



**COLORADO**  
Department of Local Affairs  
Division of Local Government

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Castle Pines North Metropolitan District  
Michele Barrasso or Budget Officer  
7400 E. Orchard Road, Suite 3300  
Greenwood Village, CO 80111

Ref: Budget Year 2021 Statutory Property Tax Revenue Limitation

According to records of the Division of Local Government, the tax entity listed below has waived the statutory property tax revenue limit, C.R.S. 29-1-301, et seq. (otherwise known as the "5.5%" limitation). The Division of Local Government will not calculate and enforce the "5.5%" limit for a tax entity that has a multiple-year waiver currently in effect for or expiring in 2021.

Tax Entity: Castle Pines North Metropolitan District (18044/1)  
Waiver Type: COURT ORDER  
Waiver Source: Confirmation Order (Case No. 93-21925-RJB)  
Waiver Date: June 22, 1994  
DLG Waiver Ends Budget Year: 2033

If any of the above information regarding the waiver of the statutory limitation is incorrect or has been superceded by a subsequent event (most commonly an election affecting an entity's general operating levy) please notify the Division of Local Government immediately.

The Division's duty under statute is to ensure a tax entity's compliance with the "5.5%" limit. Please understand that the Division's determination of a taxing entity's waiver of the "5.5%" limitation by election may not be above legal challenge. Also, any voter-approved revenue or mill levy limitation or otherwise imposed limitations, including TABOR limits and statutory mill levy caps, are neither calculated nor enforced by the Division of Local Government.

Sincerely,

Division of Local Government

