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El Paso County, CO

ROBERT C. "BOB" BALINK  
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RESOLUTION NO. 10-533



THE BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF EL PASO, STATE OF COLORADO

A RESOLUTION ESTABLISHING AND APPROVING CERTIFICATION OF EL PASO COUNTY'S MILL LEVY FOR THE 2010 PROPERTY TAXES PAYABLE IN 2011 AND ALLOCATING REVENUES FROM SUCH PROPERTY TAXES, THE SPECIFIC OWNERSHIP TAX, AND THE SALES AND USE TAX AMONG THE COUNTY'S VARIOUS FUNDS

WHEREAS, the El Paso County Assessor has certified the value of all taxable property in the County of El Paso for the year 2010 (for taxes to be collected in the year 2011) in the total amount of \$6,180,356,150; and

WHEREAS, the Board of County Commissioners, pursuant to a local tax policy adopted by Resolution 00-133, foregoes, as authorized under Article X, Section 20 of the Colorado Constitution, also known as the Taxpayer's Bill of Rights (TABOR), the collection of property tax revenues generated from business personal property by giving a credit to the business personal property accounts for the portion of the business personal property tax to which El Paso County would otherwise be entitled; and

WHEREAS, the Board of County Commissioners, pursuant to said Section 39-1-111, desires to establish the amount of property tax revenues to be collected from levies against the valuation of all taxable property located in El Paso County; and

WHEREAS, the Board of County Commissioners, in compliance with TABOR, establishes the amount of property tax revenues to be collected that will not exceed the maximum amount of property tax revenues the County is allowed to receive under Section 7 (c) of the TABOR amendment; and

WHEREAS, § 39-10-114, C.R.S. authorizes the County to recover revenues lost through abatements, said amounts to El Paso County being 0.070 mills in the amount of \$473,833; and

WHEREAS, the Board of County Commissioners has the discretion to allocate the levy of 7.467 mills plus 0.070 mills from abatements for a total of 7.537 mills among the various funds of the County, which funds for the year 2011 are the General Fund, the Road and Bridge Fund, the Road and Bridge Escrow Fund, the Community Investment Fund, and the Retirement Fund; and

WHEREAS, in addition to revenues collected from the levy upon all such taxable property, the Board of County Commissioners desires to allocate to the various County funds those revenues anticipated to be collected by El Paso County from the Specific Ownership Tax, which revenues for the year 2011 are anticipated in the amount of \$4,669,800; and

WHEREAS, the Board of County Commissioners desires to allocate all sales and use tax collected by the Clerk & Recorder and the use tax collected by the Regional Building Department for El Paso County to the General Fund; and

WHEREAS, the Board of County Commissioners desires to allocate all sales tax collected by the State of Colorado, Department of Revenue to the General Fund, Human Services Fund, and Self-Insurance Fund, per Attachment A; and

WHEREAS, pursuant to said Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of El Paso County, Colorado, hereby adopts the following for Fiscal Year 2011:

Section 1: There is hereby certified to the El Paso County Assessor a levy for the year 2010 payable in 2011 of 7.537 mills upon the total valuation of all taxable property located in El Paso County; and

Section 2: The abatement mill of 0.070 in the amount of \$473,833 shall be posted against collections for the General Fund; and

Section 3: The levy shall be certified to the El Paso County Assessor for the various funds of the County as follows:

General Fund	4.762
Road & Bridge and Escrow Fund	0.330
Community Investment Fund	1.655
<u>Retirement Fund</u>	<u>0.870</u>
Total	7.537 mills

Section 4: In the event that the tax levy produces more revenue than would be allowed under section 7 (c) of the TABOR amendment, any excess funds shall be segregated in a special account and shall not be appropriated or expended without voter approval.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of County Commissioners of El Paso County, Colorado, hereby allocates to the various County funds those revenues anticipated to be collected by El Paso County from the Specific Ownership Tax:

Road & Bridge Fund	100%	\$4,669,800
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Any collection of the Specific Ownership Tax above \$4,669,800 shall be placed in the Road & Bridge Fund.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of County Commissioners of El Paso County, Colorado, hereby allocates to the various County funds those revenues anticipated to be collected by El Paso County for Sales and Use Tax per Attachment A.

NOW, THEREFORE, BE IT FURTHER RESOLVED that pursuant to Section 30-1-102, C.R.S., 2001, the County Treasurer is authorized to charge a fee of 1.5% against all property tax revenues collected for the County with the exception of the Road and Bridge Escrow Fund which is charged 1%.



*El Paso County, Colorado*  
*Budget and Economic Development Administration*  
*2011 Sales Tax Distribution*

*2011 Reallocation of Sales Tax Collections by the State of Colorado, Department of Revenue  
to the Department of Human Services Fund and the Self Insurance Fund*

	<u>Department of Human Services Fund</u>	<u>Self-Insurance Fund</u>
January	999,758	927,666
February	999,758	927,666
March	999,758	927,666
April	999,758	927,666
May	999,758	927,666
June	999,758	927,666
July	999,758	927,666
August	999,758	927,666
September	999,758	927,666
October	999,758	927,666
November	999,758	927,666
December	999,763	927,666
	<u>\$11,997,101</u>	<u>\$11,131,987</u>

*\* Sales and use tax collected by the Clerk and Recorder, use tax collected by the Regional Building Department, and the remaining sales tax collected by the State of Colorado, Department of Revenue will go into the General Fund.*

NOW, THEREFORE, BE IT FURTHER RESOLVED pursuant to said Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.

DONE THIS 14th day of December, 2010, at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS  
OF EL PASO COUNTY, COLORADO

ATTEST

By:  Robert C. Balch

~~Deputy~~ County Clerk

By: 

Chair