

MERIDIAN RANCH METROPOLITAN DISTRICT RESOLUTION TO ADOPT 2025 BUDGET

WHEREAS, the Board of Directors (the “**Board**”) of Meridian Ranch Metropolitan District (the “**District**”) has appointed a budget committee to prepare and submit a proposed 2025 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted the proposed budget to the Board on or before October 15, 2024 for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with law, the budget was open for inspection by the public at a designated place, and a public hearing was held on December 3, 2024, and interested electors were given the opportunity to file or register any objections to the budget; and

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

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Meridian Ranch Metropolitan District:

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

General Fund:	\$	649,939
Debt Service Fund:	\$	4,393,225
Conservation Trust Fund:	\$	75,000
Total	\$	5,118,164

2. That estimated revenues are as follows:

General Fund		
From unappropriated surpluses	\$	1,337,873
From fund transfers	\$	0
From general property tax:	\$	624,727
From sources other than general property tax:	\$	105,657
Total:	\$	2,068,257

Debt Service Fund

From unappropriated surpluses	\$	1,791,701	00
From fund transfers			0
From other resources	\$	386,571	00
From debt property tax	\$	3,915,004	
Total:	\$	6,093,276	

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Conservation Trust Fund			
From unappropriated surpluses	\$		0
From fund transfers			0
From other resources		75,000	
Total:	\$	75,000	

- That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of the District for the 2025 fiscal year.
- That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

TO SET MILL LEVIES

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$624,727; and

WHEREAS, the amount of money from property taxes necessary to balance the budget for the debt service expenses is \$3,915,004; and

WHEREAS, the 2024 valuation for assessment of the District, as certified by the County Assessor, is \$144,780,280.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Meridian Ranch Metropolitan District:

- That for the purpose of meeting all general operating expenses of the District during the 2025 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 4.315 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$624,727.
- That for the purpose of meeting all debt service expenses of the District during the 2025 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 27.041 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$3,915,004.
- That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Arapahoe County, Colorado, the mill levies for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

TO APPROPRIATE SUMS OF MONEY

WHEREAS, the Board has made provision in the budget for revenues in an amount equal to the total proposed expenditures as set forth therein; and

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

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

General Fund:	\$	649,939
Debt Service Fund:	\$	4,393,225
Conservation Trust Fund: \$	\$	<u>75,000</u>
Total	\$	5,118,164

ADOPTED this 3rd day of December, 2024.

MERIDIAN RANCH METROPOLITAN DISTRICT

Signed by:

Robert Guenara

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President

ATTEST:

DocuSigned by:

Richard Wenzel

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Secretary

**MERIDIAN RANCH METROPOLITAN DISTRICT
GENERAL FUND
2025 ADOPTED BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Adopted</u>
REVENUES			
Property taxes	\$ 568,061	\$ 601,104	\$ 624,727
Specific ownership taxes	59,441	61,489	71,657
Interest	78,959	120,000	34,000
Total revenues	<u>706,461</u>	<u>782,593</u>	<u>730,384</u>
EXPENDITURES			
Audit	33,532	19,884	19,000
County treasurer fees	8,527	8,997	9,371
Director fees	5,600	7,900	12,000
District management and accounting	27,541	33,000	30,000
Dues and memberships	639	1,500	1,500
Election	43,280	-	45,000
Insurance	5,125	5,576	7,150
Legal	6,443	9,570	30,000
Miscellaneous	606	600	1,000
Payroll taxes	428	604	918
3% TABOR reserve	-	-	19,000
Total expenditures	<u>131,721</u>	<u>87,631</u>	<u>174,939</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>574,740</u>	<u>694,962</u>	<u>555,445</u>
OTHER FINANCING USES			
IGA expense - MSMD General Fund	(350,000)	(350,000)	(475,000)
IGA expense - MSMD Parks and Grounds Fund	-	(250,000)	-
Total other financing uses	<u>(350,000)</u>	<u>(600,000)</u>	<u>(475,000)</u>
NET CHANGE IN FUND BALANCE	224,740	94,962	80,445
BEGINNING FUND BALANCE	<u>1,018,171</u>	<u>1,242,911</u>	<u>1,337,873</u>
ENDING FUND BALANCE	<u>\$ 1,242,911</u>	<u>\$ 1,337,873</u>	<u>\$ 1,418,318</u>

**MERIDIAN RANCH METROPOLITAN DISTRICT
DEBT FUND
2025 ADOPTED BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Adopted</u>
REVENUES			
Property taxes	\$ 2,685,442	\$ 3,694,248	\$ 3,915,004
Specific ownership taxes	281,000	283,886	332,571
Interest	<u>96,561</u>	<u>70,000</u>	<u>54,000</u>
Total revenues	<u>3,063,003</u>	<u>4,048,134</u>	<u>4,301,575</u>
EXPENDITURES			
County treasurer fees	40,311	55,442	58,725
G.O. refunding loan 2022 - principal	235,000	470,000	500,000
G.O. refunding loan 2022 - interest	2,756,481	2,848,000	2,824,500
Paying agent fees	4,406	4,000	5,000
Miscellaneous	<u>1,601</u>	<u>2,500</u>	<u>5,000</u>
Total expenditures	<u>3,037,799</u>	<u>3,379,942</u>	<u>3,393,225</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>25,204</u>	<u>668,192</u>	<u>908,350</u>
OTHER FINANCING SOURCES (USES)			
IGA revenues - Meridian Service MD	1,000,000	-	-
IGA expenditures - Meridian Service MD	<u>(4,645,603)</u>	<u>-</u>	<u>(1,000,000)</u>
Total other financing sources (uses)	<u>(3,645,603)</u>	<u>-</u>	<u>(1,000,000)</u>
NET CHANGE IN FUND BALANCE	(3,620,399)	668,192	(91,650)
BEGINNING FUND BALANCE	<u>4,743,908</u>	<u>1,123,509</u>	<u>1,791,701</u>
ENDING FUND BALANCE	<u>\$ 1,123,509</u>	<u>\$ 1,791,701</u>	<u>\$ 1,700,051</u>

**MERIDIAN RANCH METROPOLITAN DISTRICT
 CONSERVATION TRUST FUND
 2025 ADOPTED BUDGET
 WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS
 FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	<u>2023 Actual</u>	<u>2024 Estimated</u>	2025 Adopted
REVENUES			
Conservation trust entitlements	\$ 62,832	\$ 56,550	\$ 75,000
Total revenues	<u>62,832</u>	<u>56,550</u>	75,000
EXPENDITURES			
Transfer to Meridian Service MD	62,832	56,550	75,000
Total expenditures	<u>62,832</u>	<u>56,550</u>	75,000
NET CHANGE IN FUND BALANCE	-	-	-
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	-
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	\$ -

**MERIDIAN RANCH METROPOLITAN DISTRICT
2025 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

SERVICES PROVIDED

Meridian Ranch Metropolitan District (the “District”), a quasi-municipal corporation and political subdivision of the State of Colorado, was organized on May 5, 1998, concurrently with Meridian Service Metropolitan District (collectively, the “Districts”) to provide water and wastewater service, street improvements, safety protection, parks and recreation facilities, drainage, landscape, mosquito control, transportation and television relay for public and private purposes by any available means. The Districts also have limited fire protection powers in a cooperative manner with Falcon Fire Protection District. The District’s service area is located in El Paso County, Colorado. The Meridian Ranch Metropolitan District is intended to be the Financing District related to Meridian Service Metropolitan District, the Operating District.

In an election held on November 7, 2000, the District’s voters approved general obligation indebtedness of \$29,435,000 for street improvements, \$7,620,000 for parks and recreation, \$35,765,000 for water supply system, \$7,320,000 for sanitary sewer system, \$1,740,000 for safety protection, \$1,305,000 for mosquito control, \$1,055,000 for television relay and translation, \$260,000 for public transportation, \$85,000,000 for refinancing of District debt, and \$500,000 for general operations and maintenance. The election also approved an annual increase in taxes of \$150,000 for general operations and maintenance. The service plan limits debt authorization to \$85,000,000.

The District prepares its budget on the modified accrual basis of accounting.

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

REVENUE

Property Taxes

Property Taxes are levied by the District’s Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The taxes are payable by April or, if in equal installments, at the taxpayer’s election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The District’s maximum Required Mill Levy is 50.000 mills, adjusted for changes in the ratio of actual value to assessed value of property within the District. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount sufficient to pay the principal, premium if any, and interest on the Bonds as the same become due and payable. For collection year 2025, the District adopted a mill levy of 5.500, with a temporary mill levy reduction of 1.185, for a total mill levy of 4.315 for operations and 27.041 for debt service. The District’s assessed valuation is \$144,780,280.

Specific Ownership Taxes

Specific Ownership Taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County.

Net Investment Income

Interest earned on the District's available funds has been estimated based on an average interest rate of less than 1%.

Transfers from Meridian Service

The District receives facilities fees collected by Meridian Service Metropolitan District for the purposes of repaying bond principal and interest costs.

Conservation Trust Funds

The District receives revenue from the State Lottery on a per capita basis ratio. The revenue is restricted for recreation purposes under State statutes. This revenue is transferred to the Meridian Service Metropolitan District.

EXPENDITURES

Administrative and Operating

Administrative and operating expenditures include the estimated services necessary to maintain the District's administrative viability such as insurance, banking, meeting expense and other administrative expenses.

County Treasurer's Fees

County Treasurer's fees have been computed at 1.5% of property tax collections.

Intergovernmental Expenditure – Meridian Service

The District has entered into an IGA with Meridian Service Metropolitan District (Service) wherein Service will pay for the majority of the District's administrative and operating expenses. In exchange, the District will reimburse Service the net amount of operating revenues collected.

Capital Projects

All capital projects are contracted through Meridian Service.

Leases

There are no capital or operating leases.

RESERVES

Debt Service Reserve

The Debt Service Reserve Fund requirement is \$1,400,000.

Emergency Reserve

The District has provided for an emergency reserve equal to at least 3% of the fiscal year spending for 2025 as defined under TABOR.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of EL PASO COUNTY, Colorado.

On behalf of the MERIDIAN RANCH METROPOLITAN DISTRICT,
(taxing entity)^A

the BOARD OF DIRECTORS
(governing body)^B

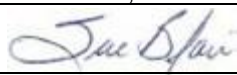
of the MERIDIAN RANCH METROPOLITAN DISTRICT
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 144,780,280 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATIN OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/11/2025 for budget/fiscal year 2025.
(not later than Dec. 15) (dd/mm/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>5.500</u> mills	\$ <u>796,292</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>1.185</u> > mills	\$ < <u>171,165</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>4.315</u> mills	\$ <u>624,727</u>
3. General Obligation Bonds and Interest ^J	<u>27.041</u> mills	\$ <u>3,915,004</u>
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	31.356 mills	\$ 4,539,731

Contact person: (print) Sue Blair, CRS of Colorado, LLC Daytime phone: 303-381-4960
Signed:  Title: District Manager

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.

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.
² 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
MERIDIAN RANCH METROPOLITAN DISTRICT

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^J:

- 1. Purpose of Issue: Capital Improvements
 Series: 2008
 Date of Issue: October 1,2008
 Coupon Rate: 3.00 % - 8.00 %
 Maturity Date: December 15, 2037
 Levy: 27.041
 Revenue: \$3,915,004

- 2. Purpose of Issue: Capital Improvements
 Series: 2013
 Date of Issue: March 28, 2013
 Coupon Rate: Variable
 Maturity Date: December 1, 2042
 Levy: Included Above
 Revenue: Included Above

CONTRACTS^K:

- 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 report all bond and contractual obligations.

Notes:

^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.

^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 ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **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.

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

^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 25th each year and may amend it, one time, prior to December 10th. 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.

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

^H 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).

^I 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.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^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.

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