGET**

WHEREAS, a proposed budget has been submitted to the Board of Directors (the “**Board**”) of Pan-Ark Estates Metropolitan District for fiscal year 2025; and

WHEREAS, upon due and proper notice, published in accordance with law, the budget was open for inspection by the public at a designated place, and a public hearing was held on November 26, 2024, and interested electors were given the opportunity to file or register any objections to the budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, enterprise, reserve transfer and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“**TABOR**”) and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever decreases may have been made in the revenues, like decreases were made to the expenditures so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Pan-Ark Estates Metropolitan District:

1. That estimated expenditures for each fund are as follows:

General Fund:	\$ 172,762
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2. That estimated revenues are as follows:

<u>General Fund:</u>	
From Fund Balance	\$ 78,740
From sources other than general property tax	\$ 10,680
From general property tax levy	<u>\$178,000</u>
Total	\$267,420

3. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of Pan-Ark Estates Metropolitan District for the 2025 fiscal year.

4. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

**TO SET MILL LEVIES**

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$178,000; and

WHEREAS, the 2024 valuation for assessment of the District, as certified by the County Assessor, is \$14,389,679.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Pan-Ark Estates Metropolitan District:

1. That for the purpose of meeting all general operating expenses of the District during the 2025 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 12.370 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$178,000.

2. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Lake County, Colorado, the mill levy for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

**TO APPROPRIATE SUMS OF MONEY**

WHEREAS, the Board of Directors of the Pan-Ark Estates Metropolitan District has made provision in the budget for revenues in an amount equal to the total proposed expenditures as set forth therein; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any inter-fund transfers listed therein, so as not to impair the operations of District.


NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Pan-Ark Estates Metropolitan District that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated in the budget:

General Fund: \$172,762

[Remainder of Page Intentionally Left Blank]

ADOPTED this 26th day of November, 2024.

PAN-ARK ESTATES METROPOLITAN  
DISTRICT

  
Michelle MW Hall (Jan 20, 2025 12:30 PST)  
By \_\_\_\_\_  
Michelle Hall, Chair

ATTEST:

  
Dell Skluzak (Jan 27, 2025 15:48 MST)  
By \_\_\_\_\_  
Dell Skluzak, Secretary











# PAE - Budget Resolution - 2025(00975738\_xAF7F5))

Final Audit Report

2025-01-27

Created:	2025-01-20
By:	Molly Mild (molly@ccgcolorado.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAZ0I43j5JMcvHH1-Y5AN7CjeytOwcl28c

## "PAE - Budget Resolution - 2025(00975738\_xAF7F5))" History

-  Document created by Molly Mild (molly@ccgcolorado.com)  
2025-01-20 - 5:31:26 PM GMT
-  Document emailed to sherpashelley@gmail.com for signature  
2025-01-20 - 5:31:30 PM GMT
-  Document emailed to dell@pipeknife.com for signature  
2025-01-20 - 5:31:30 PM GMT
-  Email viewed by sherpashelley@gmail.com  
2025-01-20 - 8:29:13 PM GMT
-  Signer sherpashelley@gmail.com entered name at signing as Michelle MW Hall  
2025-01-20 - 8:30:09 PM GMT
-  Document e-signed by Michelle MW Hall (sherpashelley@gmail.com)  
Signature Date: 2025-01-20 - 8:30:11 PM GMT - Time Source: server
-  Email viewed by dell@pipeknife.com  
2025-01-27 - 10:48:01 PM GMT
-  Signer dell@pipeknife.com entered name at signing as Dell Skluzak  
2025-01-27 - 10:48:34 PM GMT
-  Document e-signed by Dell Skluzak (dell@pipeknife.com)  
Signature Date: 2025-01-27 - 10:48:36 PM GMT - Time Source: server
-  Agreement completed.  
2025-01-27 - 10:48:36 PM GMT

# CERTIFICATE OF PUBLICATION

STATE OF COLORADO } SS

County of Lake

PROOF OF PUBLICATION

I, JAMES O'ROURKE Being first duly sworn according to law, on oath depose and say, that I am, and at all the times herein mentioned, was the publisher of the Herald Democrat and that said Herald Democrat is a weekly newspaper of general circulation, in said County and State, printed and published in the County of Lake and State of Colorado, and that copies of each number thereof are, and at all the times herein mentioned were, regularly distributed and delivered, by carrier or mail, to each of the subscribers said newspaper, in accordance with the customary method of business in newspaper offices.

That the annexed  
PUBLIC NOTICE  
FROM  
CENTENNIAL CONSULTING GROUP

In the matter of  
PAN-ARK ESTATES METRO DISTRICT PROPOSED BUDGET

This a true copy of the original, and the same was regularly published in the newspaper proper and not in a supplement, for the full period of 1 INSERTIONS of said newspaper, and that the first publication was in the issue dated NOVEMBER 21<sup>ST</sup>, 2024 and that the last publication of the same was in the issue dated NOVEMBER 21<sup>ST</sup>, 2024 and the said Herald Democrat has been established, printed and published for the full period of fifty-two consecutive weeks, and continuously and uninterruptedly prior to the said date of the first publication of the notice aforesaid, in the County of Lake and State of Colorado, and is a newspaper duly qualified for the publishing of said notice within the meaning of an Act of the General Assembly of the State of Colorado, approved May 30th, 1923, and entitled "An act to Amend an Act Entitled 'An Act Concerning Legal Notices, Advertisements and Publications and the Fees of Printers and Publishers thereof, and to Repeal all Acts and Parts of Acts in Conflict with the Provisions of this Act'," and within the meaning of an Act amendatory thereof, approved May 18th, 1931 and entitled "An Act to Amend Section 4, of Chapter 139, Session Laws of Colorado, 1923, relating to Legal Notices and Advertisements," and within the meaning of any and all other Acts amendatory thereof or supplemental thereto. And further affiant saith not.

Pursuant to C.R.S. 24-70-103(5) this notice has also been posted online and available at: <https://www.leadvilleherald.com> and posted online and available at Colorado Press Association Network-Colorado Public Notice Database at: <https://www.publicnoticecolorado.com>.

*James O'Rourke*

The above certificate of publication was subscribed and sworn to before me by the above named James O'Rourke who is personally known to me to be the identical person described in the above certificate, on the 21st day of November, 2024 A.D.  
FEIN # 92-1379977

*Tomalee Young*

Tomalee Young  
NOTARY PUBLIC/STATE OF COLORADO  
NOTARY ID #20034020559  
My Commission Expires: July 15, 2027

TOMALEE YOUNG  
Notary Public  
State of Colorado  
Notary ID # 20034020559  
My Commission Expires 07-15-2027

**PUBLIC NOTICE  
NOTICE CONCERNING PROPOSED 2024  
BUDGET  
OF THE PAN-ARK ESTATES METRO-  
POLITAN DISTRICT**

NOTICE is hereby given that that a copy of the proposed 2025 Budget of the Pan-Ark Estates Metropolitan District (the "District") has been filed in the office of Centennial Consulting Group, 2619 Canton Court, Suite A, Fort Collins, Colorado, where the same is open for public inspection; and that such proposed 2025 Budget will be considered at a public hearing of the Board of Directors of the District to be held on November 26, 2024 at 5:45 p.m. The meeting will be held virtually via Zoom through the following access information:

<https://zoom.us/j/93883932190?pwd=yGD9bvJXrIrbYhHtUBI0znQr5sUPh.1>

Webinar ID: 938 8393 2190  
Passcode: 419081

One tap mobile  
+17193594580,93883932190#,,,,\*419081# US  
+12532050468,93883932190#,,,,\*419081# US

Any elector within the District may, at any time prior to the final adoption of the 2025 Budget, inspect the budget and file or register any objection thereto.

PAN-ARK ESTATES METROPOLITAN DISTRICT

By: /s/ Nikolas Wagner, District Manager  
Published in The Herald Democrat November 21, 2024

**PAN-ARK ESTATES METROPOLITAN DISTRICT**

**2025 BUDGET MESSAGE**

Attached please find a copy of the adopted 2025 budget for the Pan-Ark Estates Metropolitan District.

Pan-Ark Estates Metropolitan District has adopted a budget for one fund, a General Fund, to provide for the payment of general operating expenditures related to the statutory compliance of the District, snow removal and other road maintenance costs.

The District imposed a 12.370 mill levy for 2025, which will generate \$178,000 of revenue. The Districts have no employees, and all services are contracted.

The Districts' accountants have utilized the modified accrual basis of accounting and the budget has been adopted after proper postings, publications, and public hearing.

# Pan-Ark Estates 2025 Budget

## General Fund

Modified Accrual Basis	2023		2024	
	Actual	2024 Budget	Estimated Actual	2025 Budget
<b>Beginning Fund Balance</b>	970	(10,553)	(10,553)	78,740
<b>Income</b>				
Interest Revenue	14	-	30	-
Design Review Fees	-	-	-	-
Property Taxes	102,421	174,987	180,333	178,000
Specific Ownership Taxes	5,040	10,499	94	10,680
Tax Related Interest	377	-	911	-
Other Revenue	10	-	-	-
<b>Total Income</b>	<b>107,862</b>	<b>185,486</b>	<b>181,368</b>	<b>188,680</b>
<b>Expense</b>				
<i>General and Administrative</i>				
Management & Accounting	13,440	15,000	15,092	18,000
Remediation	-	-	-	500
Legal	13,073	7,500	13,348	8,000
Audit/Tax Prep	1,200	1,500	1,500	1,500
Election	-	-	-	3,000
Contingency	-	-	-	-
Insurance	8,739	4,000	18	4,200
Treasurers Fees	3,038	5,250	5,374	5,340
Other Fees	619	-	-	-
Office	127	500	77	500
Community Events	-	-	-	-
Dues and Compliance	332	349	406	422
<b>Total G&amp;A</b>	<b>40,568</b>	<b>34,099</b>	<b>35,815</b>	<b>41,462</b>
<i>Utilities</i>				
Electric	661	-	61	100
<i>Road Maintenance</i>				
Fuel	-	-	-	-
Signage	165	-	-	5,000
Road Grading and Maintenance	46,115	70,000	34,509	80,000
Streets/Sidewalks	-	-	65	-
Contingency	-	28,880	-	15,000
Equipment Leasing	12,829	-	-	-
Equipment Operator	-	-	-	-
Equipment Maintenance	-	-	-	-
Snow Removal - Contracted Services	19,047	30,000	21,625	31,200
Equipment Leasing	-	-	-	-
Snow Removal Operator	-	-	-	-
Equipment Maintenance	-	-	-	-
<b>Total Road Maintenance</b>	<b>78,156</b>	<b>128,880</b>	<b>56,199</b>	<b>131,200</b>
<b>Total Expenses</b>	<b>119,385</b>	<b>162,979</b>	<b>92,075</b>	<b>172,762</b>
<b>Excess Revenues (Expenses)</b>	<b>(11,523)</b>	<b>22,507</b>	<b>89,293</b>	<b>15,918</b>
<b>Ending Fund Balance</b>	<b>(10,553)</b>	<b>11,954</b>	<b>78,740</b>	<b>94,658</b>
<b>Restricted (TABOR)</b>				<b>5,183</b>



### CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Lake County, Colorado.

On behalf of the Pan-Ark Estates Metropolitan District,  
(taxing entity)<sup>A</sup>  
the Board of Directors,  
(governing body)<sup>B</sup>  
of the Pan-Ark Estates Metropolitan District,  
(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 14,389,679 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 14,389,679 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/11/2024 for budget/fiscal year 2025  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>12.370</u> mills	<u>\$ 178,000</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	<u>&lt;0.000 &gt;</u> mills	<u>\$ &lt; 0.00 &gt;</u>
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b><u>12.370</u> mills</b>	<b><u>\$ 178,000</u></b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b><u>12.370</u> mills</b>	<b><u>\$ 178,000</u></b>

Contact person: Chris Kellogg Phone: (970) 484-0101 x136  
Signed: \_\_\_\_\_ Title: District Accountant

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates?  Yes  No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.)**. Taxing entities that are Special Districts or Subdistricts of 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. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

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

**BONDS<sup>J</sup>:**

- 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<sup>K</sup>:**

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

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

<sup>A</sup> **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government<sup>C</sup>.

<sup>B</sup> **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

<sup>C</sup> **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

<sup>D</sup> **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a “tax increment financing” entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* *Gross Assessed Value* found on Line 2 of Form DLG 57.

<sup>E</sup> **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25<sup>th</sup> each year and may amend it, one time, prior to December 10<sup>th</sup>. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

<sup>F</sup> **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use “tax increment financing” to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

<sup>G</sup> **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

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**<sup>H</sup> General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

**<sup>I</sup> Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)**—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

**<sup>J</sup> General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)**—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

**<sup>K</sup> Contractual Obligation (DLG 70 Page 1 Line 4)**—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

**<sup>L</sup> Capital Expenditures (DLG 70 Page 1 Line 5)**—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 through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

**<sup>M</sup> Refunds/Abatements (DLG 70 Page 1 Line 6)**—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

**<sup>N</sup> Other (DLG 70 Page 1 Line 7)**—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.