

# INDIAN MOUNTAIN METROPOLITAN DISTRICT

## BUDGET MESSAGE FOR 2024

### THE DISTRICT

Indian Mountain Metropolitan District (District), a quasi-municipal corporation and political subdivision of the State of Colorado, was established on June 30, 1975, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District operates under the amended Service Plan approved by the Park County Board of Commissioners on January 3, 2013 and was established to sustain the rural landscape and rural lifestyle of the Indian Mountain subdivision (Indian Mountain). It is the responsibility of the District to manage, protect, and conserve its natural resources responsibly, while affording recreation opportunities for the community to experience and enjoy the natural quiet, solitude, peacefulness, serenity, beauty, and natural resources found in Indian Mountain. Towards achieving this vision, the District provides the following services for the Indian Mountain community:

Community Center	RV Storage Lot
Picnic Pavilion	RV Waste Disposal Facility
Children's Playground	Breton Park
Lodge	Disc & Pasture Golf
Nature Trails	Comfort Station
Burn Pit	Water Augmentation

The District has no employees; all functions are contracted. The District prepares its budgets using estimates based on expected conditions and its expected course of actions. There will be differences between the budget and actual results because events and circumstances frequently do not occur as expected.

The District has adopted two separate funds, a General Fund to provide for general operating, maintenance, and capital expenditures for the District, and a Water Service Program Fund, which is a voluntary opt-in program to supply augmentation water for wells in the Indian Mountain subdivision.

The 2024 General Fund budget reflects expected revenues inclusive of property tax, special ownership tax, interest income, lottery revenue, and rental revenue generated from District assets. Expenditures include office, maintenance, utility, and professional fee expenses adjusted for inflation and the District's estimate of planned operating needs. Projects that have been delayed or could not be funded in previous years are included in the 2024 budget as "Non Conservation Fund Projects". For 2024 the District will focus on Natural Resource Management (Fire Mitigation on District-managed property), an expanded Fire Cistern, and ongoing maintenance and improvements to the Facilities, such as sealing and grouting the Community Center Floor, painting the inside of the Ski Lodge, and a new water heater at

the Ski Lodge. Within the budget, the District has provided for an emergency reserve equal to at least 3% of fiscal year spending and it is an integral part of the Ending Fund Balance.

The 2024 Water Service Program Fund Budget reflects revenue from yearly administrative (membership) fees collected from well owners who have chosen to join the WSP, to fund operating expenses including management of the membership data and reporting of water use in members' homes to the Colorado State Division of Water Resources by way of the Headwater Authority of the South Platte.

## **THE SYSTEM**

The Board of Directors is responsible for the operation and policies with respect to the District as well as the Water Service Program, in accordance with statutes and the service plan.

## **BUDGETARY BASIS OF ACCOUNTING**

The General Fund budget for 2024 was prepared on a cash basis. Revenues and expenditures are recorded on a modified accrual basis.

The 2024 Water Service Program Fund Budget was prepared on a modified accrual basis of accounting. Revenues and expenditures are recorded on an accrual basis.

**RESOLUTION TO SET MILL LEVIES**  
**Resolution #1 – 1/2024**

A RESOLUTION LEVYING THE GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAID THE COST OF GOVERNMENT FOR THE INDIAN MOUNTAIN METROPOLITAN DISTRICT, PARK COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Indian Mountain Metropolitan District ("District") has adopted the 2024 annual budget in accordance with the Local Government Budget Law on January 6, 2024; and

WHEREAS, the adopted budget is attached to the Resolution of the Board of Directors to Adopt the 2024 Budget and Appropriate Sums of Money, and such budget is incorporated herein by this reference; and

WHEREAS, the amount of money necessary to balance the budget for general fund expenses from property tax revenue is identified in the budget; and

WHEREAS the 2023 valuation for assessment for the District, as certified by the County Assessor, is \$42,777,880.

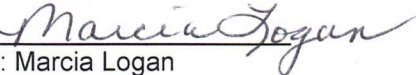
NOW, THEREFORE, be it resolved by the Board of Directors of the Indian Mountain Metropolitan District, Park County, Colorado.

Section 1. That for the purpose of meeting all the general operating expenses of the District during the 2024 budget year, there is hereby levied a tax of 6.943 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023:

Section 2. That the Secretary of the District is hereby authorized and directed to immediately certify to the County Commissioners of Park County, Colorado, the mill levies for the District as herein above determined and set.

ADOPTED this 6<sup>th</sup> day of January 2024.

  
\_\_\_\_\_  
President: Carol Darland

ATTEST:   
Secretary: Marcia Logan

**RESOLUTION TO ADOPT BUDGET**

**Resolution #2 - 1/2024**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE INDIAN MOUNTAIN METROPOLITAN DISTRICT, PARK COUNTY, COLORADO, FOR THE CALENDER YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, the Board of Directors of the Indian Mountain Metropolitan District has appointed Jeffery Mason to prepare and submit a proposed budget to the governing body of the District on or before October 14, 2023; and

WHEREAS, Jeffery Mason, has submitted a proposed budget to the Board of Directors at the proper time, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at the designated place, a public hearing was held on January 6, 2024 and interested taxpayers were given the opportunity to file or register any objections to said budget; and

WHEREAS, Whatever increases have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW THEREFORE, be it resolved by the Board of Directors of the Indian Mountain Metropolitan District, Park County, Colorado:

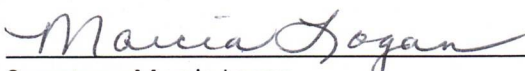
**General Fund and Water Service Program Fund**

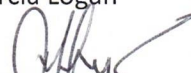
Section 1: that the budget as submitted, amended, and herein above summarized by fund hereby is approved and adopted as the budget of the Indian Mountain Metropolitan District for the fiscal year 2024.

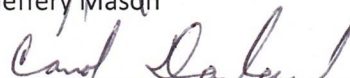
Section 2: that the budget hereby approved and adopted shall be signed by the secretary of the District and made part of the public records of the District.

Section 3: that the sums set forth as the total expenditures of each fund in the budget attached hereto as Exhibit A-1 and Exhibit A-2 and incorporated herein by reference are hereby appropriated from the revenues of each fund, within each fund, for the purposes stated.

ADOPTED this the 6<sup>th</sup> day of January, 2024.

  
\_\_\_\_\_  
Secretary: Marcia Logan

ATTEST:   
\_\_\_\_\_  
Treasurer: Jeffery Mason

ATTEST:   
\_\_\_\_\_  
President: Carol Darland

Indian Mountain Metropolitan District 2024 Budget  
General Fund

## EXHIBIT A-1

	Actual (Prior Year) 2022	Estimate Current Year 2023	Final Budget 2024
<b>BEGINNING FUND BALANCE</b>	145,552.37	123,209.81	107,380.09
<b>REVENUES</b>			
1-4005 · Taxes			
1-4007 · Delinquent Taxes	-106.72	0.00	0.00
1-4020 · Specific Ownership Tax	21,453.43	21,000.00	20,000.00
1-4010 · Property Tax Interest	670.39	571.42	200.00
1-4000 · Property Taxes	183,883.03	182,955.01	297,006.82
<b>Total 1-4005 · Taxes</b>	<b>205,900.13</b>	<b>204,526.43</b>	<b>317,206.82</b>
1-4100 · Burn pit fees(non owners)	900.00	700.00	0.00
1-4300 · CC rental	2,002.00	340.00	100.00
1-4030 · Interest Income	636.34	1,696.49	1,000.00
1-4200 · Key Income	1,500.00	1,379.00	1,200.00
1-4400 · Lodge rental	9,545.00	11,700.00	10,000.00
1-4040 · Conservation Fund/Lottery	1,231.00	1,353.37	1,000.00
1-4500 · RV storage	2,660.00	2,240.00	2,700.00
1-4060 · IREA Dividends	38.99	250.57	0.00
1-4600 · Transfers from other funds	0.00	75,000.00	0.00
<b>TOTAL REVENUES</b>	<b>224,413.46</b>	<b>299,185.86</b>	<b>333,206.82</b>
<b>FUND BALANCE</b>	<b>369,965.83</b>	<b>422,395.67</b>	<b>440,586.91</b>
<b>EXPENDITURES</b>			
1-6400 · Lease Interest-Park County	2,216.90	0.00	0.00
1-6300 · Lease Principal-Park County	84,363.10	0.00	0.00
1-5550 · Conservation Fund Projects	3,000.00	2,000.00	1,500.00
1-5500 · Non Conservation Fund Projects	25,261.03	171,840.44	222,000.00
1-5100 · Maintenance			
1-5230 · Burn Pit	716.04	1,154.30	1,500.00
1-5115 · equipment	0.00	769.14	1,000.00
1-5120 · Fencing/gates/locks/box	0.00	253.87	500.00
1-5125 · Janitorial	8,860.00	9,533.67	12,000.00
1-5130 · Maintenance Tech.	11,743.92	12,387.50	15,000.00
1-5105 · Services	1,178.00	27,648.33	30,000.00
1-5110 · Supplies	4,576.77	2,087.83	5,000.00
<b>Total 1-5100 · Maintenance</b>	<b>27,074.73</b>	<b>53,834.64</b>	<b>65,000.00</b>
1-5300 · Office Expenses			
1-5325 · Office Expenses Other	240.68	500.24	1,500.00
1-5345 · Website	617.75	617.75	1,100.00
1-5310 · Appreciation Awards	4,000.00	2,000.00	2,500.00
1-5315 · Community Events	785.35	92.52	2,500.00
1-5320 · District Manager			
1-5321 · Staff	14,625.00	8,412.50	12,000.00
1-5320 · District Manager - Other	16,119.00	21,490.00	25,000.00
<b>Total 1-5320 · District Manager</b>	<b>30,744.00</b>	<b>29,902.50</b>	<b>37,000.00</b>
1-5330 · Office Supplies	2,649.50	1,980.49	5,000.00
1-5335 · Postage and Delivery	155.40	63.00	300.00
1-5340 · Training/Education	179.80	740.03	2,250.00
<b>Total 1-5300 · Office Expenses</b>	<b>39,372.48</b>	<b>35,896.53</b>	<b>52,150.00</b>
1-5140 · Insurance Expense	7,643.00	9,429.00	9,659.00
1-5400 · Professional Fees			
1-5430 · Legal Fees- Water Augmentation	17,874.97	0.00	0.00

Indian Mountain Metropolitan District 2024 Budget  
General Fund

**EXHIBIT A-1**

	Actual (Prior Year) 2022	Estimate Current Year 2023	Final Budget 2024
1-5405 · Audit Exempt	1,800.00	4,000.00	1,200.00
1-5415 · Election	448.68	0.00	0.00
1-5425 · Legal	2,780.00	3,787.50	7,500.00
1-5435 · Park Co Treas.	5,481.60	5,453.97	11,440.00
1-5445 · Professional Fees other	12.38	103.02	0.00
1-5440 · SDA Dues	455.68	528.82	600.00
<b>Total 1-5400 · Professional Fees</b>	<b>28,853.31</b>	<b>13,873.31</b>	<b>20,740.00</b>
<b>1-5200 · Utilities</b>			
1-5235 · Water Augmentation/Facilities	1,847.50	726.70	2,000.00
1-5205 · Electric	3,673.74	4,238.80	6,000.00
1-5210 · Propane	9,969.67	8,128.86	10,000.00
1-5215 · Septic	9,075.00	9,850.00	2,500.00
1-5220 · Telephone/Internet	4,048.71	4,103.48	4,500.00
1-5225 · trash	356.85	1,093.82	2,400.00
<b>Total 1-5200 · Utilities</b>	<b>28,971.47</b>	<b>28,141.66</b>	<b>27,400.00</b>
<b>TOTAL EXPENDITURES</b>	<b>246,756.02</b>	<b>315,015.58</b>	<b>398,449.00</b>
Emergency Reserves - 3%	7,402.68	9,450.47	11,953.47
Available for Operations	115,807.13	97,929.62	30,184.44
<b>ENDING FUND BALANCE</b>	<b>123,209.81</b>	<b>107,380.09</b>	<b>42,137.91</b>

**Indian Mountain Metropolitan District 2024 Budget  
Water Service Program Fund**

**EXHIBIT A-2**

	<u>Actual (Prior Year) 2022</u>	<u>Estimate Current Year 2023</u>	<u>Final Budget 2024</u>
BEGINNING FUND BALANCE	111,829.12	100,212.87	46,520.19
REVENUES			
1-4000 · IMWSP Application Fee	2,100.00	0.00	0.00
1-4010 · IMWSP Yearly Administration Fee	33,695.00	34,285.00	33,825.00
1-4020 · Late Reporting Penalty	535.00	315.00	250.00
1-4030 · Interest Income	1,121.74	2,199.50	2,500.00
<b>TOTAL REVENUES</b>	<u>37,451.74</u>	<u>36,799.50</u>	<u>36,575.00</u>
FUND BALANCE	149,280.86	137,012.37	83,095.19
EXPENDITURES			
1-5300 · Office Expenses			
1-5320 · Bank Fee	5.00	0.00	15.00
1-5330 · Office supplies	5.47	500.00	1,500.00
1-5340 · Postage and Delivery	89.52	83.12	200.00
1-5350 · Program administrator	8,162.50	8,623.00	10,000.00
<b>Total 1-5300 · Office Expenses</b>	<u>8,262.49</u>	<u>9,206.12</u>	<u>11,715.00</u>
1-5400 · Professional Fees			
1-5410 · Audit	400.00	1,500.00	1,200.00
1-5420 · HASP Water Admin Fee	3,783.50	3,931.06	4,500.00
1-5430 · Legal Fees	389.50	85.00	15,000.00
1-5440 · Other Professional Fees	6,262.50	0.00	0.00
<b>Total 1-5400 · Professional Fees</b>	<u>10,835.50</u>	<u>6,286.06</u>	<u>20,700.00</u>
1-5000 Water Lease/Purchase	29,970.00	0.00	42,500.00
<b>TOTAL EXPENDITURES</b>	<u>49,067.99</u>	<u>15,492.18</u>	<u>74,915.00</u>
Emergency Reserves - 3%	1,472.04	464.77	2,247.45
Mandatory Reserve for 2025 HASP Storage Fee	0.00	0.00	5,000.00
1-5500 · Transfers to Other Funds	0.00	75,000.00	0.00
Available for Operations	<u>98,740.83</u>	<u>46,055.42</u>	<u>932.74</u>
ENDING FUND BALANCE	100,212.87	46,520.19	8,180.19

**RESOLUTION TO APPROPRIATE SUMS OF MONEY**  
**Resolution #3 - 1/2024**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE INDIAN MOUNTAIN METROPOLITAN DISTRICT, PARK COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law this 6<sup>th</sup> day of January 2024; and

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

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves provided in the budget to and for the purposes described below, so as not to impair the operations of the District.

NOW, THEREFORE, be it resolved by the Board of Directors of the Indian Mountain Metropolitan District, Park County, Colorado:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purpose stated.

**General Fund**

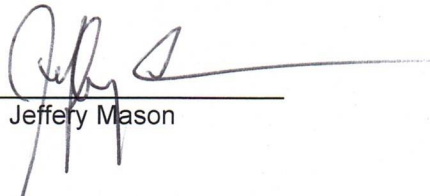
Current Operating Expenses	\$ 176,449.00
Capital Projects Outlay	\$ 222,000.00
Total	\$ 398,449.00

**Water Service Program Fund**

Current Operating Expenses	\$ 74,915.00
Capital Projects Outlay	\$ 0.00
Total	\$ 74,915.00

ADOPTED this 6<sup>th</sup> day of January 2024

  
\_\_\_\_\_  
President: Carol Darland

ATTEST:   
\_\_\_\_\_  
Treasurer: Jeffery Mason



## CERTIFICATION OF TAX LEVIES

TO: County Commissioners of Park County, Colorado

For the Year 2024 the Board of Directors of the Indian Mountain Metropolitan District hereby certifies the following mill levies to be extended upon the total assessed valuation of \$42,777,880. Submitted this date, January 6, 2024.

PURPOSE	LEVY	REVENUE
1. General Operating Expenses	6.943 mills	\$297,006.82
2. Refunds/Abatements		
3. Annual Incentive Payments	.000 mills	\$ 0.00
<b>SUBTOTAL</b>	<b>6.943 mills</b>	<b>\$297,006.82</b>
4. General Obligations Bond and Interest*	0.000 mills	\$ _____
5. Contractual Obligations Approved at Election	0.000 mills	\$ _____
6. Capital Expenditures	0.000 mills	\$ _____
<b>TOTAL</b>	<b>6.943 mills</b>	<b>\$297,006.82</b>

ADOPTED this 6<sup>th</sup> day of January 2024.

Marcia Logan Date: Jan 6, 2024  
Secretary, Marcia Logan

\*CRS 32-1-1603 (SB 92-143) requires Special Districts to "certify separate mill levies to the Board of County Commissioners, one each for funding requirements of each debt. "Total should be recorded above in line 4.

Note: Certification must be carried to three decimal places only

Contact Person: Jackie Middelhoek, 719-836-9043, P.O. Box 25, Como, CO 80432

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Park County, Colorado.

On behalf of the Indian Mountain Metropolitan District,

(taxing entity)<sup>A</sup>

the Board of Directors

(governing body)<sup>B</sup>

of the Indian Mountain Metropolitan District

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

Hereby officially certifies the following mills

to be levied against the taxing entity's GROSS \$ 42,777,880

assessed valuation of:

(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:

\$ 42,777,880

(NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: January 6, 2024 for budget/fiscal year 2024  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

**PURPOSE** (see end notes for definitions and examples)

**LEVY<sup>2</sup>**

**REVENUE<sup>2</sup>**

1. General Operating Expenses <sup>H</sup>	<u>6.943</u> mills	\$ <u>297,006.82</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< <u>0.000</u> > mills	\$ < <u>0</u> >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b><u>6.943</u> mills</b>	<b>\$ <u>297,006.82</u></b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____

**TOTAL:** [ Sum of General Operating Subtotal and Lines 3 to 7 ]

**6.943 mills**

**\$ 297,006.82**

Contact person: (print) Jackie Middelhoek Daytime phone: 719-836-9043

Signed:  Title: District Manager

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

1.      Purpose of Issue:      N/A \_\_\_\_\_  
          Series: \_\_\_\_\_  
          Date of Issue: \_\_\_\_\_  
          Coupon Rate: \_\_\_\_\_  
          Maturity Date: \_\_\_\_\_  
          Levy: \_\_\_\_\_  
          Revenue: \_\_\_\_\_
  
2.      Purpose of Issue:      N/A \_\_\_\_\_  
          Series: \_\_\_\_\_  
          Date of Issue: \_\_\_\_\_  
          Coupon Rate: \_\_\_\_\_  
          Maturity Date: \_\_\_\_\_  
          Levy: \_\_\_\_\_  
          Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

3.      Purpose of Contract:    N/A \_\_\_\_\_  
          Title: \_\_\_\_\_  
          Date: \_\_\_\_\_  
          Principal Amount: \_\_\_\_\_  
          Maturity Date: \_\_\_\_\_  
          Levy: \_\_\_\_\_  
          Revenue: \_\_\_\_\_
  
4.      Purpose of Contract:    N/A \_\_\_\_\_  
          Title: \_\_\_\_\_  
          Date: \_\_\_\_\_  
          Principal Amount: \_\_\_\_\_  
          Maturity Date: \_\_\_\_\_  
          Levy: \_\_\_\_\_  
          Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

# CERTIFICATION OF VALUATION BY PARK COUNTY COUNTY ASSESSOR

Name of Jurisdiction: 9 - INDIAN MTN METRO DISTRICT

IN PARK COUNTY COUNTY ON 8/21/2023

New Entity: No

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

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023 IN PARK COUNTY COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$26,364,827
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$45,111,300
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$45,111,300
5. NEW CONSTRUCTION: **	\$233,930
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND ( 29-1-301(1)(b) C.R.S.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$53.53

\* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colo.

\*\* New construction is defined as: Taxable real property structures and the personal property connected with the structure.

# Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

## Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

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

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 IN PARK COUNTY COUNTY, COLORADO ON AUGUST 25, 2023

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$446,106,594
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$3,457,819
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)	
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS : 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:----->	\$0
---	-----

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

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

# CERTIFICATION OF VALUATION BY PARK COUNTY COUNTY ASSESSOR

Name of Jurisdiction: 9 - INDIAN MTN METRO DISTRICT

IN PARK COUNTY COUNTY ON 12/4/2023

New Entity: No

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

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023 IN PARK COUNTY COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$26,364,827
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$42,777,880
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$42,777,880
5. NEW CONSTRUCTION: **	\$231,670
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND ( 29-1-301(1)(b) C.R.S.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$53.53

\* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colo.

\*\* New construction is defined as: Taxable real property structures and the personal property connected with the structure.

# Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

## Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

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

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b),C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 IN PARK COUNTY COUNTY, COLORADO ON AUGUST 25, 2023

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$416,306,739
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$3,457,819
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0

(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)

DELETIONS FROM TAXABLE REAL PROPERTY:

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS : 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:----->	\$0
--	-----

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

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