State of Colorado Department of Local Affairs Division of Local Government

## Statutory Property Tax Revenue Limitation The "5.5%" Limit, 29-1-301, C.R.S Tax Year 2020 (Budget Year 2021)

Form DLG-53 Revised 2006

Calculated: 11:06 11/30/2020 Generated: 21:23 09/18/2024

Limit ID: 127256

## Campo Park & Recreation District (05026/1)

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.

A1a. The 2019 Revenue Limit [\$11,587] + 2018 Amount Over Limit [\$0] = \$11,587 A1b. The lesser of Line A1 & \$11,587] + 2019 Omitted Revenue, if any [\$0] A1c. Line A1b [\$11,587] + 2019 Omitted Revenue, if any [\$0] A2c. Calculate the 2019 Tax Rate, based on the adjusted tax base:  Adjusted 2019 Revenue Base [\$11,587] + 2019 Net Assessed Value [\$14,967,243]  A3. Total the assessed value of all the 2020 "growth" properties  Annexation or inclusion [\$0] + New Construction [\$2,073] + Increased Production of Producing Mine [\$0]*  + Previously Exempt Federal Property [\$0]* + New Primary Oil & Gas Production [\$0]*  A4c. Calculate the revenue that the "growth" properties would have generated in 2019:  Line A3 [\$2,073] x Line A2 [0.000774]  A5. Expand the Revenue Base by "revenue" from "growth" properties:  Line A1 [\$11,587] + Line A4 [\$2]  A6. Increase the Expanded Revenue Base by allowable amounts:  A6a. The greater of 5.5% of Line A6 [\$637] or \$0 = \$637 A6b. Line A5 [\$11,589] + Line A6a [\$637] + DLG Approved Revenue Increase [\$0] + Voter Approved  Revenue Indies  A7. 2020 Revenue Limit:  Line A6 [\$12,226] - 2020 Omitted Property Revenue [\$0]  - A7. 2020 Revenue Limit by amount levied over the limit in 2019:  Line A7 [\$12,226] - 2020 Omitted Property Revenue [\$0]  - A8. Adjust 2020 Revenue Limit by amount levied over the limit in 2019:  Line A7 [\$12,226] - 2019 Amount Over Limit [\$0]  - A8. Adjust 2020 Revenue Limit by amount levied over the limit in 2019:  Line A7 [\$12,226] - 2019 Amount Over Limit [\$0]  - 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 EXENUE, LIMIT.  - 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 Old & Gas Production). Forms and guidelines are available by contacting the Division.  The formula to calculate a Mill Levy is:	A1. Adjust the 2019 5.5% Revenue Limit to correct the revenue base, if necessary:		
Adjusted 2019 Revenue Base [\$11,587] + 2019 Net Assessed Value [\$14,967,243] = A2.	A1b. The lesser of Line A1a [\$11,587] or the 2019 Certified Gross General Operating Revenue [\$11,854]	= A1.	\$11.587
A3. Total the assessed value of all the 2020 "growth" properties:  Annexation or inclusion [\$0] + New Construction [\$2,073] + increased Production of Producing Mine [\$0]!  + Previously Exempt Federal Property [\$0] + New Primary Oil & Gas Production [\$0]!  A4. Calculate the revenue that the "growth" properties would have generated in 2019:  Line A3 [\$2,073] × Line A2 [0.000774]  = A4. \$2  A5. Expand the Revenue Base by "revenue" from "growth" properties:  Line A1 [\$11,587] + Line A4 [\$2]  = A5. \$11.589.  A6. Increase the Expanded Revenue Base by allowable amounts:  A6a. The greater of 5.5% of Line A5 [\$637] or \$0 = \$637  A6b. Line A5 [\$11,589] + Line A6a [\$637] + DLG Approved Revenue increase [\$0] + Voter Approved Revenue Limit:  Line A6 [\$12,226] - 2020 Omitted Property Revenue [\$0]  = A7. \$12.226.  A7. 2020 Revenue Limit by amount levied over the limit in 2019:  Line A7 [\$12,226] - 2019 Amount Over Limit [\$0]  = A8. \$12.226.  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 LIMIT, OR THE TABOR PROPERTY TAX REVENUE, SUCH AS STATUTORY MILL LEVY CAPS, VOTER-APPROVED LIMITS THAT MAY APPLY TO YOUR PROPERTY TAX LIMITATIONS WORKSHEET (FORM DLG-53A) MAY BE USED TO PERFORM SOME OF THESE CALCULATIONS FOR COMPARISON TO ITHE "5.5%" LIMIT.  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.  The formula to calculate a Mill Levy is:  Mill Levy = Revenue + Current Year's Net Total Taxable Assessed Valuation? x 1,000  2 Use the Net Total Taxable Valuation as provided on line 4 of the final Certification of Valuation from the County Assessor.	A2. Calculate the 2019 Tax <i>Rate</i> , based on the adjusted tax base:		
Annexation or inclusion [\$0] + New Construction [\$2.073] + Increased Production of Producing Mine [\$0]*	Adjusted 2019 Revenue Base <b>[\$11,587]</b> ÷ 2019 Net Assessed Value <b>[\$14,967,243]</b>	= A2.	0.000774
## Previously Exempt Federal Property [\$0]" + New Primary Oil & Gas Production [\$0]" = A3. \$2.073]  ### A4. Calculate the revenue that the "growth" properties would have generated in 2019:    Line A3 [\$2,073] × Line A2 [0.000774]	A3. Total the assessed value of all the 2020 "growth" properties:		
Line A3 [\$2,073] x Line A2 [0.000774] = A4. \$2  A5. Expand the Revenue Base by "revenue" from "growth" properties:  Line A1 [\$11,587] + Line A4 [\$2] = A5. \$11.589  A6. Increase the Expanded Revenue Base by allowable amounts:  A6a. The greater of 5.5% of Line A5 [\$637] or \$0 = \$637  A6b. Line A5 [\$11,589] + Line A6a [\$637] + DLG Approved Revenue Increase [\$0] + Voter Approved Revenue Limits.  Line A6 [\$12,226] - 2020 Omitted Property Revenue [\$0] = A7. \$12.226  A7. 2020 Revenue Limit by amount levied over the limit in 2019:  Line A6 [\$12,226] - 2020 Omitted Property Revenue [\$0] = A8. \$12.226  A8. Adjust 2020 Revenue Limit by amount levied over the limit in 2019:  Line A7 [\$12,226] - 2019 Amount Over Limit [\$0] = A8. \$12.226  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.  The formula to calculate a Mill Levy is:  Mill Levy = Revenue ÷ Current Year's Net Total Taxable Assessed Valuation 2 x 1,000  ² Use the Net Total Taxable Valuation as provided on line 4 of the final Certification of Valuation from the County Assessor.		= A3.	\$2.073
A5. Expand the Revenue Base by "revenue" from "growth" properties:  Line A1 [\$11,587] + Line A4 [\$2] = A5. \$11,589  A6. Increase the Expanded Revenue Base by allowable amounts:  A6a. The greater of 5.5% of Line A6 [\$637] or \$0 = \$637  A6b. Line A5 [\$11,589] + Line A6a [\$637] + DLG Approved Revenue Increase [\$0] + Voter Approved Revenue Increase [\$0] = A6. \$12,226  A7. 2020 Revenue Limit:  Line A6 [\$12,226] - 2020 Omitted Property Revenue [\$0] = A7. \$12,226  A8. Adjust 2020 Revenue Limit by amount levied over the limit in 2019:  Line A7 [\$12,226] - 2019 Amount Over Limit [\$0] = A8.* \$12,226  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.  The formula to calculate a Mill Levy is:  Mill Levy = Revenue ÷ Current Year's Net Total Taxable Assessed Valuation from the County Assessor.	A4. Calculate the revenue that the "growth" properties would have generated in 2019:		
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A6. Increase the Expanded Revenue Base by allowable amounts:  A6a. The greater of 5.5% of Line A5 [\$637] or \$0 = \$637  A6b. Line A5 [\$11,589] + Line A6a [\$637] + DLG Approved Revenue Increase [\$0] + Voter Approved Revenue Increase [\$0] = A6. \$12,226  A7. 2020 Revenue Limit:  Line A6 [\$12,226] - 2020 Omitted Property Revenue [\$0] = A7. \$12.226  A8. Adjust 2020 Revenue Limit by amount levied over the limit in 2019:  Line A7 [\$12,226] - 2019 Amount Over Limit [\$0] = A8.* \$12.226  * 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.  The formula to calculate a Mill Levy is:  Mill Levy = Revenue ÷ Current Year's Net Total Taxable Assessed Valuation? x 1,000  ² Use the Net Total Taxable Valuation as provided on line 4 of the final Certification of Valuation from the County Assessor.	A5. Expand the Revenue Base by "revenue" from "growth" properties:		
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Mill Levy = Revenue   ÷ Current Year's Net Total Taxable Assessed Valuation <sup>2</sup> x 1,000  2 Use the Net Total Taxable Valuation as provided on line 4 of the final Certification of Valuation from the County Assessor.			made to the Division
<sup>2</sup> Use the Net Total Taxable Valuation as provided on line 4 of the final Certification of Valuation from the County Assessor.	The formula to calculate a Mill Levy is:		
Assessor.	Mill Levy = Revenue ÷ Current Year's Net Total Taxable Assessed Valuation <sup>2</sup> x 1,000	0 —	
	Assessor.	у	

Campo Park & Recreation District

Sherrie Sherrie L Ow nbey Ow nbey or Budget Officer 7323 HWY 287 CAMPO, CO 81029

If you need assistance, please contact the Division of Local Government: w w w .dola.colorado.gov/dlg/ta/budgeting/

**Phone:** (303) 864-7720 **Fax:** (303) 864-7759

County	Previous Net Assessed Value	Current Net Assessed Value	Annexation / Inclusion	New Construction	Collect Omitted	Abatement / Refund <sup>1</sup>
Baca	\$14,967,243	\$17,517,405	\$0	\$2,073	\$0	\$0

Increased Mine	New Primary Oil & Gas	Previously Exempt	Assessor Certification	Certification Received	Certification of Valuation	
\$0	\$0	\$0	NOV 16	11/30/20	#122657	
\$0	<b>\$0</b>	\$0				
	<b>Mine</b> \$0	Mine Oil & Gas \$0 \$0	Mine Oil & Gas Exempt \$0 \$0 \$0	Mine Oil & Gas Exempt Certification  \$0 \$0 \$0 \$0 NOV 16	Mine Oil & Gas Exempt Certification Received  \$0 \$0 \$0 NOV 16 11/30/20	

<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> 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.

<sup>&</sup>lt;sup>3</sup> These amounts have been certified/approved and are included as "growth" for calculating the 5.5% Revenue Limit.