### LETTER OF BUDGET TRANSMITTAL

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

То:	Division of Local Gover 1313 Sherman Street, Ro Denver, Colorado 8020	oom 521		Date: 1/20	0/2025
	hed is a copy of the 20 <u>25</u> arimer Con		, c	1 1	1)
was a	dopted on 10/29/202	4	If there are an	ny questions on	the budget, please
conta	ct <u>Gavin Spaur</u> (name of person	at 970-48 ) (day	34-0101 x 129 (time phone)	, and <u>accounting</u> ( <b>maili</b> ng	ng@ccgcolorado.com ng address)
	Gavin Spaur (name)  oy certify that the enclose				, Adopted Budget.
					Form DLG 54

#### RESOLUTION

### TO ADOPT 2025 BUDGET, APPROPRIATE SUMS OF MONEY, AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY THE GROVE METROPOLITAN DISTRICT NO. 3

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE GROVE METROPOLITAN DISTRICT NO. 3, LARIMER COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025,

WHEREAS, the Board of Directors of The Grove Metropolitan District No. 3 has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on October 29, 2024 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$0; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$0; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$0; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$0; and

- WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$0; and
- WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$0; and
- WHEREAS, the 2025 valuation for assessment for the District as certified by the Larimer County Assessor is \$5,569; and
- WHEREAS, at an election held on November 1, 2005, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.
- NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GROVE METROPOLITAN DISTRICT NO. 3 OF LARIMER COUNTY, COLORADO:
- Section 1. <u>Adoption of Budget</u>. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of The Grove Metropolitan District No. 3 for calendar year 2025.
- Section 2. <u>Budget Revenues</u>. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.
- Section 3. <u>Budget Expenditures</u>. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.
- Section 4. <u>Levy of General Property Taxes</u>. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2025 as follows:
- A. <u>Levy for General Operating and Other Expenses</u>. That for the purposes of meeting all general operating expense of the District during the 2025 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2025.
- B. <u>Temporary Tax Credit or Rate Reduction</u>. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2025.
- C. <u>Levy for General Obligation Bonds and Interest</u>. That for the purposes of meeting all debt retirement expense of the District during the 2025 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the following "Certification of Tax Levies," there is hereby levied a tax of 0.000 mills upon each

dollar of the total valuation for assessment of all taxable property within the District for the year 2025.

- D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2025 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.
- E. <u>Levy for Capital Expenditures</u>. That for the purposes of meeting all capital expenditures of the District during the 2025 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2025.
- F. <u>Levy for Refunds/Abatements</u>. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2025.
- Section 5. <u>Property Tax and Fiscal Year Spending Limits</u>. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.
- Section 6. <u>Certification</u>. That the appropriate officers of the District are hereby authorized and directed to certify by December 15, 2024, to the Board of County Commissioners of Larimer County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Larimer County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2024 in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.
- Section 7. <u>Appropriations</u>. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

[remainder of page intentionally left blank; signature page follows]

### ADOPTED this 29th day of October, 2024.

THE GROVE METROPOLITAN DISTRICT NO. 3

Brad Fancher

Brad Fancher (Jan 16, 2025 10:57 MST)

President

# GRV D3 - 2025 Budget Resolution

Final Audit Report 2025-01-16

Created: 2025-01-14

By: Molly Mild (molly@ccgcolorado.com)

Status: Signed

Transaction ID: CBJCHBCAABAAQZsC-os6Q8HlykbZ6sYAU20dlBColBF9

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#### Colorado

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PO Box 631823 Cincinnati, OH 45263-1823

#### **AFFIDAVIT OF PUBLICATION**

G GROUP CENTENNIAL CONSULTIN Centennial Consulting Group 2619 Canton Ct Ste A Fort Collins CO 80525-6319

#### STATE OF WISCONSIN, COUNTY OF BROWN

The Fort Collins Coloradoan, a daily newspaper printed and published in the city of Fort Collins, Larimer County, State of Colorado, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue:

#### 10/17/2024

and that the fees charged are legal. Sworn to and subscribed before on 10/17/2024

Legal Clerk

Notary, State of WI, County of Brown

21418

My commission expires

Publication Cost:

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#### THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KEEGAN MORAN Notary Public State of Wisconsin NOTICE OF HEARING ON PROPOSED 2025 BUDGET

AND 2024 BUDGET AMENDMENT NOTICE IS HEREBY GIVEN that the proposed budgets for the ensuing year of 2025 have been submitted to Grove Metropolitan District Nos. 1-3 ("Districts"). Such proposed budgets will be considered at a meeting and public hearing of the Boards of Directors of the Districts to be held at 10:00 a.m. on October 29, 2024 via Zoom telephone and videoconference. To attend and participate by telephone, dial 719-359-4580 and enter Meeting ID: 971 1220 8691, Passcode 342482

NOTICE IS FURTHER GIVEN that amendments to the 2024 budgets of the Districts may also be considered at the above-referenced meeting and public hearing of the Boards of Directors of the Districts, Copies of the proposed 2025 budgets and the amended 2024 budgets, required, are available for public inspection at the offices of Centen-Consulting Group, nial Canton Court, Suite A, Fort Collins, CO 80525. Any interested elector within the Districts may, any time prior to final adoption of the 2025 budgets and the amended 2024 budgets, if required, file or register any objections thereto.

GROVE METROPOLITAN

**DISTRICT NOS. 1-3** 

By: /s/ Bradley Fancher, President

10675397 Coloradoan October 17, 2024

## THE GROVE METROPOLITAN DISTRICT NO. 3 2025 BUDGET MESSAGE

The Grove Metropolitan Districts Nos. 1-3 are quasi-municipal governmental entities organized and operated pursuant to provisions set forth in the Colorado Special District Act. The districts formed in 2005 and are located in Laporte, Colorado. The districts were organized to provide funding, construction, integration, and coordination of infrastructure and have a service area of approximately 69.93 acres

The districts have no employees at this time and all operations and administrative functions are contracted.

The budgets are prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the districts' financial statements.

#### District No. 3

District No. 3 anticipates no income or expenses for 2025. District No.3 did not impose any mill levies for 2025.

# Grove Metropolitan District No. 3 2025 Budget General Fund

Modified	Accrual	Racie

Modified Accrual Basis				
	2022	2023	2024	2025
	Budget	Budget	Budget	Budget
Beginning Fund Balance	-	-	-	-
Income				
Developer Advance	-	-	-	-
Interest Revenue	-	-	-	-
Property Taxes	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Total Budgeted Operating Income	-	-	-	-
Expense				
General and Administrative				
Management & Accounting Services	-	-	-	-
Legal	_	-	-	_
Audit/Tax Prep	-	-	-	-
Election	_	-	-	_
Insurance	_	-	-	_
Treasurers Fees	-	-	-	-
Office	_	-	-	_
Dues and Compliance	_	-	-	_
Utilities				
Water	_	-	-	-
Landscape				
Landscape Contract	_	-	-	-
Snow Removal	_	-	-	_
Other				
Contingency	_	-	_	_
Total Budgeted Operating Expense	-	-	-	-
Excess Revenue (Expenses)	-	-	-	-
Ending Fund Balance	-	-	-	<u>-</u>
Capital Fund				
Capital I ullu	2022	2023	2024	2025
	2022	2023	2024	2025

Capital Fund				
	2022	2023	2024	2025
	Budget	Budget	Budget	Budget
Beginning Fund Balance	-	-	-	-
Income				
Developer Advances	-	-	-	-
Total Income	-	-	-	-
Capital Projects	-	-	-	_
Total Expense	-	-	-	-
Excess Revenue (Expenses)	-	-	-	-
Ending Fund Balance		-	-	
Total Levy				

Debt Service Fund				
	2022	2023	2024	2025
	Budget	Budget	Budget	Budget
Beginning Fund Balance	-	-	-	-
Income				
Developer Advances	-	-	-	-
Total Income	-	-	-	-
Capital Projects	-	-	-	-
Total Expense	-	-	-	-
Excess Revenue (Expenses)	-	-	-	-
Ending Fund Balance		-	-	
Total Levy				

## County Tax Entity Code

TO: County Con	nmissioners <sup>1</sup> of	Larimer Co	unty		, Colorado.
On behalf of the	Grove Metropolitan District No. 3				,
		(ta	axing entity) <sup>A</sup>		,
the	Board of Directors	(6	governing body)	В	
of the	Grove Metropolitan District No. 3				
to be levied again assessed valuation Note: If the assessor (AV) different than the Increment Financing calculated using the Inproperty tax revenue multiplied against the Submitted:	r certified a NET assessed valuation he GROSS AV due to a Tax (TIF) Area <sup>F</sup> the tax levies must be NET AV. The taxing entity's total will be derived from the mill levy e NET assessed valuation of: 12/11/2024	\$ 5,569 (GROSS <sup>D</sup> a  \$ 5,569 (NET <sup>G</sup> as USE VALUE	ssessed valuation	on, Line 2 of the Certificann, Line 4 of the Certificat AL CERTIFICATION SOR NO LATER THAN cal year 2025	·
(no later than Dec. 15)	(mm/dd/yyyy)				(уууу)
PURPOSE (s	see end notes for definitions and examples)		LE	$VY^2$	REVENUE <sup>2</sup>
1. General Oper	rating Expenses <sup>H</sup>		0.000	mills	\$ <sup>0</sup>
	emporary General Property Ta Iill Levy Rate Reduction <sup>1</sup>	ax Credit/	< 0.000	> mills	<u>\$ &lt; 0</u> >
SUBTOTA	AL FOR GENERAL OPERAT	ING:	0	mills	<b>\$</b> 0
3. General Obli	gation Bonds and Interest <sup>J</sup>			mills	<b>\$</b> 0
4. Contractual C	Obligations <sup>K</sup>			mills	<b>\$</b> 0
5. Capital Exper	nditures <sup>L</sup>			mills	<b>\$</b> 0
6. Refunds/Aba	tements <sup>M</sup>			mills	<b>\$</b> 0
7. Other <sup>N</sup> (speci	fy):			mills	<b>\$</b> 0
` -				mills	<b>\$</b> 0
	TOTAL: Sum of General Subtotal and L	al Operating Lines 3 to 7	0.000	mills	<b>\$</b> <sup>0</sup>
Contact person:	Gavin Spaur		Phone:	(970) 484-0101	
Signed:	Harr dann		Title:	District Accountant	i
operating levy to	a: Does the taxing entity have a account for changes to assess	sment 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.

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<sup>&</sup>lt;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>&</sup>lt;sup>2</sup> Levies must be rounded to <u>three</u> decimal places and revenue must be calculated from the total <u>NET assessed valuation</u> (Line 4 of Form DLG57 on the County Assessor's <u>FINAL</u> 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:

BON	DS <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:	
CON	TRACTS <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.

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notes.

- B 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 <u>ex officio</u> of a county public improvement district (PID); the board of a water and sanitation district constitutes <u>ex officio</u> 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.
- Degroes 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.
- E 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.
- F 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.
- GNET 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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A 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>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>1</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.
- J 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.
- K 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 <u>if</u> they are approved by counties and municipalities <u>through public hearings</u> pursuant to 29-1-301(1.2) C.R.S. and for special districts <u>through approval from the Division of Local Government</u> pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if <u>approved at election</u>. Only levies approved by these methods should be entered on Line 5.
- M 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.
- Nother (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.

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