



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

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Larimer County Willows Public Improvement District No. 45  
Ms. Vicky Citrino or Budget Officer  
c/o Larimer County Engineering Department  
PO Box 1190  
Fort Collins, CO 80522-1190

Ref: Budget Year 2022 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 2022.

Tax Entity: Larimer County Willows Public Improvement District No. 45 (66454/1)  
Waiver Type: ELECTION  
Waiver Source: Issue 5C  
Waiver Date: November 5, 2013  
DLG Waiver Ends Budget Year: Not applicable-continues until superceded

If any of the above information regarding the waiver of the statutory limitation is incorrect or has been superceded by a subsequent event (most commonly an election affecting an entity's general operating levy) please notify the Division of Local Government immediately.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

