


LETTER OF BUDGET TRANSMITTAL

Date: January 30, 2024  
To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached are the 2024 budget and budget message for HORIZON METROPOLITAN DISTRICT NO. 10 in Arapahoe County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 6, 2023. If there are any questions on the budget, please contact:

Nic Carlson, District Manager  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO  
Tel.: 303-779-5710

I, Nic Carlson as District manager of the Horizon Metropolitan District No. 10, hereby certify that the attached is a true and correct copy of the 2024 budget.

By:   
1DD9550D4E8A4D5  
Nic Carlson, District Manager

STATE OF COLORADO  
COUNTY OF ARAPAHOE  
HORIZON METROPOLITAN DISTRICT NO. 10  
2024 BUDGET RESOLUTION

The Board of Directors of the Horizon Metropolitan District No. 10, Arapahoe County, Colorado held a regular meeting on Wednesday, November 1, 2023 at the hour of 9:00 A.M. via MS Teams.

The following members of the Board of Directors were present:

|               |                |
|---------------|----------------|
| David Crowder | President      |
| Karen Voit    | Vice President |
| Jason Rutt    | Secretary      |

Also present were: Alan D. Pogue, Esq., Icenogle Seaver Pogue, P.C.  
Shauna D'Amato, Kaitlin Frey, Nic Carlson, Margaret Henderson, and Terri Boroviak;  
CliftonLarsonAllen LLP  
Eric Keesen and William Medellin; BrightView Landscape Services, Inc.  
Peter Navik and Victoria Patridge; Members of the Public

Ms. Henderson reported that proper notice was made to allow the Board of Directors of the Horizon Metropolitan District No. 10 to conduct a public hearing on the 2024 budget and, prior to the meeting, each of the directors had been notified of the date, time and place of this meeting and the purpose for which it was called. It was further reported that this meeting is a regular meeting of the Board of Directors of the District and that a notice of regular meeting was posted on a public website of the District/in the designated public place within the boundaries of the District no less than twenty-four hours prior to the holding of the meeting, and to the best of her/his knowledge, remains posted to the date of this meeting.

Thereupon, Director Rutt introduced and moved the adoption of the following Resolution:

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN AND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE HORIZON METROPOLITAN DISTRICT NO. 10, ARAPAHOE 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 (the “Board”) of the Horizon Metropolitan District No. 10 (the “District”) has authorized its treasurer and accountant to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget was submitted to the Board for its review and consideration on or before October 15, 2023; and

WHEREAS, due and proper notice was published on October 19, 2023 in the *Aurora Sentinel* indicating (i) the date and time of the hearing at which the adoption of the proposed budget will be considered; (ii) that the proposed budget is available for inspection by the public at a designated place; (iii) that any interested elector of the District may file any objections to the proposed budget at any time prior to the final adoption of the budget by the District; and (iv) if applicable, the amount of the District’s increased property tax revenues resulting from a request to the Division of Local Government pursuant to Section 29-1-302(1), C.R.S.; and an original publisher’s Affidavit of Publication is attached hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, the proposed budget was open for inspection by the public at the designated place; and

WHEREAS, a public hearing was held on Wednesday, November 1, 2023 and interested electors were given the opportunity to file or register any objections to said proposed budget and any such objections were considered by the Board; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available to the Board regarding the effects of Section 29-1-301, C.R.S., and Article X, Section 20 of the Colorado Constitution; 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; and

WHEREAS, pursuant to Section 29-1-113(1), C.R.S., the Board shall cause a certified copy of the budget, including the budget message and any resolutions adopting the budget, appropriating moneys and fixing the rate of any mill levy, to be filed with the Division of Local Government within thirty (30) days following the beginning of the fiscal year of the budget adopted; and

WHEREAS, pursuant to Section 32-1-1201, C.R.S., the Board shall determine in each year the amount of money necessary to be raised by taxation, taking into consideration those items required by law, and shall certify the rate so fixed to the board of county commissioners of each county within the District or having a portion of its territory within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HORIZON METROPOLITAN DISTRICT NO. 10, ARAPAHOE COUNTY, COLORADO:

Section 1. Summary of 2024 Revenues and 2024 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2024, as more specifically set forth in the budget attached hereto as Exhibit B and incorporated herein by this reference, are accepted and approved.

Section 2. Adoption of Budget. That the budget as submitted, and if amended, then as amended, and attached hereto as Exhibit B and is approved and adopted as the budget of the District for fiscal year 2024. In the event the final assessed valuation provided by the Arapahoe County Assessor's Office differs from the assessed valuation used in the proposed budget, the District's accountant is hereby directed to modify and/or adjust the budget and mill levy certification as needed to reflect the final assessed valuation without the need for additional Board authorization.

Section 3. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

Section 4. Budget Certification. That the budget shall be certified by Jason Rutt, Secretary of the District, and made a part of the public records of the District and a certified copy of the approved and adopted budget shall be filed with the Division of Local Government.

Section 5. 2024 Levy of General Property Taxes. 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 total valuation of assessment of all taxable property within the District for the year 2024.

Section 6. 2024 Mill Levy Adjustment. The Board may adjust the mill levy, as specifically set forth in the District's Service Plan (the "Adjusted Mill Levy"). The Board hereby determines in good faith to establish the Adjusted Mill Levy as set forth in the mill levy certification attached hereto as Exhibit C pursuant to the authority granted by its Service Plan to ensure that the District's revenues shall be neither diminished nor enhanced as a result of the

changes effecting the mill levy. Subject to adjustment and finalization by the District's accountant in accordance with Sections 2 and 3 hereof, the Board further authorizes that the Adjusted Mill Levy be reflected in the District's Certification of Tax Levies to be submitted to the Board of County Commissioners of Arapahoe County on or before January 10, 2024, for collection in 2024.

Section 7. Certification to County Commissioners. That the Board Secretary and/or District's accountant are hereby authorized and directed to immediately certify to the Board of County Commissioners of Arapahoe County, the mill levy for the District hereinabove determined and set. That said certification shall be in substantially the following form attached hereto as Exhibit C and incorporated herein by this reference.

**[The remainder of this page is intentionally left blank.]**

The foregoing Resolution was seconded by Director Voit.

RESOLUTION APPROVED AND ADOPTED THIS 1ST DAY OF NOVEMBER, 2023.

HORIZON METROPOLITAN DISTRICT NO. 10

DocuSigned by:

*David Crowder, Jr.*

By: David Crowder

Its: President

STATE OF COLORADO  
COUNTY OF ARAPAHOE  
HORIZON METROPOLITAN DISTRICT NO. 10

I, Jason Rutt, hereby certify that I am a director and the duly elected and qualified Secretary of the Horizon Metropolitan District No. 10, and that the foregoing constitutes a true and correct copy of the record of proceedings of the Board of Directors of the District, adopted at a regular meeting of the Board of Directors of the Horizon Metropolitan District No. 10, held on November 1, 2023, via MS Teams, 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.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 1st day of November, 2023.



DocuSigned by:  
*Jason Rutt*  
A096B4809165409...  
Jason Rutt, Secretary

**EXHIBIT A**

Affidavit  
Notice as to Proposed 2024 Budget



SENTINEL  
PROOF OF PUBLICATION

STATE OF COLORADO  
COUNTY OF ARAPAHOE }ss.

I DAVID PERRY, do solemnly swear that I am the PUBLISHER of the SENTINEL; that the same is a weekly newspaper published in the Counties of Arapahoe, Adams, and Denver; State of Colorado and has a general circulation therein; that said newspaper has been published continuously and uninterruptedly in said Counties of Arapahoe, Adams and Denver for a period of more than fifty-two consecutive weeks prior to the first publication of the annexed legal notice or advertisement; that said newspaper has been admitted to the United States mails as second-class matter under the provisions of the Act of March 30, 1923, entitled "Legal Notices and Advertisements," or any amendments thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado. That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said weekly newspaper for the period 1 of consecutive insertions; and that the first publication of said notice was in the issue of said newspaper dated October 19 A.D. 2023 and that the last publication of said notice was in the issue of said newspaper dated October 19 A.D. 2023.

I witness whereof I have hereunto set my hand this 19th day of October A.D. 2023.



Subscribed and sworn to before me, a notary public in the County of Arapahoe, State of Colorado, this 19th day of October A.D. 2023.



Notary Public



NOTICE AS TO PROPOSED 2024  
BUDGET HEARING  
FOR THE HORIZON METROPOLITAN  
DISTRICT NOS. 1 - 10

NOTICE IS HEREBY GIVEN that Proposed Budgets ("Proposed Budgets") have been submitted to the Boards of Directors of the HORIZON METROPOLITAN DISTRICT NOS. 1 - 10 for the ensuing year of 2024. Copies of such Proposed Budgets have been filed in the office of the District Manager at 8390 E. Crescent Parkway, Suite 300, Greenwood Village, CO 80111, where same are open for public inspection. Such Proposed Budgets will be considered at a regular meeting of the HORIZON METROPOLITAN DISTRICT NOS. 1 - 10, to be held on November 1, 2023 at 9:00 a.m. via MS Teams:  
[https://teams.microsoft.com/join/19%3ameeting\\_ZmM5NmVjNmUzGI1NC00MjRkLWJlNDctMGFIMzVhMDYyY2Q0%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%227e93cd08-3bae-48d3-b32e-d8f57cd88c24%22%7d](https://teams.microsoft.com/join/19%3ameeting_ZmM5NmVjNmUzGI1NC00MjRkLWJlNDctMGFIMzVhMDYyY2Q0%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%227e93cd08-3bae-48d3-b32e-d8f57cd88c24%22%7d)  
Call-in #: 720-547-5281; Meeting ID: 326 674 889#

Any interested electors within the HORIZON METROPOLITAN DISTRICT NOS. 1 - 10 may inspect the Proposed Budgets and file or register any objections at any time prior to the final adoption of the 2024 budgets.

BY ORDER OF THE  
BOARDS OF DIRECTORS:  
HORIZON METROPOLITAN  
DISTRICT NOS. 1 - 10  
By: /s/ ICENOGL SEAVER POGUE, P.C.  
Publication: October 19, 2023  
Sentinel

**NOTICE AS TO PROPOSED 2024 BUDGET HEARING  
FOR THE  
HORIZON METROPOLITAN DISTRICT NOS. 1 – 10**

**NOTICE IS HEREBY GIVEN** that Proposed Budgets (“Proposed Budgets”) have been submitted to the Boards of Directors of the **HORIZON METROPOLITAN DISTRICT NOS. 1 – 10** for the ensuing year of 2024. Copies of such Proposed Budgets have been filed in the office of the District Manager at 8390 E. Crescent Parkway, Suite 300, Greenwood Village, CO 80111, where same are open for public inspection. Such Proposed Budgets will be considered at a regular meeting of the HORIZON METROPOLITAN DISTRICT NOS. 1 – 10, to be held on November 1, 2023 at 9:00 a.m. via MS Teams:

[https://teams.microsoft.com/l/meetup-](https://teams.microsoft.com/l/meetup-join/19%3ameeting_ZmM5NmVjNmUtZGI1NC00MjRkLWJiNDctMGFIMzVhMDYyY2Q0%40t)

[join/19%3ameeting\\_ZmM5NmVjNmUtZGI1NC00MjRkLWJiNDctMGFIMzVhMDYyY2Q0%40t](https://teams.microsoft.com/l/meetup-join/19%3ameeting_ZmM5NmVjNmUtZGI1NC00MjRkLWJiNDctMGFIMzVhMDYyY2Q0%40t)

[hread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-](https://teams.microsoft.com/l/meetup-join/19%3ameeting_ZmM5NmVjNmUtZGI1NC00MjRkLWJiNDctMGFIMzVhMDYyY2Q0%40t)

Call-in #: 720-547-5281; Meeting ID: 326 674 889#

Any interested electors within the HORIZON METROPOLITAN DISTRICT NOS. 1 – 10 may inspect the Proposed Budgets and file or register any objections at any time prior to the final adoption of the 2024 budgets.

**BY ORDER OF THE BOARDS OF DIRECTORS:  
HORIZON METROPOLITAN DISTRICT NOS. 1 – 10**

By: /s/ ICENOGLE SEAVER POGUE, P.C.

Published In: *Aurora Sentinel*  
Published On: October 19, 2023

**EXHIBIT B**

Budget Document  
Budget Message

**HORIZON METROPOLITAN DISTRICT NO. 10**  
**ANNUAL BUDGET**  
**FOR YEAR ENDING DECEMBER 31, 2024**

**HORIZON METROPOLITAN DISTRICT NO. 10  
GENERAL FUND  
2024 BUDGET  
WITH 2022 ACTUAL AND 2023 ESTIMATED  
For the Years Ended and Ending December 31,**

1/18/24

|   | ACTUAL<br>2022 | ESTIMATED<br>2023 | BUDGET<br>2024 |
|---|----------------|-------------------|----------------|
| BEGINNING FUND BALANCES   | \$ -           | \$ -              | \$ -           |
| REVENUES  |                |                   |                |
| Total revenues  | -              | -                 | -              |
| Total funds available   | -              | -                 | -              |
| EXPENDITURES  |                |                   |                |
| Total expenditures  | -              | -                 | -              |
| Total expenditures and transfers out<br>requiring appropriation | -              | -                 | -              |
| ENDING FUND BALANCES  | \$ -           | \$ -              | \$ -           |

**HORIZON METROPOLITAN DISTRICT NO. 10  
PROPERTY TAX SUMMARY INFORMATION  
2024 BUDGET  
WITH 2022 ACTUAL AND 2023 ESTIMATED  
For the Years Ended and Ending December 31,**

1/18/24

| ACTUAL<br>2022 | ESTIMATED<br>2023 | BUDGET<br>2024 |
|----------------|-------------------|----------------|
|----------------|-------------------|----------------|

**ASSESSED VALUATION**

|                          |    |          |    |          |    |          |
|--------------------------|----|----------|----|----------|----|----------|
| Vacant land              | \$ | 10,440   | \$ | 10,433   | \$ | 11,041   |
|                          |    | 10,440   |    | 10,433   |    | 11,041   |
| Adjustments              |    | (10,392) |    | (10,410) |    | (11,023) |
| Certified Assessed Value | \$ | 48       | \$ | 23       | \$ | 18       |

**MILL LEVY**

|                 |  |   |  |   |  |   |
|-----------------|--|---|--|---|--|---|
| General         |  | - |  | - |  | - |
| Total mill levy |  | - |  | - |  | - |

**PROPERTY TAXES**

|                         |    |   |    |   |    |   |
|-------------------------|----|---|----|---|----|---|
| General                 | \$ | - | \$ | - | \$ | - |
| Budgeted property taxes | \$ | - | \$ | - | \$ | - |

**BUDGETED PROPERTY TAXES**

|         |    |   |    |   |    |   |
|---------|----|---|----|---|----|---|
| General | \$ | - | \$ | - | \$ | - |
|         | \$ | - | \$ | - | \$ | - |

**HORIZON METROPOLITAN DISTRICT NO. 10  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

Horizon Metropolitan District No. 10, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court for Arapahoe County on December 29, 2005. The District's service area is located entirely within the City of Aurora (the "City"), in Arapahoe County, Colorado. The District was organized in conjunction with other related districts, Horizon Metropolitan District Nos. 1, 2, 3, 4, 5, 6, 7, 8 and 9. The Districts, collectively, will undertake the financing and construction of the public improvements. The Districts shall enter into one or more Intergovernmental Agreements which shall govern the relationships between and among the Districts with respect to the financing, construction and operation of the public improvements.

On November 1, 2005, District electors approved revenue indebtedness of \$150,000,000 for street improvements, \$150,000,000 for traffic safety, \$150,000,000 for water supply system, \$150,000,000 for sanitary sewer and transmission system, \$150,000,000 for parks and recreation, \$150,000,000 for mosquito control, \$150,000,000 for fire protection system, \$150,000,000 for television relay and translation system, \$150,000,000 for public transportation system and \$5,000,000 for general operations and maintenance. The District electors also approved \$150,000,000 for refinancing of District debt, \$150,000,000 for debt associated with intergovernmental contracts and \$150,000,000 for debt associated with intergovernmental contracts associated with capital projects.

On November 4, 2008, District electors approved revenue indebtedness of \$750,000,000 for street improvements, \$750,000,000 for traffic safety, \$750,000,000 for water supply system, \$750,000,000 for sanitary sewer and transmission system, \$750,000,000 for parks and recreation, \$750,000,000 for mosquito control, \$750,000,000 for fire protection system, \$750,000,000 for television relay and translation system, \$750,000,000 for public transportation system, \$750,000,000 for solid waste disposal facilities, and \$150,000,000 for general operations and maintenance. The District electors also approved \$750,000,000 for refinancing of District debt and \$750,000,000 for debt associated with intergovernmental contracts. The election also approved an annual increase in taxes of \$150,000,000 for general operations and maintenance and \$750,000,000 for regional improvements.

The Districts' service plan limits the total debt issuance of the project to \$750,000,000. The Maximum Debt Mill Levy the District is permitted to impose is 50.000 mills for any aggregate District's Debt which exceeds fifty percent of the District's assessed valuation. The Maximum Debt Mill Levy will be adjusted for changes in the ratio of actual value to assessed value of property within the District. For the portion of any aggregate District's Debt which is equal to or less than fifty percent of the District's assessed valuation, either on the date of issuance or at any time thereafter, the mill levy to be imposed to repay such portion of Debt shall not be subject to the Maximum Debt Mill Levy and, as a result, the mill levy may be such amount as is necessary to pay the Debt service on such Debt, without limitation or rate.

The District has no employees and all administrative functions are contracted.

The District prepares its budget on the modified accrual basis of accounting, in accordance with requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

**HORIZON METROPOLITAN DISTRICT NO. 10  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Revenues and Expenditures**

The District does not anticipate any financial activity in 2024.

**Debt and Leases**

The District has no outstanding debt, nor operating or capital leases.

**Emergency Reserves**

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3.00% of fiscal year spending. Since the District does not anticipate generating any revenue nor incurring any expense, an emergency reserve is not reflected.

**This information is an integral part of the accompanying budget.**



**EXHIBIT C**

Certification of Tax Levy

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

**TO:** County Commissioners<sup>1</sup> of ARAPAHOE COUNTY, Colorado.

On behalf of the HORIZON METROPOLITAN DISTRICT NO. 10,

the BOARD OF DIRECTORS (taxing entity)<sup>A</sup>

of the HORIZON METROPOLITAN DISTRICT NO. 10 (governing body)<sup>B</sup>

(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: \$ 11,041  
(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: \$ 18  
(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:** 01/04/2024 for budget/fiscal year 2024.  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

| <u>PURPOSE</u> (see end notes for definitions and examples)  | <u>LEVY</u> <sup>2</sup>  | <u>REVENUE</u> <sup>2</sup> |
|--|---------------------------|-----------------------------|
| 1. General Operating Expenses <sup>H</sup>   | <u>0.000</u> mills        | \$ <u>0</u>                 |
| 2. <Minus> Temporary General Property Tax Credit/<br>Temporary Mill Levy Rate Reduction <sup>I</sup> | < <u>        </u> > mills | \$ < <u>        </u> >      |
| <b>SUBTOTAL FOR GENERAL OPERATING:</b>   | <u>0.000</u> mills        | \$ <u>0</u>                 |
| 3. General Obligation Bonds and Interest <sup>J</sup>  | <u>        </u> mills     | \$ <u>        </u>          |
| 4. Contractual Obligations <sup>K</sup>  | <u>        </u> mills     | \$ <u>        </u>          |
| 5. Capital Expenditures <sup>L</sup>   | <u>        </u> mills     | \$ <u>        </u>          |
| 6. Refunds/Abatements <sup>M</sup>   | <u>        </u> mills     | \$ <u>        </u>          |
| 7. Other <sup>N</sup> (specify): <u>        </u>   | <u>        </u> mills     | \$ <u>        </u>          |
|  | <u>        </u> mills     | \$ <u>        </u>          |
| <b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]                                 | <u>0.000</u> mills        | \$ <u>0</u>                 |

Contact person: Margaret Henderson Phone: ( 303)779-5710  
 Signed: Margaret Henderson Title: Accountant for District

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.