

**RESOLUTION NO. 23-58**

**A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF CASTLE PINES, COLORADO,  
LEVYING GENERAL PROPERTY TAXES FOR THE YEAR OF 2023  
FOR THE PURPOSE OF MEETING LAW ENFORCEMENT EXPENSES AND FOR PARK,  
RECREATION, TRAIL AND OPEN SPACE IMPROVEMENTS AND MAINTENANCE FOR  
THE 2024 BUDGET YEAR**

**WHEREAS**, Section 10.8 of the Castle Pines Home Rule Charter (“Home Rule Charter”) authorizes the City Council to fix the amount of tax levy, which shall be assessed upon each dollar of assessed valuation of all taxable property within the corporate limits of the City and requires the same to be certified to the County as required by law; and

**WHEREAS**, pursuant to Section 10.11 of the Home Rule Charter, the City Council is required to adopt a resolution approving the budget for the next fiscal year and for the annual appropriations on or before December 15; and

**WHEREAS**, the City is required under state law (C.R.S. §29-1-103(2)) to adopt a balanced budget every fiscal year; and

**WHEREAS**, the City has prepared the budget for 2024 and presented it to City Council for adoption on December 12, 2023 based on anticipated revenues and expenses; and

**WHEREAS**, anticipated revenues include property taxes imposed by the City based on total assessed valuation of all property in Castle Pines as certified by the Douglas County Assessor; and

**WHEREAS**, on or about August 25, 2023, the Douglas County Assessor certified the valuation for assessment of all taxable property located within the City in the total amount of \$388,349,760.00 (“Preliminary AV”); and

**WHEREAS**, the City Council of the City of Castle Pines has determined the amount of general ad valorem taxes required for the budget year 2024 based on the Preliminary AV certified by the Douglas County Assessor; and

**WHEREAS**, the mill levy of 4.5 mills for the City of Castle Pines for the sole purpose of meeting law enforcement demands is necessary to cover the law enforcement expenses charged by the Douglas County Sheriff’s office; and

**WHEREAS**, at the November 7, 2023 regular election, Castle Pines voters approved a mill levy of 12 mills to support the City’s assumption of park, recreation, trail and open space improvements and maintenance; and

**WHEREAS**, the City Council finds that the revenue generated from a property tax of 12 mills will be necessary to adequately fund all expenses arising from the operations and maintenance of parks, trails and open space properties; and

**WHEREAS**, pursuant to Senate Bill 23B-001, Concerning a Reduction in 2023 Residential Property Taxes, the deadline for final certification by the Assessors for 2023 property taxes is extended

from December 10, 2023 to January 3, 2024 and the final certification of mill levies by the taxing entities is extended from December 15, 2023 to January 10, 2024; and

**WHEREAS**, notwithstanding the extended certification deadlines authorized in Senate Bill 23B-001, the City Council is required by the Home Rule Charter to adopt the budget and appropriate funds by December 15, and therefore, is relying on the preliminary AV to adopt a balanced budget and certify its mill levies; and

**WHEREAS**, the City Council hereby determines this Resolution is necessary to comply with the Home Rule Charter.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Castle Pines, Colorado as follows:

**Section 1.** For the purpose of meeting the law enforcement expenses of the City of Castle Pines during the 2024 budget year, there is hereby levied a tax of 4.5 mills upon each dollar of the total assessed valuation of all taxable property within the City for the year 2023.

**Section 2.** For the purpose of meeting park, recreation, trail and open space improvements and maintenance expenses of the City during 2024 budget year and to allow for the accumulation of funds for related future capital needs, there is hereby levied a tax of 12 mills upon each dollar of the total assessed valuation of all taxable property within the City for the year 2023.

**Section 3.** The Finance Director is hereby authorized and directed to certify to the County Commissioners of Douglas County, Colorado, the mill levies for the City as hereinabove determined and set in the total amounts based upon the Douglas County Assessor's final certification of assessed valuation of all taxable properties in the City.

**Section 4. Effective Date.** This Resolution shall take effect upon its approval by the City Council.

**INTRODUCED, READ, AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF CASTLE PINES BY A VOTE OF 6 IN FAVOR AND 1 AGAINST THIS 12<sup>th</sup> DAY OF DECEMBER, 2023.**

  
Tracy Engerman (Dec 27, 2023 22:02 MST)

Tracy Engerman, Mayor

**ATTEST:**



Tobi Duffey, MMC, City Clerk

**APPROVED AS TO FORM:**



Linda C. Michow, City Attorney

