

# LETTER OF BUDGET TRANSMITTAL

**THIS FORM IS TO BE COMPLETED AND SUBMITTED WITH THE ADOPTED BUDGET NO LATER THAN JANUARY 31.**

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Date: 1/30/2024

Attached is a copy of the 20   budget for Jacoby Farm Metropolitan District  
**(name of local government)**  
in Weld County, submitted pursuant to Section 29-1-113, C.R.S. This budget  
was adopted on 11/20/2023. If there are any questions on the budget, please  
contact Dave Dressler 970-484-0101 ext 110, and dave.d@ccgcolorado.com  
**(name of person)** **(daytime phone)** **(mailing address)**  
at

I, David Dressler, District Accountant,  
**(name)** **(title)**  
hereby certify that the enclosed is a true and accurate copy of the 2024 Adopted Budget.  
**(year)**

Form DLG 54

**JACOBY FARM METROPOLITAN DISTRICT  
RESOLUTION TO ADOPT 2024 BUDGET**

WHEREAS, the Board of Directors (the “**Board**”) of the Jacoby Farm Metropolitan District (the “**District**”) has appointed Centennial Consulting Group to prepare and submit a proposed 2024 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted the proposed budget to the Board on or before October 15, 2023 for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with law, the budget was open for inspection by the public at a designated place, and a public hearing was held on November 20, 2023, and interested electors were given the opportunity to file or register any objections to the budget; and

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

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Jacoby Farm Metropolitan District:

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

General Fund:	\$ 135,698
Debt Service Fund:	\$ 261,606
Total	<hr/> \$ 397,304

2. That estimated revenues are as follows:

General Fund:

From unappropriated surpluses	\$22,188
From sources other than general property tax	\$68,159
From general property tax	\$67,494
Total	<u>\$157,841</u>

Debt Service Fund:

From unappropriated surpluses	\$2,778
From sources other than general property tax	\$5,337
From general property tax	\$256,476
Total	<u>\$264,591</u>

3. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of Jacoby Farm Metropolitan District for the 2024 fiscal year.

4. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

**TO SET MILL LEVIES**

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$67,494; and

WHEREAS, the amount of money from property taxes necessary to balance the budget for debt service expenses is \$256,476; and

WHEREAS, the 2023 valuation for assessment of the District, as certified by the County Assessor, is \$10,798,990.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Jacoby Farm Metropolitan District:

1. That for the purpose of meeting all general operating expenses of the District during the 2024 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 6.250 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$67,494.

2. That for the purpose of meeting all debt service expenses of the District during the 2024 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 23.750 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$256,476.

3. That the Treasurer and/or President and/or Accountant of the District is hereby authorized and directed to immediately certify to the County Commissioners of Weld County, Colorado, the mill levies for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

### **TO APPROPRIATE SUMS OF MONEY**

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

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

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


General Fund:	\$135,653
Debt Service Fund:	<u>\$261,813</u>
Total:	\$397,466

Adopted this 20<sup>th</sup> day of November, 2023.

JACOBY FARM METROPOLITAN DISTRICT

By: Frankie Benning  
Frankie Benning (Jan 30, 2024 14:16 MST)  
\_\_\_\_\_  
President

ATTEST:

By:   
Nikolas Benner (Jan 24, 2024 09:30 MST)  
\_\_\_\_\_  
Secretary

# JACOBY FARM METROPOLITAN DISTRICT

## 2024 Budget Message

### **Introduction**

The budget reflects the projected spending plan for the 2024 fiscal year based on available revenues. This budget provides for the annual debt service on the District's Capital Projects, as well as the general operation of the District.

The District's assessed value increased to \$10,798,990 for the 2024 budget year. The District's mill levy remains at 30.000 mills for taxes collected in the 2024 fiscal year.

### **Budgetary Basis of Accounting**

The District uses fund accounting principles to budget and report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions. The total District budget comprises the various funds. All the District's funds are considered Governmental Funds and are reported using the current financial resources and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available.

Revenues are considered available when they are collectible within the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, other than interest on long-term obligations, are recorded when the liability is incurred, or the long-term obligation is paid.

### **Fund Summaries**

The General Fund is used to account for revenue sources traditionally associated with government, such as property taxes and specific ownership tax. Expenditures include District administration, legal services, and other expenses related to statutory operations of a local government.

The Debt Service Fund is used to revenues dedicated to pay the fiscal year's debt obligations. For 2024, revenue is derived from a property tax levy of 23.750 mills. Expenditures are for Treasurer's fees and interest on bonds. The Series 2023 Refunding Bonds are cash flow bonds principal payments occur when funding is available. See Summary of Debt included herein.

### **Emergency Reserve**

As required by the TABOR amendment to the Colorado Constitution, the District has provided for an Emergency Reserve in the amount of 3% of the total fiscal year expenditures in the General Fund.

### Summary of Debt

<i>Series 2021 Refunding Cash Flow Bonds</i>	<i>Estimated Principal Payments</i>
2023-2030	0
2031-2046	9,750,000
<b>Total</b>	<b>9,750,000</b>

*Payments are required on December 1 of each year, to the extent pledged revenue (Required debt levy or other board appropriated sources) is available. It is assumed no principal payments will occur until 2031.*

# Jacoby Farm Metropolitan District

## 2024 Budget

### General Fund

<i>Modified Accrual Accounting Basis</i>	2022 Actual	2023		2024 Budget
		2023 Budget	Estimated Actual	
<b>Beginning Fund Balance</b>	13,545	20,351	19,172	22,188
<b>Income</b>				
Water Fees	52,503	51,000	45,462	51,000
Development Fees	-	-	-	-
Late Fees	1,818	-	210	-
Interest Charges	368	-	200	-
Fines	1,375	-	2,000	-
Certified Account Fees	952	-	467	-
Interest Revenue	62	-	203	-
Design Review Fees	150	200	200	-
Property Taxes	64,946	66,378	66,378	67,494
Specific Ownership Taxes	13,251	15,116	9,600	17,159
Tax Related Interest	84	-	74	-
Other Income	2,110	-	118	-
<b>Total Budgeted Operating Income</b>	<b>137,619</b>	<b>132,694</b>	<b>124,912</b>	<b>135,653</b>
<b>Expense</b>				
<i>General and Administrative</i>				
Management & Accounting Services	26,100	28,800	28,800	33,600
Design Review Fees	150	200	200	-
Legal	7,267	7,000	7,000	7,000
Audit/Tax Prep	9,250	-	-	-
Election	79	2,500	-	-
Insurance	2,765	2,903	5,168	5,426
Engineers	5,931	6,500	8,500	6,500
Mapping	-	-	-	-
Treasurers Fees	975	996	997	1,012
Bad Debt Expense	323	-	500	-
Office	1,043	1,000	1,500	1,000
Dues and Compliance	372	391	372	391
Other Administrative	-	-	-	-
<b>Total G&amp;A</b>	<b>54,255</b>	<b>50,290</b>	<b>53,037</b>	<b>54,929</b>
<i>Other</i>				
Contingency	-	-	-	-
<i>Utilities</i>				
Electric	12,607	11,500	9,250	11,500
<i>Landscape</i>				
Landscape Contract	21,050	21,291	21,291	23,420
Landscape - Repairs	-	200	200	200
Snow Removal	6,128	4,500	4,500	4,500
Pest Control	240	1,000	1,000	400
Mowing	-	-	2,032	-



# Jacoby Farm Metropolitan District

## 2024 Budget

Sprinkler Repairs	6,565	5,000	7,500	7,000
Water Assessments	15,848	16,482	16,586	17,249
Meter Equipment	736	-	-	-
Utility Locates	1,565	1,500	500	1,000
Irrigation System Repairs	4,154	7,500	2,500	7,500
Irrigation System Monitoring	7,935	6,500	2,500	7,000
Trees/ Bushes	909	1,000	1,000	1,000
<b>Total Landscape</b>	<b>65,130</b>	<b>64,973</b>	<b>59,609</b>	<b>69,269</b>
<b>Total Budgeted Operating Expense</b>	<b>131,992</b>	<b>126,763</b>	<b>121,896</b>	<b>135,698</b>
<b>Excess Revenue (Expenses)</b>	<b>5,627</b>	<b>5,931</b>	<b>3,016</b>	<b>(45)</b>
<b>Ending Fund Balance</b>	<b>19,172</b>	<b>26,282</b>	<b>22,188</b>	<b>22,143</b>

### Debt Service Fund

<i>Modified Accrual Accounting Basis</i>	2022 Actual	2023		2024 Budget
		2023 Budget	2023 Amended Budget	
<b>Beginning Fund Balance</b>	4,502	2,748	2,748	2,778
<b>Income</b>				
Debt Proceeds	-	-	-	-
Interest Revenue	2,059	750	4,457	5,130
Property Tax	158,953	185,562	185,562	256,476
Tax Related Interest	205	-	207	207
<b>Total Budgeted Operating Income</b>	<b>161,217</b>	<b>186,312</b>	<b>190,226</b>	<b>261,813</b>
<b>Expense</b>				
<i>General and Administrative</i>				
Debt refunding	-	-	-	-
Costs of Issuance	-	-	-	-
Audit	-	8,500	8,500	8,500
Bank Fees	102	-	177	-
Trustee Fees	4,000	4,000	4,000	4,000
Treasurers Fees	2,387	2,783	2,787	3,847
Interest - Bonds	156,482	171,029	174,732	245,259
<b>Total Budgeted Operating Expense</b>	<b>162,971</b>	<b>186,312</b>	<b>190,196</b>	<b>261,606</b>
<b>Excess Revenue (Expenses)</b>	<b>(1,754)</b>	<b>-</b>	<b>30</b>	<b>207</b>
<b>Ending Fund Balance</b>	<b>2,748</b>	<b>2,748</b>	<b>2,778</b>	<b>2,985</b>

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

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

**On behalf of the** Jacoby Farm Metropolitan District,  
(taxing entity)<sup>A</sup>  
**the** Board of Directors,  
(governing body)<sup>B</sup>  
**of the** Jacoby Farm Metropolitan District,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 10,798,990 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: \$ 10,798,990 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** \_\_\_\_\_ for budget/fiscal year 2024.  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

<b>PURPOSE</b> (see end notes for definitions and examples)	<b>LEVY</b> <sup>2</sup>	<b>REVENUE</b> <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>6.250</u> mills	\$ <u>67,494</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< <u>0.000</u> > mills	\$ < <u>0.00</u> >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b><u>6.250</u> mills</b>	<b>\$ <u>67,494</u></b>
3. General Obligation Bonds and Interest <sup>J</sup>	<u>23.750</u> mills	\$ <u>256,476</u>
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	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b><u>30.000</u> mills</b>	<b>\$ <u>323,970</u></b>

Contact person: Dave Dressler Phone: (970) 484-0101 Ext. 110  
Signed: David Dressler Title: District Accountant

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates?  Yes  No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

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

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

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

- |    |                   |   |
|----|-------------------|---|
| 1. | Purpose of Issue: | Refunding   |
|    | Series:           | Series 2021, Limited Tax General Obligation Refunding Bonds |
|    | Date of Issue:    | September 30, 2021  |
|    | Coupon Rate:      | 5.0%  |
|    | Maturity Date:    | December 1, 2046  |
|    | Levy:             | 23.750  |
|    | Revenue:          | \$256,476   |
|    |                   |   |
| 2. | Purpose of Issue: | _____   |
|    | Series:           | _____   |
|    | Date of Issue:    | _____   |
|    | Coupon Rate:      | _____   |
|    | Maturity Date:    | _____   |
|    | Levy:             | _____   |
|    | Revenue:          | _____   |

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

- |    |                      |       |
|----|----------------------|-------|
| 3. | Purpose of Contract: | _____ |
|    | Title:               | _____ |
|    | Date:                | _____ |
|    | Principal Amount:    | _____ |
|    | Maturity Date:       | _____ |
|    | Levy:                | _____ |
|    | Revenue:             | _____ |
|    |                      |       |
| 4. | Purpose of Contract: | _____ |
|    | Title:               | _____ |
|    | Date:                | _____ |
|    | Principal Amount:    | _____ |
|    | Maturity Date:       | _____ |
|    | Levy:                | _____ |
|    | Revenue:             | _____ |

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

Notes:

<sup>A</sup> **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity*'s boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government<sup>C</sup>.

<sup>B</sup> **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity*'s mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

<sup>C</sup> **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

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

<sup>E</sup> **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25<sup>th</sup> each year and may amend it, one time, prior to December 10<sup>th</sup>. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

<sup>F</sup> **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use “tax increment financing” to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity*'s mill levy applied against the *taxing entity*'s gross assessed value after subtracting the *taxing entity*'s revenues derived from its mill levy applied against the net assessed value.

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

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**<sup>H</sup> General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

**<sup>I</sup> Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)**—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

**<sup>J</sup> General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)**—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

**<sup>K</sup> Contractual Obligation (DLG 70 Page 1 Line 4)**—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

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

**<sup>M</sup> Refunds/Abatements (DLG 70 Page 1 Line 6)**—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

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