



## ICENOGL SEAVR POGUE

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August 29, 2024

Town of Frederick  
Attn: Town Clerk  
401 Locust Street  
Frederick, CO 80530  
(Via Email: [townclerk@FrederickCO.gov](mailto:townclerk@FrederickCO.gov))

Office of the State Auditor  
1525 Sherman Street, 7<sup>th</sup> Floor  
Denver, Colorado 80203  
(Via E-Portal)

Division of Local Government  
1313 Sherman Street, Rm 521  
Denver, Colorado 80203  
(Via E-Portal)

Weld County Clerk and Recorder  
Weld County Colorado  
1402 North 17<sup>th</sup> Avenue  
Greeley, Colorado 80631  
(Via Email: [weld-districts@weldgov.com](mailto:weld-districts@weldgov.com))

### **Re: Annual Report for Columbine Heights Metropolitan District**

To Whom It May Concern:

Pursuant to Section 32-1-207(3) C.R.S., enclosed please find the 2023 Annual Report for Columbine Heights Metropolitan District.

Please contact our office with any questions regarding the Annual Report.

Sincerely,

Icenogle Seaver Pogue  
A Professional Corporation

*Hannah Pogue*

Hannah Pogue  
Legal Assistant

# COLUMBINE HEIGHTS METROPOLITAN DISTRICT

## 2023 ANNUAL REPORT TO THE TOWN OF FREDERICK

Pursuant to the Service Plan (“Service Plan”) for Columbine Heights Metropolitan District (the “District”), the District is required to provide an annual report to the Town of Frederick (the “Town”) with regard to certain matters that occurred during calendar year 2023. Capitalized terms not defined in this 2023 Annual Report shall have the meanings assigned to them in the Service Plan.

In addition, pursuant to Section 32-1-207(3)(c), C.R.S., the District is required to submit an annual report for the preceding calendar to the Town, the Division of Local Government, the state auditor, and the Weld County Clerk and Recorder. The District hereby submits this annual report to satisfy the above requirements for the year 2023.

### **I. SERVICE PLAN – ANNUAL REPORT REQUIREMENTS.**

#### **1. A narrative summary of the progress of the District in implementing the Service Plan.**

The District was formed by Order of the Weld County District Court issued on November 20, 2023 and recorded on November 30, 2023. As of December 31, 2023, plans for implementing the Service Plan were ongoing.

#### **2. Except when an exemption from audit has been granted for the fiscal year under the Local Government Audit Law, the audited financial statements of the District for the fiscal year including a statement of financial condition (i.e. balance sheet) as of December 31 of the report year and the statement of operations (i.e. revenues and expenditures) for the report year. If exempt from audit, the District shall provide a copy of the Request for Exemption and the State’s approval for the exemption.**

An application for exemption from audit was filed on behalf of the District for the fiscal year ending December 31, 2023. A copy of the application for exemption from audit is attached hereto as **Exhibit A**.

#### **3. Unless disclosed within a separate schedule to the financial statements, a summary of the capital expenditures incurred by the District in development of Public Improvements in the report year, as well as any Public Improvements proposed to be undertaken in the five (5) years following the report year.**

The District did not incur any capital expenditures for the development of Public Improvements in 2023. Construction of Public Improvements is anticipated to commence in 2025.

**4. Unless disclosed within a separate schedule to the financial statements, a summary of the financial obligations of the Districts at the end of the report year, including the amount of outstanding Debt, the amount and terms of any new Debt issued in the report year, the amount of payment or retirement of existing Debt of the District in the report year, the total assessed valuation of all taxable properties within the Districts as of January 1 of the report year, and the current mill levy of the District pledged to Debt retirement in the report year.**

The District did not issue any Debt and had no outstanding Debt as of December 31, 2023.

The assessed valuation as of January 10, 2024 of the District is \$8,515,800.

The District did not pledge mills to Debt retirement within the report year since the District had not issued any Debt as of December 31, 2023.

**5. The District's budget for the calendar year in which the annual report is submitted.**

A copy of the 2024 budget for the District is attached hereto as **Exhibit B**.

**6. A summary of residential development in the District for the report year.**

No residential development was undertaken in the District in 2023.

**7. A summary of all fees, charges and assessments imposed by the District as of January 1 of the report year.**

The District did not impose any fees, charges, or assessments in 2023.

**8. Certification of the Board that no action, event or condition enumerated in Section 14.4 of the Town Land Use Code (Material Modification) has occurred in the report year, or certification that such event has occurred but that an amendment to the Service Plan that allow such event has been approved by Town Board.**

The Board of Directors of the District certifies that no action, event or condition enumerated in Section 14.4 of the Town Land Use Code has occurred in 2023 which constitutes a material modification of the Service Plan.

**9. The name, business address and telephone number of each member of the Board and its chief administrative officer and general counsel, together with the date, place and time of the regular meetings, if any, of the Board.**

Board Members

Michael Blumenthal  
c/o Icenogle Seaver Pogue, P.C.  
4725 S. Monaco Street, Suite 360

Denver, Colorado 80237  
(303) 292-9100

Bob Quinette  
c/o Icenogle Seaver Pogue, P.C.  
4725 S. Monaco Street, Suite 360  
Denver, Colorado 80237  
(303) 292-9100

Harvey Deutsch  
c/o Icenogle Seaver Pogue, P.C.  
4725 S. Monaco Street, Suite 360  
Denver, Colorado 80237  
(303) 292-9100

Jill Knuckles  
c/o Icenogle Seaver Pogue, P.C.  
4725 S. Monaco Street, Suite 360  
Denver, Colorado 80237  
(303) 292-9100

General Legal Counsel

Alan D. Pogue  
Icenogle Seaver Pogue, P.C.  
4725 S. Monaco Street, Suite 360  
Denver, Colorado 80237  
(303) 292-9100

Regular Board Meetings

The fourth Mondays of April and October 2024, at 1:00 p.m., via MS Teams or other reliable virtual or telephonic platform.

**10. A list of all Intergovernmental Agreements entered into in the report year.**

- *Intergovernmental Agreement between the Town and the District*, dated March 19, 2024.

**11. Information regarding any rules and regulations adopted by the District in the report year.**

On June 27, 2024, the Board adopted a Resolution Adopting the Green Valley Ranch East Metropolitan District No. 9 Technology Accessibility Statement and Technical Standards.

**12. A summary of any litigation involving the District or Public Improvements.**

The District's General Counsel is not aware of any litigation concerning the District or Public Improvements as of December 31, 2023.

**13. A list of Public Improvements conveyed by the District to the Town or Weld County, Colorado.**

No Public Improvements had been conveyed by the District to the Town or Weld County, Colorado, as of December 31, 2023.

**14. Notice of any uncured defaults on Debt.**

As of the date of submission of this 2023 Annual Report, the District is not aware of any uncured events of default by the District

**15. Information regarding any inability of the Districts to pay its obligations.**

As of the date of submission of this 2023 Annual Report, the District is not aware of any inability of the District to pay its obligations.

**II. SPECIAL DISTRICT ACT (SECTION 32-1-207(3)(c), C.R.S.) ANNUAL REPORT REQUIREMENTS:**

**For the year ending December 31, 2023, the Districts make the following report pursuant to Section 32-1-207(3)(c), C.R.S.:**

**1. Boundary changes made.**

No boundary changes have been made within the year ending December 31, 2023.

**2. Intergovernmental agreements entered into or terminated with other governmental entities.**

See Section I.10. above.

**3. Access information to obtain a copy of rules and regulations adopted by the board.**

For information concerning rules and regulations adopted by the Districts please contact the Assistant District's General Counsel:

Alan D. Pogue  
Icenogle Seaver Pogue, P.C.  
4725 S. Monaco Street, Suite 360  
Denver, Colorado 80237  
(303) 292-9100

**4. A summary of litigation involving public improvements owned by the special district.**

See Section I.12. above.

**5. The status of the construction of public improvements by the special district.**

See Section I.1. above.

**6. A list of facilities or improvements constructed by the special district that were conveyed or dedicated to the county or municipality.**

See Section I.13. above.

**7. The final assessed valuation of the special district as of December 31 of the reporting year.**

See Section I.4. above.

**8. A copy of the current year's budget.**

See Section I.5. above.

**9. A copy of the audited financial statements, if required by the “Colorado Local Government Audit Law”, part 6 of article 1 of title 29, or the application for exemption from audit, as applicable.**

See Section I.2. above.

**10. Notice of any uncured defaults existing for more than ninety days under any debt instrument of the special district.**

See Section I.14. above.

**11. Any inability of the special district to pay its obligations as they come due under any obligation which continues beyond a ninety-day period.**

See Section I.15. above.

**EXHIBIT A**  
**2023 Application for Exemption from Audit**

# APPLICATION FOR EXEMPTION FROM AUDIT

# SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE **LONG FORM**.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

## EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

## READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.  
APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.  
APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

<http://www.lexisnexis.com/hottopics/Colorado/>

## CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
- Will this application be submitted electronically?
  - If yes, have you read and understand the new Electronic Signature Policy? See [Click Here](#) new policy ->
  - or--
  - If yes, have you included a resolution?
  - Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
  - Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
- If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.

[Click here to go to the portal](#)



## FILING METHODS

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

**WEB PORTAL:** <https://apps.leg.co.gov/osa/lg>

**MAIL:** Office of the State Auditor  
Local Government Audit Division  
1525 Sherman St., 7th Floor  
Denver, CO 80203

*Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.*

**QUESTIONS?** Email: [osa.lg@coleg.gov](mailto:osa.lg@coleg.gov) OR Phone: 303-869-3000

## IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

**NAME OF GOVERNMENT  
ADDRESS**

Columbine Heights Metropolitan District
c/o Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd
Loveland, CO 80537
Tracie Kaminski
970-669-3611
<a href="mailto:traciek@pcgi.com">traciek@pcgi.com</a>

For the Year Ended  
12/31/23  
or fiscal year ended:


**CONTACT PERSON  
PHONE  
EMAIL**

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

**NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE**

Tracie Kaminski
District Accountant
Pinnacle Consulting Group, Inc.
550 W Eisenhower Blvd, Loveland, CO 80537
970-669-3611

PREPARER <small>(SIGNATURE REQUIRED)</small>	DATE PREPARED				
	03/22/2024				
Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center; padding: 2px;"> <b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small> </td> <td style="width: 50%; text-align: center; padding: 2px;"> <b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small> </td> </tr> <tr> <td style="text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table>	<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>				
<input checked="" type="checkbox"/>	<input type="checkbox"/>				

## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ -	Please use this space to provide any necessary explanations
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify): Property Tax TIF	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ -	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify):	\$ -	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ -	

## PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	
3-1	Administrative	\$ -	Please use this space to provide any necessary explanations
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ -	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ -	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ -	
3-10	Utilities and telephone	\$ -	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Other (specify):	\$ -	
3-24	County Treasurer's Fees	\$ -	
3-25		\$ -	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ -	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - **STOP**. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		Yes	No		
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, <b>MUST</b> explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, <b>MUST</b> explain below: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
	Outstanding at end of prior year*	Issued during year	Retired during year		
	Outstanding at year-end				
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -

\*\*Subscription Based Information Technology Arrangements

\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt? If yes: How much?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Date the debt was authorized:		
	\$ 20,000,000.00		
	9/12/2023		
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	\$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	\$ -		
4-8	Does the entity have any lease agreements? If yes: What is being leased? What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	\$ -		

Part 4 - Please use this space to provide any explanations/comments or attach separate documentation, if needed

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ -	
5-2	Certificates of deposit	\$ -	
	<b>Total Cash Deposits</b>		\$ -
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
5-3		\$ -	
		\$ -	
	<b>Total Investments</b>		\$ -
	<b>Total Cash and Investments</b>		\$ -

Please answer the following questions by marking in the appropriate boxes

		Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 6-1 Does the entity have capital assets?  Yes       No
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, **MUST** explain:  Yes       No

6-3 Complete the following capital & right-to-use assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 7-1 Does the entity have an "old hire" firefighters' pension plan?  Yes       No
- 7-2 Does the entity have a volunteer firefighters' pension plan?  Yes       No

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

Part 7 - Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, **MUST** explain:  Yes       No       N/A

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, **MUST** explain:  Yes       No       N/A

If yes: Please indicate the amount budgeted for each fund for the year reported:

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 5,000

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

- |            |   |                                     |                          |
|------------|---|-------------------------------------|--------------------------|
|            |   | Yes                                 | No                       |
| <b>9-1</b> | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?</b><br><small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**If no, MUST explain:**

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- |             |  |                                     |                                     |
|-------------|--|-------------------------------------|-------------------------------------|
|             |  | Yes                                 | No                                  |
| <b>10-1</b> | <b>Is this application for a newly formed governmental entity?</b>                     | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| If yes:     | <b>Date of formation:</b> <input style="width: 400px;" type="text" value="9/12/2023"/> |                                     |                                     |
| <b>10-2</b> | <b>Has the entity changed its name in the past or current year?</b>                    | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

If yes: **Please list the NEW name & PRIOR name:**

- |             |   |                                     |                          |
|-------------|---|-------------------------------------|--------------------------|
|             |   | Yes                                 | No                       |
| <b>10-3</b> | <b>Is the entity a metropolitan district?</b><br><b>Please indicate what services the entity provides:</b><br><small>construction, installation, financing and operation of public improvements, including streets, traffic safety controls, landscaping, water, sanitary sewer, storm drainage, television relay, transportation, and park and recreation facilities</small> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes:     | <input style="width: 600px; height: 15px;" type="text"/>  |                                     |                          |

- |             |   |                          |                                     |
|-------------|---|--------------------------|-------------------------------------|
|             |   | Yes                      | No                                  |
| <b>10-4</b> | <b>Does the entity have an agreement with another government to provide services?</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | <b>List the name of the other governmental entity and the services provided:</b>      |                          |                                     |
| If yes:     | <input style="width: 600px; height: 15px;" type="text"/>                              |                          |                                     |

- |             |  |                          |                                     |
|-------------|--|--------------------------|-------------------------------------|
|             |  | Yes                      | No                                  |
| <b>10-5</b> | <b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | <b>Date Filed:</b> <input style="width: 450px;" type="text"/>  |                          |                                     |

- |             |   |                          |                                     |
|-------------|---|--------------------------|-------------------------------------|
|             |   | Yes                      | No                                  |
| <b>10-6</b> | <b>Does the entity have a certified Mill Levy?</b>  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | <b>Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):</b> |                          |                                     |

Bond Redemption mills		-
General/Other mills		-
Total mills		-
	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>

- |             |  |                          |                          |                                     |
|-------------|--|--------------------------|--------------------------|-------------------------------------|
|             |  | Yes                      | No                       | N/A                                 |
| <b>10-7</b> | <b><span style="color: red;">NEW 2023!</span> If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.</b> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**Please use this space to provide any additional explanations or comments not previously included:**

## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box		YES	NO
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

# Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

### Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

**The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:**

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, **or**
  - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

**Print the names of ALL members of current governing body below.**

**A MAJORITY of the members of the governing body must sign below.**

<p>Board Member 1</p>	<p>Print Board Member's Name Michael Blumenthal</p>	<p>I <u>Michael Blumenthal</u>, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                  Signed <u>Michael Blumenthal</u>                  Date: 3/22/2024   14:54:50 PDT                  My term Expires: <u>May 2027</u></p>
<p>Board Member 2</p>	<p>Print Board Member's Name Bob Quinette</p>	<p>I <u>Bob Quinette</u>, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                  Signed <u>Bob Quinette</u>                  Date: 3/25/2024   10:30:22 PDT                  My term Expires: <u>May 2027</u></p>
<p>Board Member 3</p>	<p>Print Board Member's Name Harvey Deutsch</p>	<p>I <u>Harvey Deutsch</u>, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                  Signed _____                  Date: _____                  My term Expires: <u>May 2025</u></p>
<p>Board Member 4</p>	<p>Print Board Member's Name Jill Knuckles</p>	<p>I <u>Jill Knuckles</u>, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                  Signed <u>Jill Knuckles</u>                  Date: 3/24/2024   09:41:00 CDT                  My term Expires: <u>May 2025</u></p>
<p>Board Member 5</p>	<p>Print Board Member's Name</p>	<p>I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                  Signed _____                  Date: _____                  My term Expires: _____</p>
<p>Board Member 6</p>	<p>Print Board Member's Name</p>	<p>I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                  Signed _____                  Date: _____                  My term Expires: _____</p>
<p>Board Member 7</p>	<p>Print Board Member's Name</p>	<p>I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.                  Signed _____                  Date: _____                  My term Expires: _____</p>



# EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

## RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 20XX FOR THE **(name of government)**, STATE OF COLORADO.

WHEREAS, the **(governing body)** of **(name of government)** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

**[Choose 1 or 2 below, whichever is applicable]**

(1) WHEREAS, neither revenue nor expenditures for **(name of government)** exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual)**, a person skilled in governmental accounting; and

**OR**

(2) WHEREAS, neither revenues nor expenditures for **(name of government)** exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual or firm)**, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the **(governing body)** of the **(name of government)** that the application for exemption from audit for **(name of government)** for the Fiscal Year ended \_\_\_\_\_, 20XX, has been personally reviewed and is hereby approved by a majority of the **(governing body)** of the **(name of government)**; that those members of the **(governing body)** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **(name of government)** for the fiscal year ended \_\_\_\_\_, 20XX.

ADOPTED THIS \_\_\_ day of \_\_\_\_\_, A.D. 20XX.

EXAMPLE - DO NOT FILL OUT THIS PAGE

\_\_\_\_\_  
Mayor/President/Chairman, etc.

ATTEST:

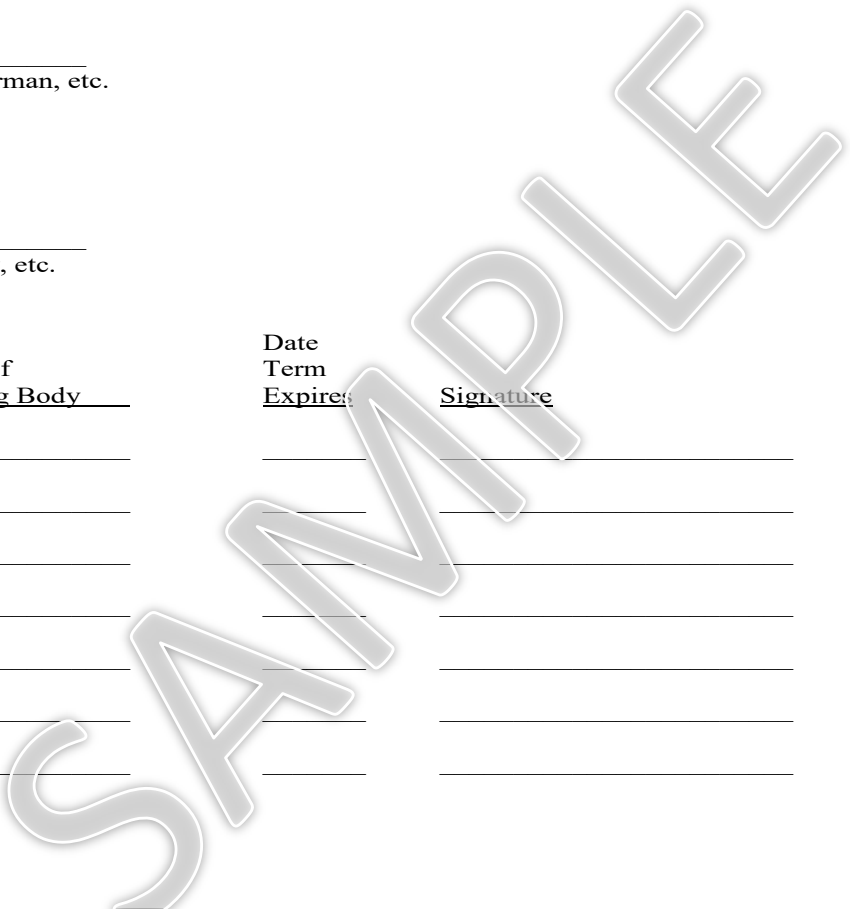
\_\_\_\_\_  
Town Clerk, Secretary, etc.

Type or Print Names of  
Members of Governing Body \_\_\_\_\_

Date  
Term  
Expires

Signature

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____



**EXHIBIT B**  
**2024 Budget and 2024 Budget Resolution**

CERTIFIED RECORD  
OF  
PROCEEDINGS RELATING TO  
**COLUMBINE HEIGHTS METROPOLITAN DISTRICT**  
WELD COUNTY, COLORADO  
AND THE BUDGET HEARING  
FOR FISCAL YEAR  
2024

STATE OF COLORADO            )  
   )  
 COUNTY OF WELD                )ss.  
   )  
 COLUMBINE HEIGHTS            )  
 METROPOLITAN                 )  
 DISTRICT                         )

The Board of Directors of the Columbine Heights Metropolitan District, Weld County, Colorado, held a meeting via Microsoft Teams on Tuesday, February 13, 2024, at 2:00 P.M.

The following members of the Board of Directors were present:

Michael Blumenthal, President  
 Bob Quinette, Secretary & Treasurer  
 Harvey Deutsch, Assistant Secretary  
 Jill Knuckles, Assistant Secretary

Also in Attendance: Alan Pogue; Icenogle Seaver Pogue, P.C.  
 Shannon Randazzo, Shannon McEvoy, Irene Buenavista, Michael Garcia, and Andrew Kunkel; Pinnacle Consulting Group, Inc.

Mr. Pogue stated that proper publication was made to allow the Board to conduct a public hearing on the District's 2024 budget. Ms. Randazzo opened the public hearing on the District's proposed 2024 budget. There being no public comment on the District's budget, the public hearing was closed.

Thereupon, Director Blumenthal moved to adopt the following Resolution:

## RESOLUTION

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES, ADOPTING A BUDGET, SETTING FORTH MILL LEVIES, AND APPROPRIATING SUMS OF MONEY TO THE GENERAL FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE COLUMBINE HEIGHTS METROPOLITAN DISTRICT, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024, AND ENDING ON THE LAST DAY OF DECEMBER 2024,

WHEREAS, the Board of Directors of the Columbine Heights Metropolitan District 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 on February 10, 2024, in the Longmont Times-Call, a newspaper having general circulation within the boundaries of the District, pursuant to statute, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on February 13, 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 so that the budget remains in balance, as required by law,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COLUMBINE HEIGHTS METROPOLITAN DISTRICT OF WELD COUNTY, COLORADO:

Section 1. 2024 Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 2. 2024 Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Adoption of Budget for 2024. 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 Columbine Heights Metropolitan District for the calendar year 2024.

Section 4. 2024 Levy of Property Taxes. That the foregoing budget indicated that the amount of money necessary to balance the budget from property taxes for the 2024 Budget year is \$0. That the 2023 valuation for assessment, as certified by the Weld County Assessor, is \$8,515,800.

A. Levy for General Operating Fund. That for the purposes of meeting all general operating expenses of the District during the 2024 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the 2023 total valuation of assessment of all taxable property within the District.

Section 5. Property Tax and Fiscal Year Spending Limits. 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. Certification to County Commissioners. The District's Manager is hereby authorized and directed to immediately certify to the County Commissioners of Weld County, Colorado, the 0.000 mill levy for the District hereinabove determined and set.

**[Remainder of Page Left Blank Intentionally]**

Section 7. Appropriations. 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.


Section 8. Budget Certification. That the budget shall be certified by Director Quinette, Secretary & Treasurer of the District, and made a part of the public records of the Columbine Heights Metropolitan District.

The foregoing Resolution was seconded by Director Deutsch.

**[Remainder of Page Left Blank Intentionally]**



ADOPTED AND APPROVED this 13th day of February 2024.

DocuSigned by:  
  
5C188ECB242E445...  
\_\_\_\_\_  
President

STATE OF COLORADO            )  
  )  
COUNTY OF WELD                )ss.  
  )  
COLUMBINE HEIGHTS             )  
METROPOLITAN                  )  
DISTRICT                         )

I, Bob Quinette, Secretary & Treasurer to the Board of Directors of the Columbine Heights Metropolitan District, Weld County, Colorado, do hereby certify that the foregoing pages constitute a true and correct copy of the record of proceedings of the Board of Directors of said District, adopted at a meeting of the Board held via Microsoft Teams on Tuesday, February 13, 2024, at 2:00 P.M., as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2024; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown. Further, I hereby certify that the attached budget is a true and accurate copy of the 2024 budget of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 13th day of February 2024.

DocuSigned by:  
*Bob Quinette*  
7F8F595C2330476...



## Management Budget Report

BOARD OF DIRECTORS  
COLUMBINE HEIGHTS METROPOLITAN DISTRICT

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2024.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in blue ink, appearing to read "Jan Bernasch".

Pinnacle Consulting Group, Inc.  
February 13, 2024

### Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537  
(970)669-3611 (303)333-4380  
[www.PCGI.com](http://www.PCGI.com)

*Serving our clients and community through excellent dependable service.*

COLUMBINE HEIGHTS METROPOLITAN DISTRICT		
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS		
GENERAL FUND		
		<b>2024</b>
		<b>Adopted</b>
		<b>Budget</b>
<b>Revenues</b>		
	Developer Advances	\$ 51,500
<b>Total Revenues</b>		<b>\$ 51,500</b>
<b>Expenditures</b>		
	Accounting and Finance	\$ 15,000
	District Management	15,000
	Legal	15,000
	Office, Dues and Other	1,000
	Contingency	4,000
<b>Total Expenditures</b>		<b>\$ 50,000</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>\$ 1,500</b>
<b>Beginning Fund Balance</b>		<b>\$ -</b>
<b>Ending Fund Balance</b>		<b>\$ 1,500</b>
<b>Components of Ending Fund Balance:</b>		
	TABOR Reserve (3% of revenues)	\$ 1,500
	Unreserved	-
<b>Total Fund Balance</b>		<b>\$ 1,500</b>
<b>CAPITAL PROJECTS FUND</b>		
		<b>2024</b>
		<b>Adopted</b>
		<b>Budget</b>
<b>Revenues</b>		
	Capital Advances	\$ 75,000
	Interest and Other Income	-
<b>Total Revenues</b>		<b>\$ 75,000</b>
<b>Expenditures</b>		
	Formation and Organization	\$ 75,000
	Capital Outlay	-
<b>Total Expenditures</b>		<b>\$ 75,000</b>
<b>Net Other Sources/(Uses) of Funds</b>		<b>\$ -</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>\$ -</b>
<b>Beginning Fund Balance</b>		<b>\$ -</b>
<b>Ending Fund Balance</b>		<b>\$ -</b>

## **COLUMBINE HEIGHTS METROPOLITAN DISTRICT**

### **2024 BUDGET MESSAGE**

Columbine Heights Metropolitan District is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act. The District, located in the Town of Fredrick, Colorado, was organized to provide construction, installation, financing and operation of public improvements, including streets, traffic safety controls, landscaping, water, sanitary sewer, storm drainage, television relay, transportation, and park and recreation facilities.

The District has no employees at this time and all operations and administrative functions are contracted.

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

#### **General Fund**

The District budgeted an amount of \$50,000 for administrative costs in 2023. Expenses are budgeted to be funded by developer advances.

#### **Capital Projects Fund**

The District budgeted an amount of \$75,000 for formation and organization costs. Expenses are budgeted to be funded by developer advances.

# CERTIFICATION OF VALUATION BY WELD COUNTY ASSESSOR

Name of Jurisdiction: 1820 - COLUMBINE HEIGHTS METROPOLITAN DISTRICT

IN WELD COUNTY ON 12/10/2023

New Entity: Yes

<b>USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY</b>
--

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 2023 IN WELD COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$0
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$8,515,800
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$8,515,800
5. NEW CONSTRUCTION: **	\$0
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
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.):	\$0.00
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.):	\$0.00

\* 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.

<b>USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY</b>
---

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 2023 IN WELD COUNTY, COLORADO ON AUGUST 25, 2023

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$9,234,245
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$0
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
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:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

@ 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:----->	\$0
--	-----

NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2023

IN ACCORDANCE WITH 39-5-128(1.5)C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	
** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3). C.R.S.	