

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: _____

Attached is a copy of the 2023 budget for _____
(name of local government)
in _____ County, submitted pursuant to Section 29-1-113, C.R.S. This budget
was adopted on _____. If there are any questions on the budget, please
contact Andrea Weaver at 970-484-0101 x 110, and andrea@ccgcolorado.com
(name of person) (daytime phone) (mailing address)

I, Andrea Weaver, _____,
(name) (title)
hereby certify that the enclosed is a true and accurate copy of the 2023 Adopted Budget.
(year)

Form DLG 54

STATE OF COLORADO
COUNTY OF WELD
PODTBURG METROPOLITAN DISTRICT NO. 3
2023 BUDGET RESOLUTION

The Board of Directors (the “Board”) of Podtburg Metropolitan District No. 3, Weld County, Colorado, held an special meeting on Monday, the 9th day of November, 2022 at 10:00 a.m. via Zoom.

The following members of the Board of Directors were present:

Greg Podtburg, President
Wade Podtburg, Vice President
Eric Podtburg, Treasurer
Marcus Podtburg, Secretary
Rick Podtburg, Assistant Secretary

Also present: Alan D. Pogue, Esq., Icenogle Seaver Pogue, P.C.
Andrea Weaver and Alex Carlson, Centennial Consulting Group, LLC

The President reported that, prior to the meeting, notification was provided to each of the Directors of the date, time, and place of the meeting and the purpose for which it was called. It was further reported that the meeting is an special meeting of the Board and that a Notice of Special Meeting was posted in one place within the boundaries of the District and to the District’s website, and to the best of their knowledge remained posted to the date of this meeting.

At the Board’s special meeting held on November 9, 2022, the President stated that proper posting notice of Budget Hearing was made to allow the Board to conduct a public hearing on the District’s 2023 budget. The President opened the public hearing on the District’s proposed 2023 budget for public comment, if any, and then the public hearing was closed. Upon discussion of the District’s proposed 2023 budget by members of the Board, Director Greg Podtburg moved that the Board adopt the following Resolution:

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN, FOR PODTBURG METROPLITAN DISTRICT NO. 3, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023.

WHEREAS, the Board of Directors (the “Board”) of Podtburg Metropolitan District No. 3 (the “District”) has authorized its staff to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board for its consideration; and

WHEREAS, due and proper notice was posted on November 4, 2022, indicating (i) the date and time of the hearing at which the adoption of the proposed budget will be considered; (ii) that the proposed budget is available for inspection by the public at a designated place; and (iii) that any interested elector of the District may file any objections to the proposed budget at any time prior to the final adoption of the budget by the District; and

WHEREAS, a public hearing on the proposed budget was opened on Wednesday, November 9, 2022, at which time any objections of the electors of the District were considered; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available to the Board regarding the effects of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, whatever increases may 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 PODTBURG METROPOLITAN DISTRICT NO. 3 OF WELD COUNTY, COLORADO:

Section 1. Summary of 2023 Revenues and 2023 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2023, as more specifically set forth in the budget attached hereto, are accepted and approved.

Section 2. Adoption of Budget. That the budget attached hereto as Exhibit A and incorporated herein by this reference is approved and adopted as the budget of Podtburg Metropolitan District No. 3 for fiscal year.

Section 3. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

Section 4. Budget Certification. That the budget shall be certified by District Counsel, Alan D. Pogue, and made a part of the public records of the District, and a certified copy of the approved and adopted budget shall be filed with the Colorado Department of Local Affairs Division of Local Government.

Section 5. Mill Levy Certification. That the foregoing budget indicates that the District shall receive sufficient revenues from sources other than ad valorem taxes to pay District expenditures for the year 2023. Therefore, the District shall not impose a mill levy on taxable property within the District for the year 2023.

The foregoing Resolution was seconded by Director Marcus Podtburg.

ADOPTED AND APPROVED THIS 9TH DAY OF NOVEMBER, 2022.

PODTBURG METROPOLITAN DISTRICT NO. 3

Greg Podtburg

Greg Podtburg (Jan 26, 2023 06:48 MST)

By: Greg Podtburg

Its: President

CERTIFICATION OF RESOLUTION

I, Alan D. Pogue, General Counsel for Podtburg Metropolitan District No. 3 (the “District”), do hereby certify that the annexed and foregoing Resolution is a true copy from the Records of the proceedings of the Board of said District, on file with Icenogle Seaver Pogue, P.C., general counsel to the District.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the District, this 9th day of November, 2022.

(S E A L)

Alan Pogue

Alan Pogue (Jatf 25, 2023 18:27 MST)

Alan D. Pogue, General Counsel

EXHIBIT A

Budget Message
Budget Document

PODTBURG METROPOLITAN DISTRICTS NO.1, 2, 3, 4, 5 & 6

2023 BUDGET MESSAGE

Attached please find a copy of the adopted 2023 budget for the Podtburg Metropolitan Districts No. 1, 2, 3, 4, 5, and 6 (The Districts).

Podtburg Metropolitan District No. 1, the operating district for all Podtburg Districts, has adopted a budget for one fund, a General Fund, to provide for the payment of general operating expenditures related to the statutory compliance of the Districts.

The Districts did not impose a property tax mill levy for 2023. and District No. 1 anticipates that all operating costs will be paid through developer advances. The Districts have no employees, and all services are contracted.

The Districts' accountants have utilized the modified accrual basis of accounting and the budget has been adopted after proper postings, publications, and public hearing.

Podtburg Metropolitan District No. 1
General Fund
2023 Budget

* Modified Accrual Budgetary Basis

	2021 Actual	2022 Budget	2023 Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 1,500
REVENUES			
Property Tax - Operations	-	-	-
Specific Ownership Tax	-	-	-
Developer Advances	-	50,000	49,500
Intergovernmental Revenues	-	-	-
Other Revenues	-	-	-
Total Revenues	<u>-</u>	<u>50,000</u>	<u>49,500</u>
EXPENDITURES			
<i>General and Administrative</i>			
Management & Accounting	-	20,500	10,500
Election	-	2,500	2,500
Engineer	-	500	500
Insurance	-	500	500
Legal	-	24,000	24,000
Office	-	500	500
Treasurers Fees	-	-	-
Total G&A	<u>-</u>	<u>48,500</u>	<u>38,500</u>
<i>Other</i>			
Contingency Expense	-	-	11,000
Total Expenses	<u>-</u>	<u>48,500</u>	<u>49,500</u>
Excess of Revenues over Expenditures	<u>-</u>	<u>1,500</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>

Podtburg Metropolitan District No. 2
General Fund
2023 Budget

* Modified Accrual Budgetary Basis

	2021 Actual	2022 Budget	2023 Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
REVENUES			
Property Tax - Operations	-	-	-
Specific Ownership Tax	-	-	-
Developer Advances	-	-	-
Intergovernmental Revenues	-	-	-
Other Revenues	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
<i>General and Administrative</i>			
Management & Accounting	-	-	-
Election	-	-	-
Engineer	-	-	-
Insurance	-	-	-
Legal	-	-	-
Office	-	-	-
Treasurers Fees	-	-	-
Intergovernmental Expense - District 1 General Fund	-	-	-
Total G&A	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other</i>			
Contingency Expense	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Podtburg Metropolitan District No. 3
General Fund
2023 Budget

* Modified Accrual Budgetary Basis

	2021 Actual	2022 Budget	2023 Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
REVENUES			
Property Tax - Operations	-	-	-
Specific Ownership Tax	-	-	-
Developer Advances	-	-	-
Intergovernmental Revenues	-	-	-
Other Revenues	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
<i>General and Administrative</i>			
Management & Accounting	-	-	-
Election	-	-	-
Engineer	-	-	-
Insurance	-	-	-
Legal	-	-	-
Office	-	-	-
Treasurers Fees	-	-	-
Intergovernmental Expense - District 1 General Fund	-	-	-
Total G&A	-	-	-
<i>Other</i>			
Contingency Expense	-	-	-
Total Expenses	-	-	-
Excess of Revenues over Expenditures	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

Podtburg Metropolitan District No. 4
General Fund
2023 Budget

* Modified Accrual Budgetary Basis

	2021 Actual	2022 Budget	2023 Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
REVENUES			
Property Tax - Operations	-	-	-
Specific Ownership Tax	-	-	-
Developer Advances	-	-	-
Intergovernmental Revenues	-	-	-
Other Revenues	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
<i>General and Administrative</i>			
Management & Accounting	-	-	-
Election	-	-	-
Engineer	-	-	-
Insurance	-	-	-
Legal	-	-	-
Office	-	-	-
Treasurers Fees	-	-	-
Intergovernmental Expense - District 1 General Fund	-	-	-
Total G&A	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other</i>			
Contingency Expense	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Podtburg Metropolitan District No. 5
General Fund
2023 Budget

* Modified Accrual Budgetary Basis

	2021 Actual	2022 Budget	2023 Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
REVENUES			
Property Tax - Operations	-	-	-
Specific Ownership Tax	-	-	-
Developer Advances	-	-	-
Intergovernmental Revenues	-	-	-
Other Revenues	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
<i>General and Administrative</i>			
Management & Accounting	-	-	-
Election	-	-	-
Engineer	-	-	-
Insurance	-	-	-
Legal	-	-	-
Office	-	-	-
Treasurers Fees	-	-	-
Intergovernmental Expense - District 1 General Fund	-	-	-
Total G&A	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other</i>			
Contingency Expense	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Podtburg Metropolitan District No. 6
General Fund
2023 Budget

* Modified Accrual Budgetary Basis

	2021 Actual	2022 Budget	2023 Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
REVENUES			
Property Tax - Operations	-	-	-
Specific Ownership Tax	-	-	-
Developer Advances	-	-	-
Intergovernmental Revenues	-	-	-
Other Revenues	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
<i>General and Administrative</i>			
Management & Accounting	-	-	-
Election	-	-	-
Engineer	-	-	-
Insurance	-	-	-
Legal	-	-	-
Office	-	-	-
Treasurers Fees	-	-	-
Intergovernmental Expense - District 1 General Fund	-	-	-
Total G&A	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other</i>			
Contingency Expense	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of WELD COUNTY, Colorado.

On behalf of the PODTBURG METROPOLITAN DISTRICT NO. 3,
(taxing entity)^A
 the Board of Directors,
(governing body)^B
 of the PODTBURG METROPOLITAN DISTRICT NO. 3
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ \$180.00 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ \$180.00
(NET^G 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: 12/12/2022 for budget/fiscal year 2023.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE <small>(see end notes for definitions and examples)</small>	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	0.000 mills	\$ 0
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < 0 >
SUBTOTAL FOR GENERAL OPERATING:	0 mills	\$ 0
3. General Obligation Bonds and Interest ^J	_____ mills	\$ 0
4. Contractual Obligations ^K	_____ mills	\$ 0
5. Capital Expenditures ^L	_____ mills	\$ 0
6. Refunds/Abatements ^M	_____ mills	\$ 0
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: <small>[Sum of General Operating Subtotal and Lines 3 to 7]</small>	0 mills	\$ 0

Contact person: Andrea Weaver Daytime phone: 9708298298
 (print)
 Signed: _____ Title: District Accountant

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.

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

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS^K:

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

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

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

Notes:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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