

**BOARD OF COUNTY COMMISSIONERS OF ARAPAHOE COUNTY, COLORADO**

**TUESDAY, December 9, 2025**

At the regular meeting of the Board of County Commissioners for Arapahoe County, Colorado held at the Administration Building, 5334 South Prince Street, Littleton, Colorado on Tuesday, the 9<sup>th</sup> day of December 2025, there were present:

<b>Leslie Summey, Chair</b>	<b>Commissioner District 4</b>	<b>Present</b>
<b>Jeff Baker, Chair Pro Tem</b>	<b>Commissioner District 3</b>	<b>Present</b>
<b>Carrie Warren-Gully</b>	<b>Commissioner District 1</b>	<b>Present</b>
<b>Jessica Campbell</b>	<b>Commissioner District 2</b>	<b>Present</b>
<b>Rhonda Fields</b>	<b>Commissioner District 5</b>	<b>Present</b>
<b>Ron Carl</b>	<b>County Attorney</b>	<b>Present</b>
<b>Joan Lopez</b>	<b>Clerk to the Board</b>	<b>Absent and Excused</b>
<b>Cooney Sarracino</b>	<b>Clerk to the Board</b>	<b>Present</b>
	<b>Administrator</b>	

All draft resolutions hereto presented to the Board, as may have been modified by Board review, are contained herein in final form as approved by the Board.

**RESOLUTION NO. 25-274** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to award \$84,000 in South Platte Working Group funds, which reside in the Open Space Acquisition and Development Fund, to South Suburban Park and Recreation District to support the design of a replacement pedestrian bridge across the South Platte River along the Mary Carter Greenway Trail in Littleton.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-275** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to award \$97,500 in South Platte Working Group funds, which reside in the Open Space Acquisition and Development Fund, to South Suburban Park and Recreation District to support the replacement of two pedestrian bridges along the East Trail in South Platte Park in Littleton.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-276** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, in anticipation of the renewal of the Medical Marijuana Store License, on September 30, 2025, the Arapahoe County Sheriff's Office confirmed that they have no material issues or concerns regarding the application. On October 1, 2025, the Arapahoe County Department of Public Works and Development confirmed that they have no objection or concerns regarding the application.

WHEREAS, on November 10, 2025, pursuant to the Arapahoe County Commercial Marijuana Store Licensing Policy, NuVue Pharma, LLC filed with the County an application for a renewal of the Medical Marijuana Store License for the premises located at 1842 S. Parker Road, #18, Denver, CO 80231; and

WHEREAS, prior to submission of this application, as provided in the Policy, in NuVue Pharma, LLC also applied to the State of Colorado, Department of Revenue, for a renewal of the Medical Marijuana Store License to operate a medical marijuana store at the address. The State of Colorado Department of Revenue requires a renewal application to be submitted by the applicant every two (2) years.

WHEREAS, the Medical Marijuana Store License shall be valid only if the application is also approved by the State Licensing Authority.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that pursuant to the Arapahoe County Commercial Marijuana Store Licensing Policy, the Board of County Commissioners of Arapahoe County hereby approves the application for a renewal of the Medical Marijuana Store License for NuVue Pharma, LLC, located at 1842 S. Parker Rd., #18, Denver, CO 80231 and hereby directs the Chair to sign the Medical Marijuana Store License for NuVue Pharma to be valid from December 25, 2025 through December 24, 2026, and only if the renewal is approved by the State Licensing Authority.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-277** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, in anticipation of the renewal of the Retail Marijuana Store License, on September 30, 2025, the Arapahoe County Sheriff's Office confirmed that they have no material issues or concerns regarding the application. On October 1, 2025, the Arapahoe County Department of Public Works and Development confirmed that they have no objection or concerns regarding the application.

WHEREAS, on November 10, 2025, pursuant to the Arapahoe County Commercial Marijuana Store Licensing Policy (the “Policy”), NuVue Pharma, LLC filed with the County an application for a renewal of the Retail Marijuana Store License for the premises located at 1842 S. Parker Road, #18, Denver, CO 80231; and

WHEREAS, prior to submission of this application, as provided in the Policy, in NuVue Pharma, LLC also applied to the State of Colorado, Department of Revenue, for a renewal of the Retail Marijuana Store License to operate a retail marijuana store at the address. The State of Colorado, Department of Revenue requires a renewal application to be submitted by the applicant every two (2) years; and

WHEREAS, the Retail Marijuana Store License shall be valid only if the application is also approved by the State Licensing Authority.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that pursuant to the Arapahoe County Commercial Marijuana Store Licensing Policy, the Board of County Commissioners of Arapahoe County hereby approves the application for a renewal of the Retail Marijuana Store License for NuVue Pharma, LLC, located at 1842 S. Parker Rd., #18, Denver, CO 80231 and hereby directs the Chair to sign the Retail Marijuana Store License for NuVue Pharma to be valid from December 24, 2025 through December 23, 2026, and only if the renewal is approved by the State Licensing Authority.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278A** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board’s behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board’s final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and  
WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

- A. The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 2077-02-4-08-001 is hereby denied for tax year 2022. The original actual value is \$667,828 and no refund shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

- B. The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 2077-02-4-08-002 is hereby denied for tax year 2022. The original actual value is \$708,478 and no refund shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

- C. The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 2077-11-1-10-001 is hereby denied for tax year 2022. The original actual value is \$542,842 and no refund shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278B** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

- A. The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 2075-22-2-38-006 is hereby denied for tax year 2024. The original actual value is \$261,500 and no refund shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

- B. The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 2073-09-3-08-019 is hereby denied for tax year 2024. The original actual value is \$467,300 and no refund shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

- C. The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 1975-30-3-03-003 is hereby denied for tax year 2024. The original actual value is \$448,400 and no refund shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

- D. The recommendation of the referee is hereby adopted, and the Petition for Refund

Taxes relating to schedule number 2073-09-2-07-009 is hereby denied for tax year 2024. The original actual value is \$457,200 and no refund shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

- E. The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 2073-07-1-11-023 is hereby withdrawn for tax year 2024. The original actual value is \$441,500 and no refund shall be allowed for the following reason:

Petitioner/agent voluntarily withdrew this petition prior to the hearing. Withdrawal of the petition is hereby accepted as final action by the Board of County Commissioners. Therefore, the final actual value of this parcel for 2024 is \$411,500.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278C** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and  
WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 2075-16-1-11-022 is hereby denied for tax years 2023 and 2024. The original actual value is \$458,400 and no refund shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278D** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 2073-10-1-26-007 is hereby denied for tax years 2023 and 2024. The original actual value is \$610,700 and no refund shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278E** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 1973-11-1-17-009 is hereby denied for tax years 2023 and 2024. The original actual value is \$369,900 and no refund shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278F** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 1973-02-2-06-003 is hereby denied for tax year 2022. The original actual value is \$494,000 and no refund shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278G** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and  
WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 2075-23-4-39-002 is hereby denied for tax year 2022. The original actual value is \$1,372,553 and no refund shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278H** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and  
WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 1975-20-1-17-008 is hereby denied for tax year 2024. The original actual value is \$536,800 and no refund shall be allowed for the following reason:

Petitioner/agent did not appear for the hearing. I considered the evidence submitted & testimony given by the Assessor, & the evidence submitted by petitioner/agent prior to this hearing. I find in this case that the Assessor's determination of value is better supported by all of the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278I** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 1975-28-4-06-004 is hereby denied for tax year 2024. The original actual value is \$578,000 and no refund shall be allowed for the following reason:

Petitioner/agent did not appear for the hearing. I considered the evidence submitted & testimony given by the Assessor, & the evidence submitted by petitioner/agent prior to this hearing. I find in this case that the Assessor's determination of value is better supported by all of the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278J** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

A. The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 2075-20-2-27-037 is hereby denied for tax years 2023 and 2024. The original actual value is \$362,200 and no refund shall be allowed for the following reason:

Petitioner/agent did not appear for the hearing. I considered the evidence submitted & testimony given by the Assessor, & the evidence submitted by petitioner/agent prior to this hearing. I find in this case that the Assessor's determination of value is better supported by all of the facts presented.

B. The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 2073-07-2-32-004 is hereby denied for tax years 2023 and 2024. The original actual value is \$196,500 and no refund shall be allowed for the following reason:

Petitioner/agent did not appear for the hearing. I considered the evidence submitted & testimony given by the Assessor, & the evidence submitted by petitioner/agent prior to this hearing. I find in this case that the Assessor's determination of value is better supported by all of the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278K** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and  
WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Refund of Taxes relating to schedule number 1973-14-3-26-007 is hereby denied for tax years 2023 and 2024. The original actual value is \$217,100 and no refund shall be allowed for the following reason:

Petitioner/agent did not appear for the hearing. I considered the evidence submitted & testimony given by the Assessor, & the evidence submitted by petitioner/agent prior to this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278L** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 2071-31-07-014 is hereby approved for tax year 2024. The original actual value is adjusted from \$978,500 to \$967,000 and a refund in the amount of \$94.73 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that this adjusted value is better supported by all of the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278M** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 2075-18-3-11-004 is hereby approved for tax year 2024. The original actual value is adjusted from \$3,125,000 to \$3,000,000 and a refund in the amount of \$850.56 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that this adjusted value is better supported by all of the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278N** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and  
WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:  
The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 1973-26-3-23-001 is hereby approved for tax year 2024. The original actual value is adjusted from \$417,300 to \$405,000 and a refund in the amount of \$64.66 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

I considered the evidence submitted and testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that this adjusted value is better supported by all of the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-2780** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made

certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and  
WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:  
The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 2077-13-2-08-003 is hereby approved for tax year 2024. The original actual value is adjusted from \$2,456,300 to \$2,304,200 and a refund in the amount of \$1,030.43 shall be allowed, subject to any subsequent corrections the clerk to the Board may need to make for clerical errors, shall be allowed for the following reason:

Petitioner/agent did not appear for the hearing. I considered the evidence submitted & testimony given by the Assessor and the evidence submitted by petitioner/agent with the original petition. I find in this case that the Assessor's determination and or recommendation of value is better supported by all of the facts presented.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278P** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and  
WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 2075-22-2-07-026 is hereby withdrawn for tax years 2023 and 2024. The original actual value is \$1,462,900 and no refund shall be allowed for the following reason:

Petitioner/agent voluntarily withdrew this petition prior to the hearing. Withdrawal of the petition is hereby accepted as final action by the Board of County Commissioners. Therefore, the final actual value of this parcel for 2023 and 2024 is \$1,462,900.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-278Q** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, the Board at that time considered the Petition for Abatement or Refund of Taxes referenced below pursuant to C.R.S. §§ 39-1-113 and 39-10-114 as submitted by the taxpayer and as discussed in a Summary Report submitted to the Board; and

WHEREAS, pursuant to C.R.S. § 39-1-113(1), the Board may enter decisions on abatement petitions after a hearing is had thereon; and

WHEREAS, the Board, as allowed under C.R.S. § 39-1-113(1), has by resolution, appointed an independent referee who recently conducted a hearing on the Board's behalf, made certain findings based on the evidence presented, and issued a recommendation on the abatement Petition noted below for entry of the Board's final decision; and

WHEREAS, the Board has reviewed the recommendation of the referee on this Petition and has determined to adopt said recommendation; and

WHEREAS, in situations where an abatement refund exceeds ten thousand dollars, the Board's approval must be submitted to the Property Tax Administrator for further review and approval under C.R.S. § 39-1-113 before the abatement can be fully administered.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The recommendation of the referee is hereby adopted, and the Petition for Abatement or Refund of Taxes relating to schedule number 2077-19-1-35-004 is hereby withdrawn for tax year 2024. The original actual value is \$1,473,900 and no refund shall be allowed for the following reason:

Petitioner/agent voluntarily withdrew this petition prior to the hearing. Withdrawal of the petition is hereby accepted as final action by the Board of County Commissioners. Therefore, the final actual value of this parcel for 2024 is \$1,473,900.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner, Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-279** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to authorize the Chair of the Board of County Commissioners to sign the intergovernmental agreements reflecting Prop 123 unit sharing with the City of Aurora and the City of Sheridan.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered

**RESOLUTION NO. 25-280** It was moved by Commissioner Fields and seconded by Commissioner Campbell to approve the submitted warrant disbursement register, dated October 20, October 27, October 30, November 3, November 10, November 17, November 24 and, December 01, 2025, reviewed by the Board of County Commissioners on this date. The Arapahoe County Finance Officer, Chair of the Board of Social Services, and the Chair of the Board of County Commissioners are hereby authorized to sign same. All pre-paid and statutory Social Service warrants are hereby authorized for payment this week, subject to inclusion on the warrant disbursement register next week and ratification by the Board of County Commissioners.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-281** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to approve the submission of a Housing Planning Grant application to the Colorado Department of Local Affairs for an SB24-174 compliant Housing Action Plan in the amount of \$250,000, and to authorize the appropriation of \$62,500 to meet the grant's matching requirements; to approve the submission of a Local Planning Capacity Grant application in the amount of \$200,000, with the application due February 16, 2026, and to authorize the appropriation of \$100,000 to meet the grant's matching requirements; and to pursue up to \$50,000 through the Proposition 123 Incentive for Early Adoption of Fast Track, which does not require a local match.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-282** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, pursuant to the authority granted by C.R.S. §§ 30-11-101(2) and C.R.S. § 30-11-401 the board of county commissioners of any county in the state of Colorado may adopt ordinances for control or licensing of certain matters of local concern; and

WHEREAS, while ordinances are an essential tool of governance to carry out the functions of county government, over time they may become unnecessary, outdated, or obsolete due to changed circumstances, the completion of their intended purposes, or redundancy with current laws and regulations; and continued retention of outdated ordinances may lead to confusion, inefficiency, or administrative burdens; and

WHEREAS, the board of county commissioners has determined that certain existing Arapahoe County ordinances should be repealed because they are unnecessary, outdated, or obsolete.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that, after due consideration, deliberation, and review, the following Arapahoe County ordinances are hereby repealed:

1. Smoking in Public Places – Ordinance No. 1988-1.
2. Tobacco Possession by Minors – Ordinance No. 2008-01.
3. Christmas Tree Lot Permit System – Ordinance No. 85-1.

4. Fireworks Stand Permit System – Ordinance No. 86-1.

The vote was:

Commissioner Baker, yes; Commissioner Campbell, yes; Commissioner Fields, yes; Commissioner Summey, yes; Commissioner Warren-Gully, yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-283** It was moved by Commissioner Fields, and seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners of Arapahoe County met at a duly and lawfully called meeting held on December 9, 2025; and

WHEREAS, pursuant to C.R.S. § 39-8-102, the Board, in its role as the County Board of Equalization (“CBOE”), annually reviews assessed property valuations and corrects “any errors made by the assessor, and, whenever in its judgment justice and right so require, it shall raise, lower, or adjust any valuation for assessment in the assessment roll to the end that all valuations for assessment of property are just and equalized within the county”; and

WHEREAS, agreements to settle property tax protests filed with the Board of Assessment Appeals (“BAA”) have been reached on the BAA matters noted below through discussions involving the CBOE Appeals Coordinator, the County Attorney’s Office, the Assessor’s Office, and the taxpayers’ representatives; and

WHEREAS, these agreements have been reached between the taxpayers and the County to change the valuations for assessment as noted, in an effort to further the goal of ensuring that all valuations for assessment are just and equalized within the County; and

WHEREAS, based upon the evidence submitted to the Board on this date, the Board has no reason to disagree with the proposed Stipulations.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

The Board, hereby authorizes the Arapahoe County Attorney to settle the following property tax protest filed with the BAA, for the tax year listed below:

<b>Docket#</b>	<b>Property Owner</b>	<b>Tax Year</b>
2025BAA773	Saba Properties LLC	2022

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-284** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to approve the final set of Exhibits for the 2026 Intergovernmental Agreement between Arapahoe County and the City of Centennial for Law Enforcement and Public Safety Services.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-285** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to amend Resolution Number 25-078 regarding the delegation of signature authority and other functions to officials and employees of Arapahoe County, to add authority for the County Attorney to execute such documents and take such other actions as may be necessary to procure and bind insurance coverage for Arapahoe County and its officials and employees for the following year.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, yes; Commissioner Summey, Yes; and Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-286** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to approve the two collective bargaining agreements (CBA's) negotiated between Arapahoe County and the American Federation of State, County, and Municipal Employees' Union on behalf of the bargaining units representing the Facilities and Fleet Management employees and the Department of Human Services employees, and to authorize the Chair of the Board of County Commissioners to execute the CBA's on behalf of the County, subject to prior ratification by the two bargaining units and subject to approval as to form by the County Attorney's Office.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-287** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to approve the revision of cash drawers pursuant to Financial Policy 6.6 for the Arapahoe County Public Health Department at the following locations and amounts as

previously discussed at administrative drop-in sessions:

a) Willow Facility, 6964 S Lima Street, Centennial – Increase Cash Drawer #1 by \$100 for Environmental Health; and

b) Altura Plaza, 15400 E 14th Place, Suite 115, Aurora – Increase Cash Drawer #4 by \$100 for Environmental Health.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-288** It was moved by Commissioner Fields and seconded by Commissioner Campbell to make the following appointments and reappointments to the following resident boards and committees representing Arapahoe County, beginning December 9, 2025, for terms as prescribed below:

1. **Centennial Airport Community Noise Roundtable.** Pursuant to the Roundtable's bylaws:
  - a. Reappoint Sreenivasan Alagappan as a regular member for a one-year term.
2. **Community Services Block Grant Advisory Committee.** Pursuant to Resolution No. 23283, the Community Services Block Grant Act (42 USC 9901 *et seq.*) and the requirements of the Colorado Department of Local Affairs:
  - a. Appoint Laura Getz for a one-year term, representative of the Aurora Housing Authority.
3. **Cultural Council.** Pursuant to the Council's bylaws:
  - a. Appoint Nicholas Palmer as an at-large member for a three-year term.
4. **Fair Planning Committee.** Pursuant to Resolution No. 87-78 and the Committee's bylaws:
  - a. Reappoint Katy Vincent for a one-year term.
  - b. Reappoint Wayne Clark for a one-year term.
5. **Liquor Authority.** Pursuant to Resolution No. 990400:
  - a. Appoint Bryan Campbell as a regular member for a three-year term.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-289** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell that the appointment of deputies, assistants, and employees of the County Assessor, County Clerk and Recorder, the County Coroner, the County Sheriff, and the County Treasurer shall be at such compensation payable biweekly as has been fixed by said elected officials with the approval of this Board as provided for in their respective budgets by this Board for the year 2026.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-290** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell pursuant to Section 24-33.5-707(4), Colorado Revised Statutes, to appoint Sheriff Tyler Brown, or his designee, as the Director/Coordinator of the Arapahoe County Emergency Operations/Disaster Agency for the year 2026. Said appointee shall serve at the pleasure of the Board of County Commissioners without additional compensation and said appointee may be removed at any time by action of the Board of County Commissioners with or without good cause as shown.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-291** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell pursuant to Section 30-10-109, Colorado Revised Statutes, that all County offices, except as otherwise shown below, shall be open for the transaction of County business from 8:00 a.m. to 4:30 p.m., Monday through Friday, with the exception of legal holidays, or closures for emergency purposes or other temporary closures as approved by the Board of County Commissioners.

The Assessor's Office, Clerk and Recorder's Office, the Coroner's Office, District Attorney's Office, Public Health Offices, the Sheriff's Office, and the Treasurer's Office shall be open as listed below:

**18<sup>th</sup> Judicial District Attorney's Office – Main Office**  
Monday through Friday: 8:00 a.m. to 5:00 p.m.

**Assessor's Office – Main Office**

Monday through Friday: 8:00 a.m. to 4:00 p.m.

**Clerk and Recorder's Office – Main Office**

Monday through Friday: 8:00 a.m. to 4:00 p.m.

**Clerk and Recorder's Office – Aurora Branch**

Monday through Friday: 8:00 a.m. to 4:00 p.m.

**Clerk and Recorder's Office – Byers Branch**

Monday through Friday: 8:00 a.m. to 10:00 a.m. and 11:30 a.m. to 4:00 p.m.

**Clerk and Recorder's Office – Centennial Branch (Lima Plaza)**

Monday through Friday: 8:00 a.m. to 4:00 p.m.

**Coroner's Office**

Monday through Friday: 8:00 a.m. to 4:00 p.m. (closed 11:30-12:30 p.m. for lunch).

**Public Health Department – Altura Office**

Monday through Friday: 7:00 a.m. to 5:00 p.m.

**Public Health Department – Aurora South Office**

Monday through Friday: 7:30 a.m. to 5:00 p.m.

**Public Health Department – Englewood Office**

Monday through Thursday: 8:30 a.m. to 4:30 p.m. (closed 12-1 p.m. for lunch)

**Public Health Department – Lima Plaza**

Monday through Friday: 8:30 a.m. to 4:30 p.m. (closed 12-1 p.m. for lunch)

**Sheriff's Office Lobby**

Monday through Friday: 7:00 a.m. to 5:00 p.m.

**Treasurer's Office – Main Office**

Monday through Friday: 8:00 a.m. to 4:00 p.m.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-292** It was moved by Commissioner Fields and seconded by Commissioner Campbell, pursuant to Sections 30-10-303 and 30-10-304, Colorado Revised Statutes, the Board hereby determines that the Board of County Commissioners will meet on

Mondays and Tuesdays (except for legal holidays), as may be required to conduct County study sessions for the year 2026, at the County Administration Building, 5334 South Prince Street, Littleton, Colorado, and to establish the Board of County Commissioners will meet on the second and fourth Tuesdays of each month (except for legal holidays), as may be required to conduct County business meetings for the year 2026, at the County Administration Building, 5334 South Prince Street, Littleton, Colorado, or, with proper notice, at such locations deemed appropriate by the County Commissioners.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-293** It was moved by Commissioner Fields and seconded by Commissioner Campbell pursuant to Section 24-6-402(2), Colorado Revised Statutes, the Board of County Commissioners (BOCC) is required to designate the public place of posting notice for Arapahoe County public meetings. The BOCC desires to designate the Arapahoe County public website as its public place of posting notice of all meetings of the following:

- Arapahoe County Board of County Commissioners,
- Arapahoe County Board of Health,
- Arapahoe County Board of Retirement,
- Arapahoe County Cultural Council,
- Arapahoe County Regional Opioid Abatement Council,
- Arapahoe County Foundation, Inc.,
- Arapahoe County Liquor Authority,
- Arapahoe County Zoning Board of Adjustment,
- Justice Coordinating Committee,
- Open Space and Trails Advisory Board (OSTAB),
- Planning Commission, and
- Transportation Forum.

Notices of all other Arapahoe County committee and board meetings, and notices of meetings of the BOCC, Board of Health, Board of Retirement, Cultural Council, Regional Opioid Abatement Council, Arapahoe County Foundation, Inc., Arapahoe County Liquor Authority, and the Justice Coordinating Committee in the event such notices are unable to be posted online, shall be posted at the Arapahoe County Administration Building at 5334 West Prince Street, Littleton, Colorado, in the glass case next to the West Hearing Room; except that notices of the Arapahoe County Planning Commission, OSTAB, the Arapahoe County Zoning Board of Adjustment, and the Arapahoe Transportation Forum in the event such notices are unable to be posted online shall be posted at the Arapahoe County Public Works and Development Lima Plaza Building at 6924 South Lima Street, Centennial, Colorado, in the glass case in the main entrance.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-294** It was moved by Commissioner Baker and duly seconded by Commissioner Fields to adopt the following Resolution:

WHEREAS, the Board of County Commissioners (“the Board”) is authorized by C.R.S. §30-28-106(1) to approve, as referred by the Planning Commission, a Comprehensive Plan for the unincorporated areas of Arapahoe County by resolution and make amendments thereto over time;

WHEREAS, the Arapahoe County Public Works and Development Department has developed, through a public planning process that included extensive public outreach and engagement, an updated subarea plan pertaining to the unincorporated community of Byers (“Byers Subarea Plan”) that provides guidance on topics including land use, transportation, and community character;

WHEREAS, the Byers Subarea Plan is intended to be incorporated into the Arapahoe County Comprehensive Plan as a specific amendment, thereby superseding that previously approved for the Byers area;

WHEREAS, after a hearing on this matter, the Arapahoe County Planning Commission adopted the Byers Subarea Plan and Appendix A, as an amendment to the 2018 Arapahoe County Comprehensive Plan and submitted the Byers Subarea Plan to the Board of County Commissioners for approval;

WHEREAS, following said Planning Commission hearing, public notice of a hearing before the Board was duly noticed by publication in newspapers of general circulation within the County, including the I-70 Scout on November 19, 2025, the Littleton Independent, Englewood Herald, and Centennial Citizen on November 20, 2025, and the Eastern Colorado News on November 21, 2025;

WHEREAS, on December 9, 2025, the Board reviewed the staff report and the proposed findings contained therein, conducted a public hearing, and considered all testimony and public comment as was presented at the public hearing; all of which are contained in and made part of the Record for the proposed Comprehensive Plan amendment;

WHEREAS, the Board recognizes the Byers Subarea Plan to be consistent with the goals and policies of the Arapahoe County Comprehensive Plan, that it addresses the unique challenges and opportunities within the Byers community, while promoting safety, economic development, and further reflects sound planning practice; and

WHEREAS, the Public Hearing was conducted and the public had opportunity for public input and comment on the proposed amendment to the Comprehensive Plan.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Arapahoe County, Colorado, as follows:

1. The adoption of the Byers Subarea Plan, attached hereto and incorporated herein by reference, is hereby approved as an amendment to the 2018 Arapahoe County Comprehensive Plan.
2. A certified copy of this Resolution shall be sent to the Planning Division of Public Works and Development and be filed in the records of Arapahoe County.
3. The County Attorney is authorized to make appropriate modifications to this Resolution and the Byers Subarea Plan documentation, as needed, to correct errors and omissions, and as may be necessary to accurately reflect the actions and intent of the Board.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-295** It was moved by Commissioner Baker and duly seconded by Commissioner Fields to adopt the following Resolution:

WHEREAS, John Paul Seman Jr (applicant) on behalf of May Farms RV Resort and Sanctuary at Byers LLC (owner), in accordance with the Arapahoe County Land Development Code, has applied for the rezoning of certain property hereinafter described from Agricultural-1 (A-1) and Agricultural Estates (AE) to a Planned Unit Development and approval of a general development plan, GDP25-001;

WHEREAS, after a hearing on this matter, the Arapahoe County Planning Commission has made a favorable recommendation for said change in zoning subject to certain stipulations of said Planning Commission as specified in the record of the proceedings before the Planning Commission;

WHEREAS, following said Planning Commission hearing, public notice of a hearing before the Arapahoe County Board of County Commissioners (“the Board”) was properly given of such proposed rezoning and general development plan by publication on November 20, 2025 in The Englewood Herald, Littleton Independent, and Centennial Citizen, newspapers of general circulation within the County of Arapahoe, by publication on November 19, 2025 in the I-70 Scout a newspaper with circulation in eastern Arapahoe County, by posting of said property, and by mail notification of adjacent property owners in accordance with the Arapahoe County land Development Code;

WHEREAS, a public hearing was held before the Board of County Commissioners at the Arapahoe County Administration Building, 5334 South Prince Street, Littleton, Colorado, on the

9<sup>th</sup> day of December, 2025 at 9:30 o'clock a.m., at which time evidence and testimony were presented to the Board concerning said rezoning request;

WHEREAS, the administrative record for this Case includes, but is not limited to, all duly adopted ordinances, resolutions and regulations, together with all Public Works and Development Department processing policies which relate to the subject matter of the public hearing, the staff files and reports of the Planning and Engineering case managers, and all submittals of the applicant;

WHEREAS, the applicant has agreed to all conditions of approval recommended by County staff, and has agreed to execute all agreements and to convey all rights of way and easements recommended by staff, except as stated in this resolution;

WHEREAS, the Board finds that the proposed rezoning and general development plan generally conforms to the Arapahoe County Comprehensive Plan and complies with the approval criteria found in the Land Development Code; and

WHEREAS, pursuant to the authority vested unto the Board of County Commissioners by Article 20 of Title 29, C.R.S., and by Article 28 of Title 30, C.R.S., as amended, the Board has concluded that the public health, safety, convenience and general welfare, as well as good zoning practice, justifies granting a change in the zoning and approval of the general development plan, for the hereinafter described property, subject to the conditions precedent and/or other conditions of approval as hereinafter delineated.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

1. The Board of County Commissioners for Arapahoe County hereby grants and approves rezoning of the following parcel from Agricultural-1 (A-1) and Agricultural Estates (AE) zone district to Planned Unit Development zone district and approval of a general development plan, GDP25-001 subject to the precedent conditions and/or other conditions as hereinafter delineated.

#### LEGAL DESCRIPTION

A PARCEL OF LAND LOCATED IN SECTION 4, TOWNSHIP 4 SOUTH, RANGE 61 WEST OF THE 6TH PRINCIPAL MERIDIAN, COUNTY OF ARAPAHOE, STATE OF COLORADO BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT THE CENTER ¼ CORNER OF SAID SECTION 4, BEING A FOUND 2.5" ALUMINUM CAP, LS 30127, FROM WHENCE THE WEST 1/16TH CORNER OF SAID SECTION 4, BEING A FOUND 2" ALUMINUM CAP, LS 18475, BEARS S 89° 01' 53" W A DISTANCE OF 1,314.70 FEET, SAID LINE FORMING THE BASIS OF BEARING FOR THIS LEGAL DESCRIPTION. THENCE S 89° 01' 53" W ALONG THE SOUTH LINE OF THE EAST HALF OF NORTHWEST QUARTER OF SAID SECTION 4 A DISTANCE OF 1,314.70 FEET TO THE WEST 1/16TH CORNER OF SAID

SECTION 4; THENCE N 01° 09'10" W, ALONG THE WEST LINE OF THE EAST HALF OF THE NORTHWEST QUARTER OF SAID SECTION 4, A DISTANCE OF 2,571.42 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF EAST 15TH AVE. THENCE N 88° 59'25" E ALONG SAID SOUTH RIGHT-OF-WAY LINE A DISTANCE OF 1,318.73 FEET TO A POINT OF INTERSECTION WITH THE EAST LINE OF THE NORTHWEST QUARTER OF SAID SECTION 4; THENCE N 89° 00'08" E, CONTINUING ALONG THE SOUTH RIGHT-OF-WAY LINE OF EAST 15TH AVE., A DISTANCE OF 948.34 FEET TO A POINT; THENCE S 01° 03'47" E A DISTANCE OF 2,572.29 FEET TO THE POINT OF INTERSECTION WITH THE SOUTH LINE OF THE WEST HALF OF THE NORTHEAST QUARTER OF SAID SECTION 4; THENCE S 17° 46'39" W A DISTANCE OF 937.93 FEET TO A POINT; THENCE S 88° 59'55" W A DISTANCE OF 646.41 FEET TO THE POINT OF INTERSECTION WITH THE EAST LINE OF THE WEST HALF OF THE SOUTHWEST QUARTER OF SAID SECTION 4; THENCE N 01° 00'05" W ALONG SAID EAST LINE A DISTANCE OF 888.00 FEET TO THE POINT OF BEGINNING.

2. Approval of this rezoning and general development plan is based upon the following understandings, agreements and/or representations:
  - a. The applicant's assent and/or agreement to make all modifications to the final version of the documents that are necessary to conform the documents to the form and content requirements of the County in existence at the time the documents are submitted for signature.
  - b. The representations, statements and positions contained in the record that were made by or attributed to the applicant and its representatives, including all such representations made at hearing and statements contained in materials submitted to the Board by the applicant and County staff.
3. Approval of this rezoning and general development plan shall be and is subject to the following conditions precedent and/or other conditions, which the applicant has accepted and which the applicant is also deemed to accept by preparing a mylar for signature by the Chairman of the Board of County Commissioners within sixty (60) days of this date and by continuing with the development of the property:
  - a. The applicant's compliance with the recommended conditions of the Arapahoe County Planning Commission as set forth in the record of the hearing before the Planning Commission, except as may be modified by this Board.
  - b. The applicant's compliance with all conditions of approval recommended by the staff case managers in the written staff reports presented to the Board, and any conditions stated by staff on the record, except as may be modified by this Board.

c. The applicant's compliance with all additional conditions of approval stated by the Board, including

1) Prior to the signature of the final copy of these plans, the applicant must address Public Works and Development Staff comments and concerns.

2) This approval is contingent upon the approval of the County-initiated update to the 2003 Byers Sub-Area Plan, in case number LR25-001.

3) The applicant shall provide a map of the Mule Deer Winter Concentration Area with the Specific Development Plan application.

4) The applicant shall submit an environmental report with the Specific Development Plan.

5) The applicant shall submit a weed management plan with the Specific Development Plan and Administrative Site Plan applications.

6) The applicant shall submit a draft risk analysis with the Specific Development Plan application and a draft response plan with the Administrative Site Plan application.

d. The applicant's performance of all commitments and promises made by the applicant or its representatives and stated to the Board on the record, or contained within the materials submitted to the Board.

4. Upon the applicant's completion of any and all changes to the rezoning mylar as may be required by this Resolution, the Chairman of the Board of County Commissioners is hereby authorized to sign same.

5. That the Zoning Map of Arapahoe County shall be and the same is hereby amended to conform to and reflect said change in zoning.

6. County planning, engineering and legal staff are authorized to make any changes to the mylar form of the approved document as may be needed to conform the documents to the form and content requirements of the County in existence at the time the documents are submitted for signature, and to make such other changes that are expressly stated by staff before the Board, or are recommended by staff in the written staff reports, or are referred to by the movant Commissioner. No other deviation or variance from the form and content of the documents submitted for the Board's consideration are approved except to the extent stated in this resolution.

7. The County Attorney is authorized to make appropriate modifications to this Resolution and the underlying document(s), as needed, to correct errors and omissions, and to

accurately reflect the matters presented to the Board and to record and clarify, as necessary, the Board's action.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, No; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-296** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

WHEREAS, the Board of County Commissioners adopted the 2025 Annual Budgets pursuant to Statute; and

WHEREAS, the Board of County Commissioners will consider the following budget amendments to the 2025 Annual Budgets; and

WHEREAS, this matter has been published pursuant to Section 29-1-109, C.R.S., as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to amend the adopted 2025 Annual Budget as follows:

- a. Transfer \$33,000 from the unappropriated balance of the General Fund, Sheriff's Office, to purchase spare body worn camera batteries for the Detentions Bureau.
- b. Transfer \$101,000 from the General Fund, Sheriff's Office, and recognize and appropriate the same in the Central Services Fund, Sheriff's Office, to retain 15 vehicles for training and spares for the Sheriff's Office.
- c. Transfer \$19,760 from the General Fund, Clerk & Recorder's Office, and appropriate the same in the General Fund, Information Technology Department, for annual software and URL.
- d. Transfer \$48,645 from the General Fund, Facilities & Fleet Management Department, and recognize and appropriate the same in the Central Services Fund, Facilities and Fleet Management Department, to purchase a new F350 with plow and hopper.
- e. Transfer \$23,211 from the General Fund, Information Technology Department, and recognize and appropriate the same in the Central Services Fund, Information Technology Department, to purchase a network switch.
- f. Transfer \$390,000 from the unappropriated balance of the General Fund, Administrative Services, and recognize and appropriate the same in the Workers Compensation Fund, County Attorney's Office, for additional claims expenses.
- g. Transfer \$62,504 from the Open Space Sales Tax Fund, Open Spaces Department, and recognize the same and appropriate \$171,063 in the Central Services Fund, Open Spaces Department, for the purchase of a trailered water tank, trailered pressure washer, utility

- vehicle, over-seeder attachment, verticutter attachment, fertilizer spreader, herbicide sprayer, and a tractor mulching head attachment.
- h. Transfer \$84,789 from the unappropriated balance of the Central Services Fund, Public Works & Development Department, for the replacement of two totaled assets and a replacement planer mill attachment.
  - i. Transfer \$3,814 from the Road & Bridge Fund, Public Works & Development Department, and recognize and appropriate the same in the Central Services Fund, Public Works & Development Department, for the increased purchase price of a skid steer breaker bar.
  - j. Transfer \$89,041 from the unappropriated balance of the Central Services Fund, Sheriff's Office, to replace a totaled vehicle.
  - k. Recognize \$237,141 in the Open Space Sales Tax Fund, Open Spaces Department, as part of the IGA with the City of Centennial for various improvement projects.
  - l. Recognize and appropriate \$27,020 in the General Fund, Public Works & Development Department, for reimbursement for project management for Open Spaces.
  - m. Recognize and appropriate \$19,433 in the General Fund, Public Works & Development Department, from collateral for the Dove Valley Business Park Randy Ross Tennis Center Project.
  - n. Recognize and appropriate \$14,500 in the General Fund, Sheriff's Office, for funds received for attendees of the 2025 POST Academy.
  - o. Recognize and appropriate \$185,458 in the General Fund, District Attorney's Office, for restitution reimbursement and reimbursement from the state of mandated costs.
  - p. Recognize and appropriate \$106,315 in the Forfeiture Fund, Sheriff's Office, for funds received from the state.
  - q. Recognize and appropriate \$164,081 in the Grant Fund, Clerk & Recorder's Office, for the Electronic Recording Technology Board Grant for 2025.
  - r. Recognize and appropriate \$69,610 in the Grant Fund, Coroner's Office, for the Coverdell Grant and state reimbursements for toxicology.
  - s. Recognize and appropriate \$473,633 in the Homeland Security Fund, Sheriff's Office, for various trainings, exercises, assessments & software renewal.
  - t. Recognize and appropriate \$515,562 in the Infrastructure Fund, Public Works & Development Department, for the transit & micromobility study from federal and state IGA and SPIMD.
  - u. Recognize and appropriate \$2,101,770 in the Infrastructure Fund, Public Works & Development Department, for various road infrastructure projects.
  - v. Reduce the revenue and appropriation by \$8,820 in the Infrastructure Fund, Public Works & Development Department, to reverse a supplemental from the second quarter budget review that was requested in the incorrect fund.
  - w. Recognize and appropriate \$1,368,268 in the Infrastructure Fund, Public Works & Development Department, for transportation and oil & gas impact fees.
  - x. Recognize \$1,451,984 and appropriate \$768,217 in the Infrastructure Fund, Public Works & Development Department, for various infrastructure project funds received in the prior year.
  - y. Appropriate \$59,151 in the Central Services Fund, Sheriff's Office, for additional upfitting for three vehicles approved during the second quarter in resolution 25-216i.

BE IT FURTHER RESOLVED that the Budget Officer shall file a certified copy of this Resolution with the Division of Local Government and with the affected spending agencies.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-297A** It was moved by Commissioner Warren-Gully and duly seconded by Commissioner Campbell to adopt the following Resolution:

**A. ADOPTION OF 2026 COUNTY BUDGET – ALL FUNDS**

WHEREAS, pursuant to Section 29-1-105, C.R.S. as amended, the Arapahoe County Budget Officer has submitted to the Board of County Commissioners a proposed Arapahoe County Budget for the ensuing budget year; and

WHEREAS, the Board of County Commissioners has caused to be published a notice relating to a public hearing to be held on the proposed 2026 Budget, pursuant to Section 29-1-106, C.R.S. as amended; and

WHEREAS, pursuant to statute and the aforementioned notice provisions, public hearings were held before the Board of County Commissioners on October 14, 2025, and October 28, 2025, at the Arapahoe County Administration Building, 5334 South Prince Street, Littleton, Colorado, at which time evidence and testimony were presented to the Board concerning said proposed budget and mill levies; and

WHEREAS, at the October 28, 2025, public hearing, the Board adopted Resolution No. 25-251 which continued the public hearing to this date; and

WHEREAS, up to and including this date, said proposed Budget has been open for inspection by the public and interested citizens and electors have been given the opportunity to file or register any objections to said proposed Budget pursuant to Section 29-1-107, C.R.S. as amended; and

WHEREAS, as a result of the November 7, 1995 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all proceeds from (a) regional transportation fees paid by developers to be spent on new roadway construction, (b) interest earnings on investments made by the County Treasurer, (c) grant funds, (d) permit fees for new construction and (e) all other non-tax revenue sources, to be spent on capital projects or other basic County governmental services, notwithstanding any restrictions of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, as a result of the November 5, 2024 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all tax revenue that exceeds Article X, Section 20 of the Colorado Constitution and any other revenue limitations with the additional funds used to address essential County services and needs described in the ballot question; and

WHEREAS, the Board of County Commissioners is desirous of adopting said proposed Budget at this time; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenue so that the Budget remains in balance, as required by Section 29-1-108, C.R.S. as amended.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, Colorado to adopt the 2026 Budget as follows:

**FUND TITLE (NUMBER): GENERAL FUND (10)**

**EXPENDITURES:**

<b>DEPARTMENT/ELECTED</b>	<b>OFFICE:</b>
Administrative Services.....	\$ 35,445,511
Aid-to-Agencies.....	3,079,500
Assessor's Office.....	6,802,904
Board of County Commissioners.....	1,389,154
Clerk and Recorder's Office.....	15,745,845
Commissioners' Office.....	4,748,056
Community Resources.....	11,342,280
Coroner's Office.....	3,519,123
County Attorney .....	4,445,030
District Attorney .....	6,716,445
Facilities and Fleet Management.....	15,799,787
Finance .....	5,205,186
Human Resources .....	4,726,148
Information Technology .....	23,691,750
Open Spaces.....	625,332
Public Works and Development.....	12,896,734
Sheriff's Office .....	133,992,605
Treasurer's Office.....	3,064,313
<b>TOTAL EXPENDITURES .....</b>	<b>\$ 313,235,703</b>

**REVENUE:**

1. From the General Property Tax Levy.....	\$ 217,247,082
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2. From Sources Other than Property Tax .....	102,586,527
3. From the Public Trustee.....	444,000
4. From the Unappropriated Fund Balance.....	0
<b>TOTAL REVENUE .....</b>	<b>\$ 320,277,609</b>

**FUND TITLE (NUMBER): BUILDING MAINTENANCE FUND (33)**

<b>EXPENDITURES .....</b>	<b>\$ 2,999,792</b>
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**REVENUE:**

1. From the General Property Tax Levy .....	\$ 0
2. From Sources Other than Property Tax .....	2,489,026
3. From the Unappropriated Fund Balance.....	510,766
<b>TOTAL REVENUE .....</b>	<b>\$ 2,999,792</b>

**FUND TITLE (NUMBER): SOCIAL SERVICES FUND (11)**

<b>EXPENDITURES .....</b>	<b>\$ 96,720,245</b>
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**REVENUE:**

1. From the General Property Tax Levy .....	\$ 23,439,867
2. From Sources Other than Property Tax .....	73,023,378
3. From the Unappropriated Fund Balance.....	257,000
<b>TOTAL REVENUE .....</b>	<b>\$ 96,720,245</b>

**FUND TITLE (NUMBER): ELECTRONIC FILING TECHNOLOGY FUND (12)**

<b>EXPENDITURES .....</b>	<b>\$ 100,000</b>
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**REVENUE:**

1. From the General Property Tax Levy .....	\$ 0
2. From Sources Other than Property Tax .....	100,000
3. From the Unappropriated Fund Balance.....	0
<b>TOTAL REVENUE .....</b>	<b>\$ 100,000</b>

**FUND TITLE (NUMBER): ARAPAHOE/DOUGLAS WORKS! FUND (15)**

<b>EXPENDITURES .....</b>	<b>\$ 17,850,000</b>
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**REVENUE:**

1. From the General Property Tax Levy .....	\$ 0
2. From Sources Other than Property Tax .....	17,850,000
3. From the Unappropriated Fund Balance.....	0
<b>TOTAL REVENUE .....</b>	<b>\$ 17,850,000</b>

**FUND TITLE (NUMBER): ROAD & BRIDGE FUND (16)**

<b>EXPENDITURES</b>	.....	<b>\$ 29,917,801</b>
<b>REVENUE:</b>		
1. From the General Property Tax Levy .....		\$ 5,787,222
2. From Sources Other than Property Tax .....		23,407,044
3. From the Unappropriated Fund Balance.....		723,535
<b>TOTAL REVENUE</b>		<b>\$ 29,917,801</b>

**FUND TITLE (NUMBER): CONSERVATION TRUST FUND (17)**

<b>EXPENDITURES</b>	.....	<b>\$ 559,900</b>
<b>REVENUE:</b>		
1. From the General Property Tax Levy .....		\$ 0
2. From Sources Other than Property Tax .....		850,000
3. From the Unappropriated Fund Balance.....		0
<b>TOTAL REVENUE</b>	.....	<b>\$ 850,000</b>

**FUND TITLE (NUMBER): COMM. NETWORK SYSTEM REPLACEMENT FUND (19)**

<b>EXPENDITURES</b>	.....	<b>\$ 169,750</b>
<b>REVENUE:</b>		
1. From the General Property Tax Levy .....		\$ 0
2. From Sources Other than Property Tax .....		169,750
3. From the Unappropriated Fund Balance.....		0
<b>TOTAL REVENUE</b>	.....	<b>\$ 169,750</b>

**FUND TITLE (NUMBER): SHERIFF'S COMMISSARY FUND (20)**

<b>EXPENDITURES</b>	.....	<b>\$ 1,340,068</b>
<b>REVENUE:</b>		
1. From the General Property Tax Levy .....		\$ 0
2. From Sources Other than Property Tax .....		1,327,762
3. From the Unappropriated Fund Balance.....		12,306
<b>TOTAL REVENUE</b>	.....	<b>\$ 1,340,068</b>

**FUND TITLE (NUMBER): COMMUNITY DEVELOPMENT FUND (21)**

<b>EXPENDITURES</b>	.....	<b>\$ 8,025,000</b>
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**REVENUE:**

1. From the General Property Tax Levy .....	\$	0
2. From Sources Other than Property Tax .....		8,025,000
3. From the Unappropriated Fund Balance.....		0
<b>TOTAL REVENUE</b> .....	<b>\$</b>	<b>8,025,000</b>

**FUND TITLE (NUMBER): FORFEITED PROPERTY FUND (22)**

<b>EXPENDITURES</b> .....	<b>\$</b>	<b>152,000</b>
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**REVENUE:**

1. From the General Property Tax Levy .....	\$	0
2. From Sources Other than Property Tax .....		0
3. From the Unappropriated Fund Balance.....		152,000
<b>TOTAL REVENUE</b> .....	<b>\$</b>	<b>152,000</b>

**FUND TITLE (NUMBER): DEVELOPMENTAL DISABILITIES FUND (25)**

<b>EXPENDITURES</b> .....	<b>\$</b>	<b>16,458,063</b>
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**REVENUE:**

1. From the General Property Tax Levy .....	\$	16,458,063
2. From Sources Other than Property Tax .....		0
3. From the Unappropriated Fund Balance.....		0
<b>TOTAL REVENUE</b> .....	<b>\$</b>	<b>16,458,063</b>

**FUND TITLE (NUMBER): GRANT FUND (26)**

<b>EXPENDITURES</b> .....	<b>\$</b>	<b>17,391,607</b>
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**REVENUE:**

1. From the General Property Tax Levy .....	\$	0
2. From Sources Other than Property Tax .....		17,391,607
3. From the Unappropriated Fund Balance.....		0
<b>TOTAL REVENUE</b> .....	<b>\$</b>	<b>17,391,607</b>

**FUND TITLE (NUMBER): OPEN SPACE FUND (28)**

<b>EXPENDITURES</b> .....	<b>\$</b>	<b>45,693,896</b>
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**REVENUE:**

1. From the General Property Tax Levy .....	\$	0
2. From Sources Other than Property Tax .....		45,693,896
3. From the Unappropriated Fund Balance.....		0
<b>TOTAL REVENUE</b> .....	<b>\$</b>	<b>45,693,896</b>

**FUND TITLE (NUMBER): HOMELAND SECURITY FUND (29)**

**EXPENDITURES** .....\$ **597,912**

**REVENUE:**

- 1. From the General Property Tax Levy .....\$ 0
- 2. From Sources Other than Property Tax ..... 597,912
- 3. From the Unappropriated Fund Balance..... 0

**TOTAL REVENUE** .....\$ **597,912**

**FUND TITLE (NUMBER): ARAPAHOE COUNTY FAIR FUND (34)**

**EXPENDITURES** .....\$ **925,230**

**REVENUE:**

- 1. From the General Property Tax Levy .....\$ 0
- 2. From Sources Other than Property Tax ..... 925,230
- 3. From the Unappropriated Fund Balance..... 0

**TOTAL REVENUE** .....\$ **925,230**

**FUND TITLE (NUMBER): CAPITAL EXPENDITURE FUND (41)**

**EXPENDITURES** .....\$ **26,895,918**

**REVENUE:**

- 1. From the General Property Tax Levy .....\$ 13,384,972
- 2. From Sources Other than Property Tax ..... 13,510,946
- 3. From the Unappropriated Fund Balance..... 0

**TOTAL REVENUE** .....\$ **26,895,918**

**FUND TITLE (NUMBER): INFRASTRUCTURE FUND (42)**

**EXPENDITURES** .....\$ **13,876,500**

**REVENUE:**

- 1. From the General Property Tax Levy .....\$ 0
- 2. From Sources Other than Property Tax ..... 13,876,500
- 3. From the Unappropriated Fund Balance..... 0

**TOTAL REVENUE** .....\$ **13,876,500**

**FUND TITLE (NUMBER): LEASE PURCHASE AGREEMENTS FUND (62)**

**EXPENDITURES** .....\$ **1,216,498**

**REVENUE:**

- 1. From the General Property Tax Levy .....\$ 0

2. From Sources Other than Property Tax .....	1,216,498
3. From the Unappropriated Fund Balance.....	0
<b>TOTAL REVENUE .....</b>	<b>\$ 1,216,498</b>

**FUND TITLE (NUMBER): CENTRAL SERVICES FUND (70)**

<b>EXPENDITURES .....</b>	<b>\$ 12,496,236</b>
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**REVENUE:**

1. From the General Property Tax Levy .....	\$ 0
2. From Sources Other than Property Tax.....	13,545,172
3. From the Unappropriated Fund Balance.....	0
<b>TOTAL REVENUE .....</b>	<b>\$ 13,545,172</b>

**FUND TITLE (NUMBER): SELF-INSURANCE LIABILITY FUND (71)**

<b>EXPENDITURES .....</b>	<b>\$ 4,338,850</b>
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**REVENUE:**

1. From the General Property Tax Levy .....	\$ 0
2. From Sources Other than Property Tax.....	4,338,850
3. From the Unappropriated Fund Balance.....	0
<b>TOTAL REVENUE .....</b>	<b>\$ 4,338,850</b>

**FUND TITLE (NUMBER): EMPLOYEE FLEX BENEFIT FUND (72)**

<b>EXPENDITURES .....</b>	<b>\$ 1,333,562</b>
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**REVENUE:**

1. From the General Property Tax Levy .....	\$ 0
2. From Sources Other than Property Tax.....	1,333,562
3. From the Unappropriated Fund Balance.....	0
<b>TOTAL REVENUE .....</b>	<b>\$ 1,333,562</b>

**FUND TITLE (NUMBER): WORKERS COMPENSATION FUND (73)**

<b>EXPENDITURES .....</b>	<b>\$ 1,672,361</b>
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**REVENUE:**

1. From the General Property Tax Levy .....	\$ 0
2. From Sources Other than Property Tax.....	1,672,361
3. From the Unappropriated Fund Balance.....	0
<b>TOTAL REVENUE .....</b>	<b>\$ 1,672,361</b>

**FUND TITLE (NUMBER): SELF-INSURANCE DENTAL FUND (74)**

**EXPENDITURES** .....\$ **1,985,999**

**REVENUE:**

1. From the General Property Tax Levy .....\$ 0  
 2. From Sources Other than Property Tax .....1,985,999  
 3. From the Unappropriated Fund Balance..... 0  
**TOTAL REVENUE** .....\$ **1,985,999**

**FUND TITLE (NUMBER): ARAPAHOE COUNTY PUBLIC HEALTH FUND (80)**

**EXPENDITURES** .....\$ **25,273,300**

**REVENUE:**

1. From the General Property Tax Levy .....\$ 0  
 2. From Sources Other than Property Tax ..... 25,273,300  
 3. From the Unappropriated Fund Balance..... 0  
**TOTAL REVENUE** .....\$ **25,273,300**

BE IT FURTHER RESOLVED that the Budget, as submitted, amended, and herein above summarized be and the same hereby as approved and adopted as the Budget of Arapahoe County Colorado, for the year stated above. Said Budget, as adopted, is hereby filed with the Clerk to the Board.

BE IT FURTHER RESOLVED that the above Budget for Fiscal Year 2026 is based on personnel allocations for departments and spending agencies as follows:

**PERSONNEL ALLOCATIONS (FULL-TIME EQUIVALENT POSITIONS)**

General	Fund:
Assessor’s Office .....	64.00
Board of County Commissioners.....	5.00
Clerk and Recorder’s Office .....	131.50
Commissioners’ Office.....	25.00
Community Resources.....	55.25
Coroner’s Office .....	21.00
County Attorney .....	24.00
District Attorney .....	204.75
Facilities and Fleet Management.....	110.27
Finance Department .....	34.50
Human Resources .....	26.50
Information Technology .....	84.00
Open Spaces .....	5.10
Public Works and Development.....	85.00

	Sheriff's Office .....	763.25				
	Treasurer's Office .....	<u>26.00</u>				
	Total General Fund .....	1,665.12				
Social	Services	Fund:				
	Human Services .....	716.00				
Arapahoe/Douglas	Works	Fund:				
	Community Resources .....	98.00				
Road	and	Bridge	Fund:			
	Public Works and Development .....	59.00				
Sheriff's	Commissary	Fund:				
	Sheriff's Office .....	7.00				
Community	Development	Fund:				
	Community Resources .....	2.50				
Grant Fund:						
	Community Resources .....	35.00				
	Sheriff's Office .....	<u>2.00</u>				
	Total Grant Fund .....	37.00				
Open	Space	Sales	and	Use	Tax	Fund:
	Commissioners' Office .....					1.00
	Finance .....					0.50
	Human Resources .....					0.50
	Open Spaces .....					<u>37.50</u>
	Total Open Space Sales and Use Tax Fund .....					39.50
Homeland	Security	Fund:				
	Sheriff's Office .....	5.75				
Arapahoe	County	Public	Health	Fund:		
	Public Health .....			<u>193.20</u>		
	TOTAL – ARAPAHOE COUNTY .....			2,823.07		

**B. CERTIFICATION OF GENERAL FUND MILL LEVY**

WHEREAS, by prior action on this date, the Board of County Commissioners adopted the 2026 Budget for Arapahoe County; and

WHEREAS, as a result of the November 7, 1995 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all proceeds from (a) regional transportation fees paid by developers to be spent on new roadway construction, (b) interest earnings on investments made by the County Treasurer, (c) grant funds, (d) permit fees for new construction and (e) all other non-tax revenue sources, to be spent on capital projects or

other basic County governmental services, notwithstanding any restrictions of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, as a result of the November 5, 2024 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all tax revenue that exceeds Article X, Section 20 of the Colorado Constitution and any other revenue limitations with the additional funds used to address essential County services and needs described in the ballot question; and

WHEREAS, pursuant to Sections 29-1-108 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must adopt an annual levy of taxes for the General Fund for the ensuing fiscal year and that said mill levy for the General Fund be set within the last quarter of each fiscal year; and

WHEREAS, pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., the Board of County Commissioners may adjust the amount of its tax levy by an additional amount to reflect the proportionate share of the total abatements and refunds made pursuant to law; and

WHEREAS, the Board has determined that such an additional tax levy for abatements and refunds will capture revenues which were needed to balance the previous year’s budget, will not cause a net revenue gain to Arapahoe County, and is a sound fiscal policy to prevent any loss of government services due to an unavoidable decrease in revenues; and

WHEREAS, the County has paid \$2,277,360 in refunds or abatements between August 1, 2024 and August 1, 2025 and desires to recapture all of the amounts of refunds and abatements made during this period; and

WHEREAS, pursuant to Article X, Section 20 of the Colorado Constitution, the County may not, in future years, increase the mill levy above the maximum allowed mill levy, without the approval of the voters; and

WHEREAS, the Board of County Commissioners is desirous of adopting said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that there is hereby established and levied for County purposes, upon all taxable property, real, personal and mixed, tangible and intangible, in the County of Arapahoe, State of Colorado, not exempted by law, a tax for the General Fund as follows:

Mill Levy .....	13.195
Abatement/Refund.....	<u>0.138</u>
<b>Total Adjusted Mill Levy .....</b>	<b>13.333</b>

This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$16,458,062,704.

#### C. CERTIFICATION OF ROAD & BRIDGE FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted the 2026 Budget for Arapahoe County; and

WHEREAS, as a result of the November 7, 1995 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all proceeds from (a) regional transportation fees paid by developers to be spent on new roadway construction, (b) interest earnings on investments made by the County Treasurer, (c) grant funds, (d) permit fees for new construction and (e) all other non-tax revenue sources, to be spent on capital projects or other basic County governmental services, notwithstanding any restrictions of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, as a result of the November 5, 2024 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all tax revenue that exceeds Article X, Section 20 of the Colorado Constitution and any other revenue limitations with the additional funds used to address essential County services and needs described in the ballot question; and

WHEREAS, pursuant to Sections 29-1-108, 43-2-203 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must adopt an annual levy of taxes for the Road and Bridge Fund for the ensuing fiscal year and that said mill levy for the Road and Bridge Fund be set within the last quarter of each fiscal year; and

WHEREAS, the Board of County Commissioners is desirous of adopting said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that there is hereby established and levied for County purposes, upon all taxable property, real, personal and mixed, tangible and intangible, in the County of Arapahoe, State of Colorado, not exempted by Law, a County tax of 0.355 mills for the 2026 Road and Bridge Fund. This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$16,458,062,704.

#### D. CERTIFICATION OF SOCIAL SERVICES FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted the 2026 Budget for Arapahoe County; and

WHEREAS, as a result of the November 7, 1995 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all proceeds from (a) regional transportation fees paid by developers to be spent on new roadway construction, (b) interest earnings on investments made by the County Treasurer, (c) grant funds, (d) permit fees for new construction and (e) all other non-tax revenue sources, to be spent on capital projects or other basic County governmental services, notwithstanding any restrictions of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, as a result of the November 5, 2024 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all tax revenue that exceeds Article X, Section 20 of the Colorado Constitution and any other revenue limitations with the additional funds used to address essential County services and needs described in the ballot question; and

WHEREAS, pursuant to Sections 29-1-108, 26-1-123 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must adopt an annual levy of taxes for the Social Services Fund for the ensuing fiscal year and that said mill levy for the Social Services Fund be set within the last quarter of each fiscal year; and

WHEREAS, the Board of County Commissioners is desirous of adopting said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that there is hereby established and levied for County purposes, upon all taxable property, real, personal and mixed, tangible and intangible, in the County of Arapahoe, State of Colorado, not exempted by law, a County tax of 1.450 mills for the 2026 Social Services Fund. This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$16,458,062,704.

#### E. CERTIFICATION OF CAPITAL EXPENDITURE FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted the 2026 Budget for Arapahoe County; and

WHEREAS, as a result of the November 7, 1995 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all proceeds from (a) regional transportation fees paid by developers to be spent on new roadway construction, (b) interest earnings on investments made by the County Treasurer, (c) grant funds, (d) permit fees for new construction and (e) all other non-tax revenue sources, to be spent on capital projects or

other basic County governmental services, notwithstanding any restrictions of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, as a result of the November 5, 2024 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all tax revenue that exceeds Article X, Section 20 of the Colorado Constitution and any other revenue limitations with the additional funds used to address essential County services and needs described in the ballot question; and

WHEREAS, pursuant to Sections 29-1-108 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must adopt an annual levy of taxes for the Capital Expenditure Fund for the ensuing fiscal year and that said mill levy for the Capital Expenditure Fund be set within the last quarter of each fiscal year; and

WHEREAS, the Board of County Commissioners is desirous of adopting said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that there is hereby established and levied for County purposes, upon all taxable property, real, personal and mixed, tangible and intangible, in the County of Arapahoe, State of Colorado, not exempted by law, a County tax of 0.821 mills for the 2026 Capital Expenditure Fund. This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$16,458,062,704.

#### F. CERTIFICATION OF DEVELOPMENTAL DISABILITIES FUND MILL LEVY

WHEREAS, by prior action on this date, the Board of County Commissioners adopted the 2026 Budget for Arapahoe County; and

WHEREAS, on November 6, 2001, the electors in Arapahoe County approved the imposition of a 1.000 mill tax to fund Developmental Disability Programs in Arapahoe County; and

WHEREAS, this levy of 1.000 mill for Developmental Disabilities Programs is not subject to the statutory 5.5% property tax limitation, or the other tax, revenue and spending limitations as imposed by Article X, Section 20 of the Colorado Constitution; and

WHEREAS, pursuant to Sections 29-1-108 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must adopt an annual levy of taxes for the Developmental Disabilities Fund for the ensuing fiscal year; and

WHEREAS, the Board of County Commissioners is desirous of adopting said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that there is hereby established and levied for County purposes, upon all taxable property, real, personal and mixed, tangible and intangible, in the County of Arapahoe, State of Colorado, not exempted by law, a County tax of 1.000 mill for the 2026 Developmental Disabilities Fund. This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$16,458,062,704.

#### G. APPROPRIATION OF THE 2026 COUNTY BUDGET – ALL FUNDS

WHEREAS, by prior action on this date, the Board of County Commissioners adopted the 2026 Annual Budget in accordance with the Local Government Budget Law, pursuant to Article 1 of Title 29, C.R.S. as amended; and

WHEREAS, as a result of the November 7, 1995 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all proceeds from (a) regional transportation fees paid by developers to be spent on new roadway construction, (b) interest earnings on investments made by the County Treasurer, (c) grant funds, (d) permit fees for new construction and (e) all other non-tax revenue sources, to be spent on capital projects or other basic County governmental services, notwithstanding any restrictions of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, as a result of the November 5, 2024 election, the voters of Arapahoe County did approve a ballot question which permits the County to collect, retain and spend all tax revenue that exceeds Article X, Section 20 of the Colorado Constitution with the additional funds used to address essential County services and needs described in the ballot question; and

WHEREAS, the Board of County Commissioners has made provisions within the Budget for revenues in an amount equal to or greater than the total expenditures as set forth in said Budget; and

WHEREAS, pursuant to Sections 29-1-108 and 30-25-101 *et seq.*, C.R.S. as amended, the Board of County Commissioners must appropriate the revenues set forth in the Budget for the several offices, departments, boards, commissions, and other spending agencies as hereinafter set forth; and

WHEREAS, pursuant to the aforementioned statutes, such appropriations shall be made before the beginning of the fiscal year by adoption of a resolution making such appropriations.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County as follows:

That the following sums are hereby appropriated from the revenue of each fund to the several offices, departments, boards, commissions, and other spending agencies as hereinafter set forth to each fund, for the purpose stated to be effective 12:01 a.m., January 1, 2026.

FUND	TITLE	(NUMBER)GENERAL	FUND	(10):
	Department/Elected			Office:
	Administrative Services.....		\$ 35,445,511	
	Aid-to-Agencies.....		3,079,500	
	Assessor's Office.....		6,802,904	
	Board of County Commissioners.....		1,389,154	
	Clerk and Recorder's Office.....		15,745,845	
	Commissioners' Office.....		4,748,056	
	Community Resources.....		11,342,280	
	Coroner's Office.....		3,519,123	
County Attorney			4,445,030	
District Attorney	..26,716,445			
	Facilities and Fleet Management.....		15,799,787	
	Finance.....		5,205,186	
	Human Resources.....		4,726,148	
	Information Technology.....		23,691,750	
	Open Spaces.....		625,332	
	Public Works and Development.....		12,896,734	
	Sheriff's Office.....		133,992,605	
	Treasurer's Office 3,064,313.....			
	<b>TOTAL GENERAL FUND.....</b>		<b>\$ 313,235,703</b>	
	BUILDING MAINTENANCE FUND (33).....		\$ 2,999,792	
	SOCIAL SERVICES FUND (11).....		\$ 96,720,245	
	ELECTRONIC FILING TECHNOLOGY FUND (12).....		\$ 100,000	
	ARAPAHOE/DOUGLAS WORKS! FUND (15).....		\$ 17,850,000	
	ROAD & BRIDGE FUND (16).....		\$ 29,917,801	
	CONSERVATION TRUST FUND (17).....		\$ 559,900	
	COMMUNICATION NTWRK SYSTEM REPLACEMENT FUND (19).....		\$ 169,750	
	SHERIFF'S COMMISSARY FUND (20).....		\$ 1,340,068	
	COMMUNITY DEVELOPMENT FUND (21).....		\$ 8,025,000	
	FORFEITED PROPERTY FUND (22).....		\$ 152,000	
	DEVELOPMENTAL DISABILITIES FUND (25).....		\$ 16,458,063	
	GRANT FUND (26).....		\$ 17,391,607	
	OPEN SPACE FUND (28).....		\$ 45,693,896	

HOMELAND SECURITY FUND (29) .....	\$	597,912
ARAPAHOE COUNTY FAIR FUND (34) .....	\$	925,230
CAPITAL EXPENDITURE FUND (41) .....	\$	26,895,918
INFRASTRUCTURE FUND (42) .....	\$	13,876,500
LEASE PURCHASE AGREEMENTS FUND (62).....	\$	1,216,498
CENTRAL SERVICES FUND (70) .....	\$	12,496,236
SELF-INSURANCE LIABILITY FUND (71) .....	\$	4,338,850
EMPLOYEE FLEX BENEFIT FUND (72).....	\$	1,333,562
WORKERS COMPENSATION FUND (73).....	\$	1,672,361
SELF-INSURANCE DENTAL FUND (74) .....	\$	1,985,999
ARAPAHOE COUNTY PUBLIC HEALTH FUND (80).....	\$	25,273,300

BE IT FURTHER RESOLVED by the Board of County Commissioners that the Arapahoe County Finance Director is authorized to transfer funds from the Administrative Services Department account in the General Fund to any other County Department account within the General Fund for an authorized expenditure without formal approval by the Board, provided that the total of all such transfers during calendar year 2026 shall not cause the designated reserve fund to drop below its established minimum level.

BE IT FURTHER RESOLVED by the Board of County Commissioners that the Arapahoe County Finance Director is authorized to review (a) all purchase orders that are open at the end of calendar year 2025, (b) all fixed assets approved in 2025 Budget but which were not purchased in 2025, (c) all capital projects previously started but not finished in 2025, (d) all grant projects previously started but not finished in 2025, and (e) the unappropriated balance of the Infrastructure Fund, the Conservation Trust Fund, the Open Space Sales Tax Fund, the Cash-In-Lieu Fund, the Sheriff's Commissary Fund, the Forfeited Property Fund, the Communication Network System Replacement Fund, and the Electronic Filing Technology Fund; and is authorized to identify which purchase orders, fixed assets, capital projects, grants projects, and unappropriated fund balances that should be reappropriated in 2026 and is authorized to increase the appropriation so to continue the funding of these previously appropriated needs, subject to action by the Board.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Holen, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-297B** It was moved by Commissioner Fields and duly seconded by Commissioner Campbell to adopt the following Resolution:

A. ADOPTION OF 2026 BUDGET – ARAPAHOE LAW ENFORCEMENT AUTHORITY

WHEREAS, the Arapahoe County Budget Officer has submitted a proposed 2026 Budget to the Board of County Commissioners, acting as the Arapahoe Law Enforcement Authority (ALEA) Governing Board, for its consideration; and

WHEREAS, the Board of County Commissioners has caused to be published a notice relating to a public hearing to be held on the proposed 2026 ALEA Budget, pursuant to Section 29-1-106, C.R.S. as amended; and

WHEREAS, pursuant to statute and the aforementioned notice provisions, public hearings were held before the Board of County Commissioners on October 14, 2025, and October 28, 2025 at the Arapahoe County Administration Building, 5334 South Prince Street, Littleton, Colorado, at which time evidence and testimony were presented to the Board concerning said proposed Budget and mill levies; and

WHEREAS, at the October 28, 2025, public hearing, the Board adopted Resolution No. 25-251 which continued the public hearing to this date; and

WHEREAS, up to and including this date, said proposed budget has been open for inspection by the public and interested citizens and electors have been given the opportunity to file or register any objections to said proposed budget pursuant to Section 29-1-107, C.R.S. as amended; and

WHEREAS, as a result of the November 2, 1993 election, the voters of the Arapahoe Law Enforcement Authority did approve an increase in the mill levy for 1994 and subsequent fiscal years and established a minimum certified mill levy of 4.982 mills pursuant to Section 30-11-406.5, C.R.S. as amended, and Section 20 of Article X of the Colorado Constitution; and

WHEREAS, as a result of the November 3, 1998 election, the voters of the Arapahoe Law Enforcement Authority did approve a ballot question which permits the Arapahoe Law Enforcement Authority to collect, retain and spend all proceeds from non-tax revenue sources, including traffic fines and grants, for public safety and law enforcement purposes, notwithstanding any restrictions of Section 20 of Article X of the Colorado Constitution; and

WHEREAS, the Board of County Commissioners, acting as the Arapahoe Law Enforcement Authority Governing Board, is desirous of adopting said proposed budget at this time; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remained in balance, as required by Section 29-1-108, C.R.S. as amended.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, acting as the Arapahoe Law Enforcement Authority Governing Board, as follows:

Section 1: That estimated expenditures for the Law Enforcement Authority Funds are as follows:

Law Enforcement Authority Fund .....\$ 15,537,560

Section 2: That estimated revenues for the Law Enforcement Authority Fund are as follows:

- 1. From the Property Tax Levy \$ 12,871,751
- 2. From Sources Other than Property Tax 1,606,419
- 3. From Unappropriated Fund Balance 1,059,390
- 4. Total Revenues \$ 15,537,560

Section 3: That the Budget, as submitted, amended, and hereinabove summarized be and the same hereby as approved and adopted as the Budget of Arapahoe Law Enforcement Authority Fund for the year stated above. Said Budget, as adopted, is hereby filed with the Clerk to the Board.

BE IT FURTHER RESOLVED that the authorized staffing level of the Arapahoe County Law Enforcement Authority shall be 87.50 full-time equivalent employees.

**B. MILL LEVY CERTIFICATION – ARAPAHOE LAW ENFORCEMENT AUTHORITY**

WHEREAS, by prior action on this date, the Board of County Commissioners, acting as the Arapahoe County Law Enforcement Authority Governing Board, adopted the 2026 Budget for the Arapahoe Law Enforcement Authority; and

WHEREAS, pursuant to Titles 29, 30 and 39 C.R.S., the Arapahoe Law Enforcement Authority Governing Board must establish an annual levy of taxes for the Arapahoe Law Enforcement Authority Fund for the ensuing fiscal year and that said mill levy for the Arapahoe Law Enforcement Authority Fund be set within the last quarter of each fiscal year; and

WHEREAS, as a result of the November 2, 1993 election, the voters of the Arapahoe Law Enforcement Authority did approve an increase in the mill levy for 1994 and subsequent fiscal years and established a minimum certified mill levy of 4.982 mills pursuant to Section 30-11-406.5, C.R.S. as amended, and Section 20 of Article X of the Colorado Constitution; and

WHEREAS, the Board of County Commissioners, acting as the Arapahoe Law Enforcement Authority Governing Board, is desirous of establishing said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Arapahoe Law Enforcement Authority Governing Board that there is hereby established for law enforcement authority purposes, upon all taxable property, real, personal and mixed, tangible and intangible, within the boundaries of the Arapahoe Law Enforcement Authority, in the County of Arapahoe, State of Colorado, not exempted by law, a tax of 4.982 mills for the Arapahoe Law Enforcement Authority for fiscal year

2026, which shall be certified to the Board of County Commissioners. This is effective 12:01 am, January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$2,609,748,882.

C. APPROPRIATION OF 2026 BUDGET – ARAPAHOE LAW ENFORCEMENT AUTHORITY

WHEREAS, by prior action on this date the Board of County Commissioners, acting as the Arapahoe County Law Enforcement Authority Governing Board adopted the 2026 Arapahoe Law Enforcement Authority Budget; and

WHEREAS, the Governing Board of the Arapahoe Law Enforcement Authority has made provisions within the Budget for revenues in an amount equal to or greater than the total expenditures as set forth in said Budget; and

WHEREAS, pursuant to Sections 29-1-108 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must appropriate the revenues set forth in the budget for the several offices, departments, boards, commissions, and other spending agencies as hereinafter set forth; and

WHEREAS, pursuant to the aforementioned statutes, such appropriations shall be made before the beginning of the fiscal year by adoption of a resolution making such appropriations.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, acting as the Governing Board of the Arapahoe Law Enforcement Authority, to appropriate the following amounts effective 12:01 a.m., January 1, 2026:

ARAPAHOE LAW ENFORCEMENT AUTHORITY

Amount of Appropriated Funds for 2026 Fiscal Year        \$ 15,537,560

BE IT FURTHER RESOLVED by the Board of County Commissioners that the Arapahoe County Finance Director is authorized to review (a) all purchase orders that are open at the end of calendar year 2025, (b) all fixed assets approved in 2025 Budget but which were not purchased in 2025, (c) all capital projects previously started but not finished in 2025, and (d) all grant projects previously started but not finished in 2025, and is authorized to identify which purchase orders, fixed assets, capital projects and grants projects that should be reappropriated in 2026, and is authorized to increase the appropriation so to continue the funding of these previously appropriated needs, subject to action by the Board.

The vote was:        -

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Holen, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25 -297C** It was moved by Commissioner Campbell and duly seconded by Commissioner Baker to adopt the following Resolution:

**A. ADOPTION OF 2026 BUDGET – ARAPAHOE COUNTY RECREATION DISTRICT**

WHEREAS, the Arapahoe County Budget Officer has submitted a proposed 2026 Budget to the Board of County Commissioners, acting as the Board of Directors of the Arapahoe County Recreation District, for its consideration; and

WHEREAS, the Board of County Commissioners has caused to be published a notice relating to a public hearing to be held on the proposed 2026 Arapahoe County Recreation District Budget, pursuant to Section 29-1-106, C.R.S. as amended; and

WHEREAS, pursuant to statute and the aforementioned notice provisions, public hearings were held before the Board of County Commissioners on October 14, 2025, and October 28, 2025 at the Arapahoe County Administration Building, 5334 South Prince Street, Littleton, Colorado, at which time evidence and testimony were presented to the Board concerning said proposed Budget and mill levies; and

WHEREAS, at the October 28, 2025 public hearing, the Board adopted Resolution No. 25-251 which continued the public hearing to this date; and

WHEREAS, up to and including this date, said proposed Budget has been open for inspection by the public and interested citizens and electors have been given the opportunity to file or register any objections to said proposed Budget pursuant to Section 29-1-107, C.R.S. as amended; and

WHEREAS, the Board of County Commissioners is desirous of adopting said proposed budget at this time; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remained in balance, as required by Section 29-1-108, C.R.S. as amended.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, acting as the Board of Directors of the Arapahoe County Recreation District, as follows:

Section 1: That estimated expenditures for the Arapahoe County Recreation District are as follows:

Arapahoe County Recreation District Fund ..... \$ 1,658,408

Section 2: That estimated revenues for the Arapahoe County Recreation District Fund are as follows:

1. From the Property Tax Levy	\$	1,296,167
2. From Sources Other than Property Tax		331,850
3. From Unappropriated Fund Balance		<u>30,391</u>
4. Total Revenues	\$	1,658,408

Section 3: That the Budget, as submitted, amended, and hereinabove summarized be and the same hereby as approved and adopted as the Budget of the Arapahoe County Recreation District Fund for the year stated above. Said Budget, as adopted, is hereby filed with the Clerk to the Board.

BE IT FURTHER RESOLVED that the authorized staffing level of the Arapahoe County Recreation District shall be 7.00 full-time equivalent employees.

**B. MILL LEVY CERTIFICATION – ARAPAHOE COUNTY RECREATION DISTRICT**

WHEREAS, by prior action on this date, the Board of County Commissioners acting as the Board of Directors of the Arapahoe County Recreation District adopted the 2026 Budget for the Arapahoe County Recreation District; and

WHEREAS, pursuant to Titles 29, 30 and 39, C.R.S., the Board of Directors of the Arapahoe County Recreation District must establish an annual levy of taxes for the Arapahoe County Recreation District Fund for the ensuing fiscal year and that said mill levy for the Arapahoe County Recreation District Fund be set within the last quarter of each fiscal year; and

WHEREAS, pursuant to Section 29-1-301, C.R.S. as amended, the Recreation District cannot establish a tax levy which would raise a greater amount of revenue than was levied in the preceding year plus new construction, plus five and one-half percent plus the amount of revenue abated or refunded by the County; and

WHEREAS, the County staff has evaluated the total valuation of the Arapahoe County Recreation District for assessment purposes and has adjusted and reduced the mill levy in order to be in compliance with the statutory requirements of Section 29-1-301, C.R.S. as amended, and

WHEREAS, pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., the Board of County Commissioners may adjust the amount of its tax levy by an additional amount to reflect the proportionate share of the total abatements and refunds made pursuant to law; and

WHEREAS, the Board has determined that such an additional tax levy for abatements and refunds will capture revenues which were needed to balance the previous year's budget, will not cause a net revenue gain to the Arapahoe County Recreation District, and is a sound financial policy to prevent any loss of government services due to an unavoidable decrease in revenues; and

WHEREAS, pursuant to Article X, Section 20 of the Colorado Constitution, the County may not, in future years, increase the mill levy above the mill levy for the prior year, without the approval of the voters; and

WHEREAS, when the assessed valuation in the County increases, it is necessary to decrease the overall County mill levy; and if the assessed valuation in the County would decrease, there would be a net revenue loss from the current level if the current mill levy is reduced permanently; and

WHEREAS, it is prudent to instead impose a temporary tax credit or rate reduction to allow for future unknown changes in the assessed valuation of the Arapahoe County Recreation District; and

WHEREAS, the Board of County Commissioners, acting as the Board of Directors of the Arapahoe County Recreation District, is desirous of establishing said aforementioned levies at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, acting as the Board of Directors of the Arapahoe County Recreation District, that there is hereby established for recreation district purposes, upon all taxable property, real, personal and mixed, tangible and intangible, in the Arapahoe County Recreation District in the County of Arapahoe, State of Colorado, not exempted by law, a tax for the Arapahoe County Recreation District as follows:

Mill Levy	0.869
Abatement/Refund	0.000
TABOR Refund	-0.003
Temporary Tax Credit/Rate Reduction	<u>-0.273</u>
<b>Total Adjusted Mill Levy</b>	<b>0.593</b>

This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$2,207,299,592.

#### C. APPROPRIATION OF 2026 BUDGET – ARAPAHOE COUNTY RECREATION DISTRICT

WHEREAS; by prior action on this date the Board of County Commissioners, acting as the Board of Directors of the Arapahoe County Recreation District, adopted the 2026 Arapahoe County Recreation District Budget; and

WHEREAS, the Arapahoe County Recreation District has made provisions within the Budget for revenues in an amount equal to or greater than the total expenditures as set forth in said Budget; and,

WHEREAS, pursuant to Sections 29-1-108 and 30-25-101 *et seq.*, C.R.S. as amended, the Board must appropriate the revenues set forth in the budget for the several offices, departments, boards, commissions, and other spending agencies as hereinafter set forth; and

WHEREAS, pursuant to the aforementioned statutes, such appropriations shall be made before the beginning of the fiscal year by adoption of a resolution making such appropriations.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County to appropriate the following amounts effective 12:01 a.m., January 1, 2026:

ARAPAHOE COUNTY RECREATION DISTRICT

Amount of Appropriated Funds for 2026 Fiscal Year           \$ 1,658,408

BE IT FURTHER RESOLVED by the Board of County Commissioners that the Arapahoe County Finance Director is authorized to review (a) all purchase orders that are open at the end of calendar year 2025, (b) all fixed assets approved in 2025 Budget but which were not purchased in 2025, (c) all capital projects previously started but not finished in 2025, and (d) all grant projects previously started but not finished in 2025, and is authorized to identify which purchase orders, fixed assets, capital projects and grants projects that should be reappropriated in 2026, and is authorized to increase the appropriation so to continue the funding of these previously appropriated needs, subject to action by the Board.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Holen, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-297D**       It was moved by Commissioner/Director Campbell and duly seconded by Commissioner/Director Baker to adopt the following Resolution:

**A. ADOPTION OF 2026 BUDGET – ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT**

WHEREAS, on November 6, 2001, the electors in the Arapahoe County Water and Wastewater Public Improvement District approved the formation of the Arapahoe County Water and Wastewater Public Improvement District; and

WHEREAS, the Board of Directors of the Arapahoe Water and Wastewater Authority has submitted a proposed 2026 Budget for the Arapahoe County Water and Wastewater Public Improvement District pursuant to an intergovernmental agreement with the County; and

WHEREAS, the Board of County Commissioners, acting as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District, has caused to be published a notice relating to a public hearing to be held on the proposed 2026 Arapahoe County Water and Wastewater Public Improvement District Budget, pursuant to Section 29-1-106, C.R.S. as amended; and

WHEREAS, pursuant to statute and the aforementioned notice provisions, public hearings were held before the Board of County Commissioners on October 14, 2025, and October 28, 2025 at the Arapahoe County Administration Building, 5334 South Prince Street, Littleton, Colorado, at which time evidence and testimony were presented to the Board concerning said proposed Budget and mill levies; and

WHEREAS, at the October 28, 2025 public hearing, the Board adopted Resolution No. 25-251 continued the public hearing to this date and the Board caused notice of this public hearing as required by Section 30-20-511, C.R.S. as amended, to be posted; and

WHEREAS, up to and including this date, said proposed Budget has been open for inspection by the public and interested citizens and electors have been given the opportunity to file or register any objections to said proposed Budget pursuant to Section 29-1-107, C.R.S. as amended; and

WHEREAS, the Board of County Commissioners is desirous of adopting said proposed Budget at this time; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the Budget remained in balance, as required by Section 29-1-108, C.R.S., as amended.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, acting as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District, as follows:

Section 1: That estimated expenditures for the Arapahoe County Water and Wastewater Public Improvement District Fund are as follows:

Arapahoe County Water and Wastewater Public Improvement District Fund: \$ 9,037,306

Section 2: That estimated revenues for the Arapahoe County Water and Wastewater Public Improvement District Fund are as follows:

1. From the Property Tax Levy	\$	8,486,937
2. From Sources Other than Property Tax		475,000
3. From Unappropriated Fund Balance		<u>75,369</u>
4. Total Revenues	\$	9,037,306

Section 3: That the Budget, as submitted, amended, and hereinabove summarized be and the same hereby as approved and adopted as the Budget of the Arapahoe County Water and Wastewater Public Improvement District Fund for the year stated above. Said Budget, as adopted, is hereby filed with the Clerk to the Board.

**B. MILL LEVY CERTIFICATION – ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT**

WHEREAS, by prior action on this date, the Board of County Commissioners, acting as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District, adopted the 2026 Budget for the Arapahoe County Water and Wastewater Public Improvement District; and

WHEREAS, pursuant to Titles 29, 30 and 39, C.R.S., the Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District must establish an annual levy of taxes for the Arapahoe County Water and Wastewater Public Improvement District Fund for the ensuing fiscal year and that said mill levy for the Arapahoe County Water and Wastewater Public Improvement District Fund be set within the last quarter of each fiscal year; and

WHEREAS, this mill levy must, along with other available funds, provide adequate funding to pay the scheduled debt service of the outstanding Public Improvement District General Obligation Bonds in 2026; and

WHEREAS, the Board of County Commissioners, acting as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District, is desirous of establishing the said aforementioned levy at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners, acting as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District, that there is hereby established for the purpose, of paying the scheduled debt service for the outstanding General Obligation bonds upon all taxable property, real, personal and mixed, tangible and intangible, in the Arapahoe County Water and Wastewater Public Improvement District in the County of Arapahoe and in the County of Douglas, State of Colorado, not exempted by law, a tax for the Arapahoe County Water and Wastewater Public Improvement District of 7.500 mills. This is effective 12:01 a.m., January 1, 2026.

BE IT FURTHER RESOLVED that the foregoing levy is made on the assessed valuation of \$1,154,685,307.

**C. APPROPRIATION OF 2026 BUDGET – ARAPAHOE COUNTY WATER AND WASTEWATER PUBLIC IMPROVEMENT DISTRICT**

WHEREAS, by prior action on this date the Board of County Commissioners, acting as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District, adopted the 2026 Arapahoe County Water and Wastewater Public Improvement District Budget; and

WHEREAS, the Board has made provisions within the Budget for revenues in an amount equal to or greater than the total expenditures as set forth in said Budget; and

WHEREAS, pursuant to Sections 29-1-108 and 30-25-101 *et seq.*, C.R.S., as amended, the Board must appropriate the revenues in the budget for as hereinafter set forth; and

WHEREAS, pursuant to the aforementioned statutes, such appropriations shall be made before the beginning of the fiscal year by adoption of a resolution making such appropriations.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County acting as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District, to appropriate the following amounts effective 12:01 a.m., January 1, 2026:

ARAPAHOE COUNTY WATER AND WASTEWATER  
PUBLIC IMPROVEMENT DISTRICT

Amount of Appropriated Funds for 2026 Fiscal Year           \$ 9,037,306

BE IT FURTHER RESOLVED by the Board of County Commissioners acting as the *ex officio* Board of Directors of the Arapahoe County Water and Wastewater Public Improvement District, that the Arapahoe County Finance Director is authorized to review (a) all purchase orders that are open at the end of calendar year 2025, and (b) all capital projects previously started but not finished in 2025 and, is authorized to identify which purchase orders and capital projects that should be reappropriated in 2026, and is authorized to increase the appropriation so to continue the funding of these previously appropriated needs, subject to action by the Board.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Holen, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25– 297E**     It was moved by Commissioner Campbell and duly seconded by Commissioner Baker to authorize the Chair of the Board of County Commissioners to sign the Certification of Tax Levy Forms for Arapahoe County, for the Arapahoe Law Enforcement

Authority, for the Arapahoe County Recreation District, and for the Arapahoe County Water and Wastewater Public Improvement District.

The vote was:

Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Holen, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

The Chair declared the motion carried and so ordered.

**RESOLUTION NO. 25-298** It was moved by Commissioner Fields and duly seconded by Commissioner Warren-Gully to adopt the following Resolution:

**A. Cities and Towns**

WHEREAS, pursuant to Section 39-5-128, C.R.S., all cities and towns within Arapahoe County must certify to the Board of County Commissioners the levy of said city or town for the ensuing fiscal year (2026); and

WHEREAS, the Board of County Commissioners has received said certifications from the hereinafter described cities and towns; and

WHEREAS, pursuant to Section 39-1-111, C.R.S., the Board of County Commissioners must levy taxes for cities and towns as provided by law, no later than December 22, 2025, and

WHEREAS, the Board of County Commissioners is desirous of levying said taxes at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County that there shall be and there is hereby levied against all taxable property, real, personal and mixed, tangible and intangible, not exempt by law within the corporate limits of each of the following cities and towns, the following tax, to wit:

**CITIES AND TOWNS**

CITY/TOWN NAME	ASSESSED VALUATION Nearest Ten Dollars	(1) General Operating		(3) Contractual Obligations		(4) Bond Redemptions		(5) - Refunds/Abatements		(7) Capital Expenditure		TOTAL ALL FUNDS		
		(2) Temp Tax Credit		(4) Bond Redemptions		(4) Bond Redemptions		(6) - OTHER		(7) Capital Expenditure				
		Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	
Aurora	\$ 4,914,287,104	(1) 8.655 \$ (2) -1.518 \$	53,361,046 (3) (8,979,406) (4)	0.000 \$ 0.000 \$	- (5) -	0.000 \$ 0.000 \$	- (6) -	0.000 \$ -	0.000 \$ -	0.000 \$ -	0.000 \$ -	7.037 \$ -	41,321,640 -	
Berwies	\$ 9,031,033	(1) 11.550 \$ (2) -0.620 \$	107,563 (3) (5,331) (4)	0.000 \$ 0.000 \$	- (5) -	0.000 \$ -	- (6) -	0.000 \$ -	0.000 \$ -	0.000 \$ -	0.000 \$ -	0.000 \$ -	11.330 \$ -	101,937 -
Bow-Mar	\$ 36,054,383	(1) 13.255 \$ (2) -0.540 \$	478,261 (3) (19,422) (4)	0.000 \$ 0.000 \$	- (5) -	0.000 \$ -	- (6) -	0.157 \$ 5,661 (7)	0.000 \$ -	2.000 \$ 72,109	0.000 \$ -	14.682 \$ -	535,561 -	
Centennial (C)	\$ 2,159,279,363	(1) 2.823 \$ (2) 0.000 \$	15,787,357 (3) -	0.000 \$ 0.000 \$	- (5) -	0.000 \$ -	- (6) -	0.000 \$ 297,912 (7)	0.000 \$ -	0.000 \$ -	0.000 \$ -	5.076 \$ -	18,097,282 -	
Cherry Hills Village	\$ 543,832,210	(1) 14.722 \$ (2) 0.000 \$	8,159,609 (3) -	0.000 \$ 0.000 \$	- (5) -	0.000 \$ -	- (6) -	0.000 \$ -	0.000 \$ -	0.000 \$ -	0.000 \$ -	14.722 \$ -	8,159,609 -	
Columbine Valley (A)	\$ 81,023,583	(1) 9.333 \$ (2) -2.068 \$	788,079 (3) (173,644) (4)	0.000 \$ 0.000 \$	- (5) -	0.000 \$ -	- (6) -	0.000 \$ 2,270 (7)	0.000 \$ -	0.000 \$ -	0.000 \$ -	7.266 \$ -	613,456 -	
Deer Trail	\$ 13,933,141	(1) 13.433 \$ (2) -0.537 \$	167,637 (3) (7,496) (4)	0.000 \$ 0.000 \$	- (5) -	0.000 \$ -	- (6) -	0.000 \$ -	0.000 \$ -	0.000 \$ -	0.000 \$ -	12.896 \$ -	179,373 -	
Englewood	\$ 1,161,126,828	(1) 5.620 \$ (2) 0.000 \$	6,627,428 (3) -	3.636 \$ 2,477,305 (5)	0.000 \$ -	0.000 \$ -	- (6) -	0.000 \$ -	0.000 \$ -	0.000 \$ -	0.000 \$ -	8.706 \$ -	11,304,731 -	
Foxfield (A)	\$ 26,568,485	(1) 4.582 \$ (2) 0.000 \$	132,314 (3) -	0.000 \$ 0.000 \$	- (5) -	0.000 \$ -	- (6) -	0.000 \$ -	0.000 \$ -	0.000 \$ -	0.000 \$ -	4.582 \$ -	132,314 -	
Glendale (A)	\$ 232,699,919	(1) 18.670 \$ (2) 0.000 \$	4,344,507 (3) -	0.000 \$ 0.000 \$	- (5) -	0.000 \$ -	- (6) -	0.000 \$ -	0.000 \$ -	0.000 \$ -	0.000 \$ -	18.670 \$ -	4,344,507 -	
Greenwood Village (B)	\$ 1,437,497,477	(1) 2.932 \$ (2) 0.000 \$	4,214,479 (3) -	0.000 \$ 0.000 \$	- (5) -	0.000 \$ -	- (6) -	0.000 \$ -	0.000 \$ -	0.000 \$ -	0.000 \$ -	2.932 \$ -	4,214,479 -	
Littleton (A)	\$ 1,235,233,569	(1) 2.000 \$ (2) 0.000 \$	2,476,507 (3) -	0.000 \$ 0.000 \$	- (5) -	0.000 \$ -	- (6) -	0.000 \$ -	0.000 \$ -	0.000 \$ -	0.000 \$ -	2.000 \$ -	2,476,507 -	
Shelton	\$ 241,159,435	(1) 5.974 \$ (2) 0.000 \$	1,440,746 (3) -	0.000 \$ 0.000 \$	- (5) -	0.000 \$ -	- (6) -	1.076 \$ 258,488 (7)	0.000 \$ -	0.000 \$ -	0.000 \$ -	16.054 \$ -	4,011,612 -	
<b>CITIES &amp; TOWNS TOTAL:</b>	<b>\$ 14,119,642,598</b>	<b>(1) \$ (2)</b>	<b>\$5,831,914 (3) \$ (9,183,765) (4)</b>	<b>\$ 4,477,305 (5) \$ 2,311,368 (6)</b>	<b>\$ - (7) \$ 565,341 (7)</b>	<b>\$ - (7) \$ 72,109</b>	<b>\$ - (7) \$ 84,072,271</b>							

(A) These Cities and Towns have adopted an ordinance exempting \$10,000 of actual value of personal property.  
 (B) These Cities and Towns have adopted an ordinance exempting \$20,000 of actual value of personal property.  
 (C) These Cities and Towns have adopted an ordinance exempting \$100,000 of actual value of personal property.

BE IT FURTHER RESOLVED that the Board of County Commissioners of Arapahoe County in certifying the mill levies of the above-noted cities and towns 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.; that 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 and towns have complied with the Colorado constitutional and statutory requirements concerning said levies; and therefore, that 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.

**B. School Districts**

WHEREAS, pursuant to Section 39-5-128, C.R.S., all school districts within Arapahoe County must certify to the Board of County Commissioners the levy of said school district for the ensuing fiscal year (2026); and

WHEREAS, the Board of County Commissioners has received said certification from the hereinafter described school districts; and

WHEREAS, pursuant to Section 39-1-111, C.R.S., the Board of County Commissioners must levy taxes for school districts as provided by law, no later than December 22, 2025; and

WHEREAS, the Board of County Commissioners is desirous of levying said taxes at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, that there shall be and there is hereby levied against all taxable property, real, personal and mixed, tangible and intangible, not exempt by law within the boundaries of each of the following school districts, the following tax, to wit:

**SCHOOL DISTRICTS**

DEPT. OF EDUCATION LEGAL SCHOOL DISTRICT NAME	ASSESSED VALUATION Houses Tax Dollars	[1]TOTAL PROGRAM & CATEGORICAL BUYOUT		[3]BOND REDEMPTION		[5] ABATEMENTS		[7]SPECIAL BUILDING/TECHNOLOGY		TOTAL ALL FUNDS	
		[2]TEMPORARY TAX CREDIT-		[4]OVERRIDE MILL LEVY		[6]TRANSPORTATION		[8]OTHER		Levy (Mills)	Revenue (Dollars)
		Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)		
School Dist #1 (Englewood)	\$ 989,506,267	01 26.875 \$ 26,612,771 (3)	9.285 \$ 8,880,220 (5)	0.687 \$ 673,791 (7)	- \$ - (8)	- \$ - (9)	6.829 \$ 6,747,842	51.071 \$ 50,538,075			
School Dist #2 (Poudre)	\$ 414,343,334	01 25.947 \$ 10,750,967 (3)	4.386 \$ 1,817,310 (5)	1.427 \$ 591,168 (7)	- \$ - (8)	- \$ - (9)	- \$ -	41.947 \$ 17,380,460			
School Dist #5 (Cherry Creek)	\$ 9,525,022,544	01 36.746 \$ 350,006,515 (3)	12.341 \$ 115,664,811 (5)	0.342 \$ 3,257,558 (7)	- \$ - (8)	4.879 \$ 46,472,580	54.128 \$ 515,378,974				
School Dist #6 (Littleton)	\$ 3,794,719,082	01 37.412 \$ 104,283,078 (3)	15.817 \$ 44,187,813 (5)	0.924 \$ 3,282,320 (7)	- \$ - (8)	11.000 \$ 30,241,970	65.153 \$ 182,185,122				
School Dist 241 (Deer Trail)	\$ 50,157,596	01 27.000 \$ 1,359,655 (3)	9.475 \$ 477,138 (5)	0.087 \$ 4,381 (7)	0.117 \$ 5,892 (8)	- \$ - (9)	36.679 \$ 1,847,066				
Adams/Arpa School Dist #281 (Aurora)	\$ 3,510,364,189	01 49.008 \$ 173,246,550 (3)	15.901 \$ 55,818,201 (5)	2.217 \$ 7,782,077 (7)	- \$ - (8)	6.000 \$ 21,062,135	73.186 \$ 256,903,514				
School Dist #291 (Bennett)	\$ 5,27,139,333	01 35.058 \$ 18,214,069 (3)	- \$ - (5)	0.215 \$ 60,644 (7)	- \$ - (8)	0.207 \$ 809,258	25.380 \$ 1,333,872				
School Dist #311 (Stratton)	\$ 45,431,058	01 27.000 \$ 1,229,619 (3)	9.316 \$ 424,598 (5)	0.109 \$ 4,952 (7)	- \$ - (8)	- \$ - (9)	26.531 \$ 1,250,504				
School Dist #321 (Byers)	\$ 45,744,638	01 27.000 \$ 1,215,107 (3)	- \$ - (5)	0.059 \$ 2,679 (7)	- \$ - (8)	- \$ - (9)	20.109 \$ 1,180,986				
<b>TOTAL:</b>	<b>\$ 17,902,829,112</b>	[1] \$ 681,236,250 [2]	[3] \$ 228,348,792 [5]	[6] \$ 14,966,091 [7]	[8] \$ 5,892	[9] \$ 105,133,287	xxx \$ 1,040,763,573				

BE IT FURTHER RESOLVED that the Board of County Commissioners of Arapahoe County in certifying the mill levies of the above-noted school districts 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.; that 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 school districts have complied with the Colorado constitutional and statutory requirements concerning said levies; and therefore, that the Board of County Commissioners assumes no liability or responsibility associated with any levy of any of the above-noted school districts except for the ministerial, non-discretionary act of certification.

**C. Special Districts**

WHEREAS, pursuant to Section 39-5-128, C.R.S., all special districts within Arapahoe County must certify to the Board of County Commissioners the levy of said special district for the ensuing fiscal year (2026); and

WHEREAS, the Board of County Commissioners has received said certifications from the hereinafter described special districts; and

WHEREAS, pursuant to Section 39-1-111, C.R.S., the Board of County Commissioners must levy taxes for special districts as provided by law, no later than December 22, 2025; and

WHEREAS, the Board of County Commissioners is desirous of levying said taxes at this time.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Arapahoe County, that there shall be and there is hereby levied against all taxable property, real, personal and mixed, tangible and intangible, not exempt by the law within the boundaries of each of the following special districts, the following tax, to wit:





OFFICER NAME	ASSESSED VALUATION	(1) General Operating (2) Temp Tax Credits		(3) Contract Obligations (4) Bond Refinancing (5) Bond Retirement		(6) Other		(7) Capital Expenditure		TOTAL ALL FUNDS	
		Line	Revenue	Line	Revenue	Line	Revenue	Line	Revenue	Line	Revenue
		Item	Amount	Item	Amount	Item	Amount	Item	Amount	Item	Amount
City of... (1)	...	...	...	...	...	...	...	...	...	...	...
City of... (2)	...	...	...	...	...	...	...	...	...	...	...
City of... (3)	...	...	...	...	...	...	...	...	...	...	...
City of... (4)	...	...	...	...	...	...	...	...	...	...	...
City of... (5)	...	...	...	...	...	...	...	...	...	...	...
City of... (6)	...	...	...	...	...	...	...	...	...	...	...
City of... (7)	...	...	...	...	...	...	...	...	...	...	...
City of... (8)	...	...	...	...	...	...	...	...	...	...	...
City of... (9)	...	...	...	...	...	...	...	...	...	...	...
City of... (10)	...	...	...	...	...	...	...	...	...	...	...
City of... (11)	...	...	...	...	...	...	...	...	...	...	...
City of... (12)	...	...	...	...	...	...	...	...	...	...	...
City of... (13)	...	...	...	...	...	...	...	...	...	...	...
City of... (14)	...	...	...	...	...	...	...	...	...	...	...
City of... (15)	...	...	...	...	...	...	...	...	...	...	...
City of... (16)	...	...	...	...	...	...	...	...	...	...	...
City of... (17)	...	...	...	...	...	...	...	...	...	...	...
City of... (18)	...	...	...	...	...	...	...	...	...	...	...
City of... (19)	...	...	...	...	...	...	...	...	...	...	...
City of... (20)	...	...	...	...	...	...	...	...	...	...	...
City of... (21)	...	...	...	...	...	...	...	...	...	...	...
City of... (22)	...	...	...	...	...	...	...	...	...	...	...
City of... (23)	...	...	...	...	...	...	...	...	...	...	...
City of... (24)	...	...	...	...	...	...	...	...	...	...	...
City of... (25)	...	...	...	...	...	...	...	...	...	...	...
City of... (26)	...	...	...	...	...	...	...	...	...	...	...
City of... (27)	...	...	...	...	...	...	...	...	...	...	...
City of... (28)	...	...	...	...	...	...	...	...	...	...	...
City of... (29)	...	...	...	...	...	...	...	...	...	...	...
City of... (30)	...	...	...	...	...	...	...	...	...	...	...
City of... (31)	...	...	...	...	...	...	...	...	...	...	...
City of... (32)	...	...	...	...	...	...	...	...	...	...	...
City of... (33)	...	...	...	...	...	...	...	...	...	...	...
City of... (34)	...	...	...	...	...	...	...	...	...	...	...
City of... (35)	...	...	...	...	...	...	...	...	...	...	...
City of... (36)	...	...	...	...	...	...	...	...	...	...	...
City of... (37)	...	...	...	...	...	...	...	...	...	...	...
City of... (38)	...	...	...	...	...	...	...	...	...	...	...
City of... (39)	...	...	...	...	...	...	...	...	...	...	...
City of... (40)	...	...	...	...	...	...	...	...	...	...	...
City of... (41)	...	...	...	...	...	...	...	...	...	...	...
City of... (42)	...	...	...	...	...	...	...	...	...	...	...
City of... (43)	...	...	...	...	...	...	...	...	...	...	...
City of... (44)	...	...	...	...	...	...	...	...	...	...	...
City of... (45)	...	...	...	...	...	...	...	...	...	...	...
City of... (46)	...	...	...	...	...	...	...	...	...	...	...
City of... (47)	...	...	...	...	...	...	...	...	...	...	...
City of... (48)	...	...	...	...	...	...	...	...	...	...	...
City of... (49)	...	...	...	...	...	...	...	...	...	...	...
City of... (50)	...	...	...	...	...	...	...	...	...	...	...



ASSESSOR NAME	ASSESSMENT YEAR	ASSESSMENT VALUE	(1) Owner's Operating Expenses Tax Credit		(2) Commercial Migration (4) and Reductions (Redevelopment Allocation)		(3) Rebates/Abatements (5) OTHER		(6) Capital Expenditures		TOTAL ALL FUNDS	
			Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate
Alameda County	2025	1000000	1000000	100%	1000000	100%	1000000	100%	1000000	100%	1000000	100%
Alameda County	2025	2000000	2000000	100%	2000000	100%	2000000	100%	2000000	100%	2000000	100%
Alameda County	2025	3000000	3000000	100%	3000000	100%	3000000	100%	3000000	100%	3000000	100%
Alameda County	2025	4000000	4000000	100%	4000000	100%	4000000	100%	4000000	100%	4000000	100%
Alameda County	2025	5000000	5000000	100%	5000000	100%	5000000	100%	5000000	100%	5000000	100%
Alameda County	2025	6000000	6000000	100%	6000000	100%	6000000	100%	6000000	100%	6000000	100%
Alameda County	2025	7000000	7000000	100%	7000000	100%	7000000	100%	7000000	100%	7000000	100%
Alameda County	2025	8000000	8000000	100%	8000000	100%	8000000	100%	8000000	100%	8000000	100%
Alameda County	2025	9000000	9000000	100%	9000000	100%	9000000	100%	9000000	100%	9000000	100%
Alameda County	2025	10000000	10000000	100%	10000000	100%	10000000	100%	10000000	100%	10000000	100%







Commissioner Baker, Yes; Commissioner Campbell, Yes; Commissioner Fields, Yes; Commissioner Summey, Yes; Commissioner Warren-Gully, Yes.

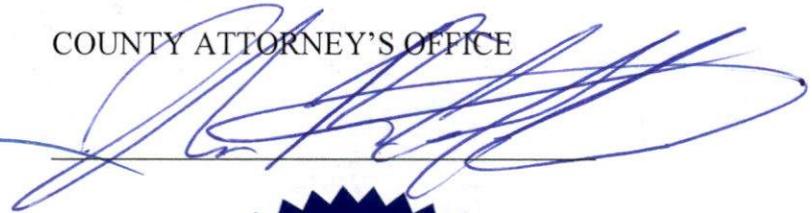
The Chair declared the motion carried and so ordered.

The foregoing Resolutions from the December 9, 2025 meeting have been reviewed and approved.

BOARD OF COUNTY COMMISSIONERS

COUNTY ATTORNEY'S OFFICE

  
\_\_\_\_\_

  
\_\_\_\_\_

CLERK TO THE BOARD

  
\_\_\_\_\_

