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Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District
Mr. Alan D. Pogue or Budget Officer
c/o Icenogle Seaver Pogue, P.C.
4725 South Monaco Street, Suite 360
Denver, CO 80237

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: Plum Valley Heights Subdistrict of the Roxborough Water and Sanitation District (66528/1)
Waiver Type: ELECTION
Waiver Source: Issue B
Waiver Date: November 4, 2014
DLG Waiver Ends Budget Year: Not applicable-continues until superceded

If any of the above information regarding the waiver of the statutory limitation is incorrect or has been superceded by a subsequent event (most commonly an election affecting an entity's general operating levy) please notify the Division of Local Government immediately.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

