The following steps were used to calculate your limit. The Division of Local Government encourages you to check each figure for accuracy. Years referenced are “Tax Year”, not budget years. Amounts are rounded to whole dollars.

**A1. Adjust the 2021 5.5% Revenue Limit to correct the revenue base, if necessary:**

- A1a. The 2021 Revenue Limit [\$4,683] + 2020 Amount Over Limit [\$0] = \$4,683
- A1b. The lesser of Line A1a [\$4,683] or the 2021 Certified Gross General Operating Revenue [\$3,732]

**A2. Calculate the 2021 Tax Rate, based on the adjusted tax base:**

  \[ \text{Tax Rate} = \frac{3,733}{32,453,275} = 0.000115 \]

**A3. Total the assessed value of all the 2022 "growth" properties:**

- Annexation or Inclusion [\$0] + New Construction [\$0] + Increased Production of Producing Mine [\$0]¹ + Previously Exempt Federal Property [\$0]² + New Primary Oil & Gas Production [\$0]² = A3. \$0

**A4. Calculate the revenue that the "growth" properties would have generated in 2021:**

- Line A3 [\$0] x Line A2 [0.000115] = A4. \$0

**A5. Expand the Revenue Base by "revenue" from "growth" properties:**

- Line A1 [\$3,733] + Line A4 [\$0]
  \[ \text{Expanding Revenue Base} = 3,733 \]

**A6. Increase the Expanded Revenue Base by allowable amounts:**

- A6a. The greater of 5.5% of Line A5 [\$205] or \$0 = \$205
- A6b. Line A5 [\$3,733] + Line A6a [\$205] + DLG Approved Revenue Increase [\$0] + Voter Approved Revenue Increase [\$0] = A6. \$3,938

**A7. 2022 Revenue Limit:**

  \[ \text{Revenue Limit} = 3,933 \]

**A8. Adjust 2022 Revenue Limit by amount levied over the limit in 2021:**


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**THE ALLOWED REVENUE OF A8 DOES NOT TAKE INTO ACCOUNT ANY OTHER LIMITS THAT MAY APPLY TO YOUR PROPERTY TAX REVENUE, SUCH AS STATUTORY MILL LEVY CAPS, VOTER-APPROVED LIMITATIONS, THE TABOR PROPERTY TAX REVENUE LIMIT, OR THE TABOR PROHIBITION AGAINST INCREASING THE MILL LEVY WITHOUT VOTER AUTHORIZATION. THE PROPERTY TAX LIMITATIONS WORKSHEET (FORM DLG-53A) MAY BE USED TO PERFORM SOME OF THESE CALCULATIONS FOR COMPARISON TO THE "5.5%" LIMIT.**

¹ These amounts, if certified by your County Assessor(s), may only be used in this calculation after an application has been made to the Division by November 1st (for New Primary Oil & Gas Production). Forms and guidelines are available by contacting the Division.

² Use the Net Total Taxable Valuation as provided on line 4 of the final Certification of Valuation from the County Assessor.

³ Rounding the mill levy up may result in revenues exceeding allowed revenue.

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**Arapahoe Cemetery District**

Mr. Barry Gerstner or Budget Officer

PO Box 135

Arapahoe, CO 80802

If you need assistance, please contact the Division of Local Government:

Phone: (303) 864-7720

Fax: (303) 864-7759
<table>
<thead>
<tr>
<th>County</th>
<th>Previous Net Assessed Value</th>
<th>Current Net Assessed Value</th>
<th>Annexation / Inclusion</th>
<th>New Construction</th>
<th>Collect Omitted</th>
<th>Abatement / Refund¹</th>
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<th>New Primary Oil &amp; Gas</th>
<th>Previously Exempt</th>
<th>Assessor Certification</th>
<th>Certification Received</th>
<th>Certification of Valuation</th>
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Certified/Approved:³  

$0  $0  $0

¹ When a taxing entity certifies a levy for abatement/refunds, the levy must be uniformly certified against the listed assessed valuation for each county EVEN IF THE ABATEMENT/REFUND OCCURRED IN ONLY ONE (1) COUNTY.

² These amounts, if certified by your county Assessors, may only be used in this calculation after an application has been made to DLG by November 1st. Forms and guidelines are available by contacting the Division.

³ These amounts have been certified/approved and are included as "growth" for calculating the 5.5% Revenue Limit.