

2009
CERTIFICATION OF LEVIES AND REVENUE
INSTRUCTIONS

GENERAL INSTRUCTIONS:

- Before beginning, **make a copy** of the form. You may need multiple copies of some pages.
- **Round** assessed values to the nearest ten dollars.
- For districts that fall within the boundaries of a **TIF**, certify using the gross assessed value as if the Tax Increment Finance area did not exist. The **TIF** increment value and revenue are handled separately on the **TIF** certification page(s).
- Display all tax rates as **mill levies**. (A mill levy is one-thousandth of a dollar.)
- Whenever necessary, **round** mill levies to three decimal places. (Ex: 3.0269 becomes 3.027.)
- **Round** all revenues to the nearest dollar. (Ex: \$586.73 becomes \$587.)
- **List all districts** and their assessed values, even if they have no mill levy for the current year.
- **Fireman's pension fund levies** must be included in the general operating levy. (They are subject to the 5.5% revenue limitation.)
- **Sub-districts** are geographic areas consisting of properties responsible for part of a district's total mill levy. They are generally created when property is excluded or disconnected from a district that has an existing bond or contractual obligation. When certifying a sub-district, most counties list the assessed value and mill levy components of the sub-district separately, as if it is its own district. If your county handles it differently, please footnote this on the form.
- **Computer generated certifications** must list all data in the order shown on this form.
- **Double-check all math.** (Have someone else review all computations.)
- **Double-check all levies** against the district certifications! Pay close attention to the total levies. (Perhaps the worst mistake is to certify the wrong total levy for an entity!)
- **Total Program and Categorical Buyout** - The sum of categories #1 and #2 on the CDE form are reported here.
- **Temporary Tax Credit** - This item does not appear on the CDE form. It is unusual, however not impossible, for a school district to certify a temporary tax credit.
- **Bond Redemption** - Item #6 on CDE's form.
- **Override Mill Levy** - Item #3 on CDE's form, which is the sum of #3a, #3b and #3c.
- **Abatements** - Item #4 on CDE's form.
- **Transportation** - Item #7 on CDE's form.
- **Special Building/Technology Fund** - Item #8 on CDE's form.
- **Other** - Item #9 on CDE's form.
- **Totals** - Add the revenue of each category and place the totals at the bottom of the schools section. For counties with multiple school pages, report the totals on the last page.
- **Junior Colleges** - Complete this section the same way you complete the pages titled Cities and Towns and All Other Local Improvement & Service Districts.

SCHOOL DISTRICTS (page 3):

The names of certain mill levy components have been revised this year to match the names on the Colorado Department of Education's (CDE's) certification form. Further revisions to this page are likely to occur in the next two years to improve comparability to the CDE form. School district mill levies are authorized by the CDE.

COUNTY PURPOSES (page 4):

County mill levies are broken out with more detail than are the levies for other districts. The county is authorized to maintain the funds listed to the left of the County Purposes page, and they may also have fund categories not provided on the form. Each fund is likely to have its own mill levy component, which may or may not be subject to the 5.5% revenue limitation. They are not subject to that limitation if they qualify as taxpayer approved, abatements or special funds.

- **Assessed Valuation** - Unlike the other certification pages, the assessed value for each county fund is the same as the total county assessed value. It is also the same as the total assessed value for school districts. (A difference between the county and schools assessed values can occur if one or the other institutes a personal property exemption authorized by Article X, Section 20(8)(b), Colorado Constitution (TABOR). If this occurs, please footnote on the appropriate certification page(s).)
- **General Fund** - The general fund is the heart of the county budget. It includes a general revenue levy, and may include a temporary tax credit and levies for abatements and special funds exempt from the 5.5% revenue limitation. An example of a special levy exempt from the 5.5% revenue

limitation is the reimbursement of state aid and reappraisal costs due to a reappraisal order.

- **Contractual Obligations and Bond Redemption & Interest** - These must be voter approved and are exempt from the 5.5% revenue limitation.
- **Capital Expenditures** - Property tax revenue in this fund may or may not be exempt from the 5.5% revenue limitation. If the fund's property tax revenue is approved pursuant to the hearing and notification process authorized in 29-1-301(1.2), C.R.S., or pursuant to a vote as authorized in 29-1-302(2)(b), C.R.S., then the mill levy and revenue should be certified as a Taxpayer Approved Exempt Funds capital expenditure. If not, they should be certified as a General Revenue capital expenditure.
- **All other county funds** - The remaining funds should always be certified as General Revenue.
- **Totals** - Add the revenue of each category and place the totals at the bottom of the County Purposes page.

CITIES/TOWNS & LOCAL IMPROVEMENT AND SERVICE DISTRICTS

(Title 32 & non-Title 32). (pages 5-7):

Municipalities and local improvement districts certify levies using the DLG 70 Certification of Levies form. Each category on pages 5-7 corresponds to a category on the DLG 70. Title 32 districts that have a bond levy must be certified on page 6. Those without a bond can be certified on page 7.

- **General Operating** - Enter the levy and revenue from item #1 of the DLG 70.
- **Temporary Tax Credit** - Item #2 on the DLG 70. (This is generally used as an offset against the general operating levy and revenue. If the district certified the tax credit as an offset against something other than general operating, please footnote that on the form.)
- **Contractual Obligations** - Item #3 on the DLG 70. Contractual obligations must be voter approved.
- **Bond Redemption** - Item #4 on the DLG 70. This also must be voter approved.
- **Refunds/Abatements** - Item #5 on the DLG 70.
- **Other** - Item #6 on the DLG 70. (Refers to other levies exempt from the 5.5% revenue limitation. You must specify the purpose of the levy on the county certification.)
- **Capital Expenditure** - Line #7 on the DLG 70. (Refers to capital expenditures exempt from the 5.5% limitation.)

- **Totals** - Add the revenue of each category and place the totals at the bottom of the last page of each section.

LOCAL IMPROVEMENT AND SERVICE DISTRICTS (Title 32) (page 6):

This page is different than the non-title 32 page in only one respect; several lines are provided with each district for bond redemption levies. Title 32 districts are required to certify a separate mill levy for each bond and provide the terms of each bond. These are found on the back of the DLG 70. When completing the county certification form, you must itemize each bond levy, the bond issuance date and the term in years. If a title 32 district certified a bond levy but did not provide the required bond information, you should ask them to complete the back of the DLG 70 form. Districts with more than four bonds can be continued on the next set of lines. Title 32 districts with no bond levy can be certified on the page titled ALL OTHER LOCAL IMPROVEMENT & SERVICE DISTRICTS. A list of the district types authorized by title 32 follows:

Metropolitan Districts	32-1-103	Moffat Tunnel Authority	32-8-101
Park & Recreation Districts	32-1-103	Regional Transportation District	32-9-101
Fire Districts	32-1-103	Urban Drainage & Flood Control District	32-11-101
Hospital Districts	32-1-103	Rail Districts	32-12-101
Sanitation Districts	32-1-103	Denver Metro. Scientific & Cultural Dist.	32-13-104
Water Districts	32-1-103	Scientific & Cultural Facilities Dist.	32-13-108
Water & Sanitation Districts	32-1-103	Regional Service Authority	32-7-101 &
Tunnel Districts	32-1-103	Art. XIV, Sec. 17, Colo. Const.	
Ambulance Districts	32-1-103	Denver Major League Baseball Stadium	32-14-104
Metropolitan Sewage Disposal Districts	32-4-501	Colo. Intermountain Fixed Guideway	32-16-104
Metropolitan Water Districts	32-4-401		

SUMMARY (page 2):

The Summary Page compiles the total revenue figures found at the bottom of the last page of each of the other sections. Care should be taken when completing the Summary Page, because in some cases, categories are combined differently than they are on the local government pages.

SCHOOLS:

Districts:

- Net Total Program & Categorical Buyout: The net total of (1) and (2) from page 3.
- Contractual Obligations & Bond Redemption Overrides: The sum total of (3) and (4) from page 3.
- Refund/Abatement & Transportation: The sum total of (5) and (6) from page 3.
- Capital Expenditures & Other: The sum total of (7) and (8) from page 3.

Junior colleges:

Complete in the same manner that you complete municipalities & local improvement districts.

LOCAL GOVERNMENT:

Counties:

- Net General Operating: The total revenue from column (A), page 4.
- Contractual Obligations, Bond Redemption & Overrides: The total from column (B) minus exempt capital expenditures found on line (B.3), page 4.
- Refund/Abatement & Transportation: The revenue from only line (C.1) of page 4.
- Capital Expenditures & Other: The sum of lines (B.3) and (C.2), page 4.

Cities/Towns, Title 32 & All Other Local Imp. & Service Districts:

- Net General Operating: The net total of (1) and (2), page 5.
- Contractual Obligations, Bond Redemption & Overrides: The sum total of (3) and (4), page 5.
- Abatements & Transportation: The total of column (5), page 5.
- Capital Expenditures, Special Funds & Other: The sum total of (6) and (7), page 5.

TAX INCREMENT FINANCE (page 8):

Counties with Tax Increment Finance (TIF) areas must devote a page to each TIF. A TIF does not have its own mill levy. Instead, it receives revenue from the mill levies of the districts that overlap it, based on the “increment” values of each district. The increment value is the portion of the assessed value attributable to redevelopment resulting from the creation of the TIF. Each district that overlaps the TIF must be listed on the TIF page. The value asked for in each sentence, is the “increment” assessed value. The increment value is applied to the mill levy of the district to calculate the revenue attributable to the TIF. The base value is listed in the far right column.

DISTRIBUTION DEADLINE AND INSTRUCTIONS:

County Commissioners shall complete and return this Certification of Levies and Revenue form to the Property Tax Administrator no later than **December 22 of each year**, 39-1-111, C.R.S. The original must be signed by the Chairman of the Board of County Commissioners.

SEND ONE COPY EACH TO:

Property Tax Administrator, Division of Property Taxation
Division of Local Government
School Finance Office, Colorado Department of Education
Assessor
Board of County Commissioners

Division of Property Taxation 1313 Sherman Street, #419 Denver, CO 80203 Attn: Joette Riley	Division of Local Government 1313 Sherman Street, #521 Denver, CO 80203 Attn: Scott Olene	Colorado Department of Education 201 E. Colfax Ave. Denver, CO 80203 Attn: Public School Finance Unit
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If you have any questions, please call Joette Riley with the Division of Property Taxation. You can reach her at (303) 866-2890.