

BOCC



**RESOLUTION NO. 22-426**

**THE BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF EL PASO, STATE OF COLORADO**

**RESOLUTION ESTABLISHING AND APPROVING CERTIFICATION OF EL PASO COUNTY'S MILL LEVY FOR THE 2022 PROPERTY TAXES PAYABLE IN 2023 AND ALLOCATING REVENUES FROM SUCH PROPERTY TAXES, THE SPECIFIC OWNERSHIP TAX, AND THE SALES AND USE TAX AMONG THE COUNTY'S VARIOUS FUNDS**

**WHEREAS, the El Paso County Assessor has certified the value of all real taxable property in the County of El Paso for the year 2022 (for taxes to be collected in the year 2023) in the total amount of \$9,554,060,880; and**

**WHEREAS, the Board of County Commissioners, pursuant to a local tax policy adopted by Resolution 00-133, foregoes, as authorized under Article X, Section 20 of the Colorado Constitution, also known as the Taxpayer's Bill of Rights (TABOR), the collection of property tax revenues generated from business personal property by giving a credit to the business personal property accounts for the portion of the business personal property tax to which El Paso County would otherwise be entitled; and**

**WHEREAS, the Board of County Commissioners, pursuant to said Section 39-1-111, desires to establish the amount of property tax revenues to be collected from levies against the valuation of all taxable property located in El Paso County; and**

**WHEREAS, the Board of County Commissioners, in compliance with TABOR, establishes the amount of property tax revenues to be collected that will not exceed the maximum amount of property tax revenues the County is allowed to receive under Section 7 (c) of the TABOR amendment; and**

**WHEREAS, § 39-10-114, C.R.S. authorizes the County to recover revenues lost through abatements, said amounts to El Paso County being 0.169 mills in the amount of \$1,616,803; and**

**WHEREAS, the Board of County Commissioners has the discretion to allocate the levy of 8.291 mills plus 0.0169 mills from abatements, less a temporary mill levy reduction of 0.399 mills for a total of 8.062 mills among the various funds of the County, which funds for the year 2023 are the General Fund, the Road and Bridge Fund, and the Road and Bridge Escrow Fund; and**

**WHEREAS, the Board of County Commissioners is refunding the 2021 revenues in excess of the 2021 TABOR limit of \$30,679,406 through a temporary mill levy credit of 3.253 mills, which shall all be paid from the General Fund; and**

**WHEREAS, in addition to revenues collected from the levy upon all such taxable property in the amount of \$72,553,756, less the temporary TABOR credit of \$30,679,406, the Board of County Commissioners desires to allocate to the various County funds those revenues anticipated to be collected by El Paso County from the Specific Ownership Tax, which revenues for the year 2023 are anticipated in the amount of \$7,620,442; and**

WHEREAS, the Board of County Commissioners desires to allocate all Sales and Use Tax collected by the Clerk & Recorder and the Use Tax collected by the Regional Building Department for El Paso County to the General Fund; and

WHEREAS, the Board of County Commissioners desires to allocate all Sales Tax collected by the State of Colorado, Department of Revenue to the General Fund, Road & Bridge Fund, Human Services Fund, Capital Improvement Fund and Self-Insurance Fund per the revenue budget; and

WHEREAS, pursuant to said Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of El Paso County, Colorado, hereby adopts the following for Fiscal Year 2023:

Section 1: It is hereby certified to the El Paso County Assessor a levy for the year 2022 payable in 2023 of 8.062 mills, which includes a temporary mill levy reduction of 0.399 mills, upon the total valuation of all taxable property located in El Paso County; and

Section 2: It is hereby certified to the El Paso County Assessor a temporary mill levy credit of 3.253 mills from 2021 excess revenue, payable from the General Fund of the County; and

Section 3: The abatement mill of 0.169 in the amount of \$1,616,803 shall be posted against collections for the General Fund; and

Section 4: The levy shall be certified to the El Paso County Assessor for the various funds of the County as follows:

|                                                       |             |
|-------------------------------------------------------|-------------|
| General Fund (Includes Temporary Mill Levy Reduction) | 7.732       |
| TABOR Credit – General Fund                           | (3.253)     |
| Road & Bridge and Escrow Fund                         | 0.330       |
| <hr/>                                                 |             |
| Total                                                 | 4.809 mills |

Section 5: In the event that the tax levy produces more revenue than would be allowed under section 7 (c) of the TABOR amendment, any excess funds shall be segregated in a special account and shall not be appropriated or expended without voter approval.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of County Commissioners of El Paso County, Colorado, hereby allocates all Specific Ownership Tax collected to the Road and Bridge Fund.

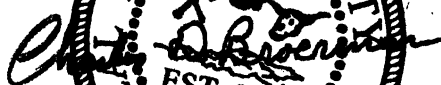
NOW, THEREFORE, BE IT FURTHER RESOLVED that pursuant to Section 30-1-102, C.R.S., 2001, the County Treasurer is authorized to charge a fee of 1.5% against all property tax revenues collected for the County with the exception of the Road and Bridge Escrow Fund which is charged 1%.

NOW, THEREFORE, BE IT FURTHER RESOLVED pursuant to said Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.

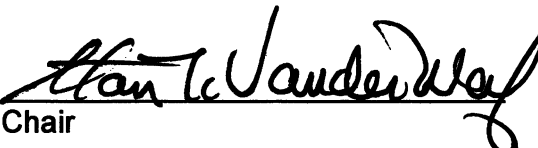
DONE THIS 6<sup>th</sup> day of December 2022 at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS  
OF EL PASO COUNTY, COLORADO

ATTEST:

By:   
County Clerk



By:   
Chair