



Board Summary Report

File #: 24-706

Agenda Date: 12/10/2024

Agenda #: 6.d.

To: Board of County Commissioners

Through: Todd Weaver, Director, Finance Department

Prepared By:

Jessica Savko, Budget Manager, Finance Department

Presenter: Jessica Savko, Budget Manager, Finance Department

Subject:

Certification of Tax Levies for Cities, Towns, School Districts and Special Districts for Fiscal Year 2025

Purpose and Request:

Pursuant to Sections 39-1-111 and 39-5-128, C.R.S., the Board of County Commissioners of Arapahoe County shall certify the mill levies of the cities and towns, the school districts, and the special districts within Arapahoe County for the ensuing fiscal year (2025). Cities, towns, school districts, and special districts are required by statute to submit their certification of tax levy information to the Budget Division of the Finance Department by December 15 of each year. In turn, the County is required to certify the tax levies to the Assessor by December 22, and submit a report of the tax levies for the County and all cities, towns, and districts to the State of Colorado.

Background and Discussion: By adopting these resolutions, the Board of County Commissioners is performing a ministerial and non-discretionary act to comply with the requirements of Sections 39-1-111 and 39-5-128, C.R.S. The Board of County Commissioners has no authority to modify the mill levies so certified to it; that the Board of County Commissioners has presumed that the above-noted cities, towns, school districts, and special districts have complied with the Colorado constitutional and statutory requirements concerning said levies; and therefore, the Board of County Commissioners assumes no liability or responsibility associated with any levy of any of the above-noted cities and towns except for the ministerial, non-discretionary act of certification.

Cities, towns, school districts, and special districts are not required to submit their levies for fiscal year 2025 until December 15, 2024. There are generally a number of districts where follow up is required after the deadline and prior to completing the report with the approximately 480 taxing districts in Arapahoe County.

Therefore, as in prior years, due to the timing of the submission of these mill levies, the levies are not present in the draft resolutions attached to this Board Summary Report and will be filled in prior to submission to the State for the Chairperson's signature.

The Finance Department, specifically the Budget Division, will be present to answer questions from the public or from the Board of County Commissioners related to the adoption of the resolutions certifying the tax levies for cities and towns, school districts, and special districts for 2025.

Fiscal Impact: There is no fiscal impact as a result of this resolution.

Alternatives: Pursuant to statute, the Board of County Commissioners must certify tax levies to the Assessor by December 22 each year.

Alignment with Strategic Plan:

- Be fiscally sustainable
- Provide essential and mandated service
- Be community focused

Staff Recommendation: N/A

Concurrence: N/A

Suggestion Motion(s): Attached.

Resolution: Attached.