

**RESOLUTION NO. 25-61**

**A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF CASTLE PINES, COLORADO, LEVYING GENERAL  
PROPERTY TAXES FOR THE YEAR OF 2025 FOR THE PURPOSE OF MEETING LAW  
ENFORCEMENT EXPENSES AND FOR PARK, RECREATION, TRAIL AND OPEN SPACE  
IMPROVEMENTS AND MAINTENANCE FOR THE 2026 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 2026 and presented it to City Council for adoption on December 9, 2025, 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 November 19, 2025, the Douglas County Assessor certified the valuation for assessment of all taxable property located within the City in the total amount of \$402,891,918 (“Assessed Valuation”); 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 2026 based on the Assessed Valuation 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**, 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**, 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 2026 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 2025.

**Section 2.** For the purpose of meeting park, recreation, trail and open space improvements and maintenance expenses of the City during 2026 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 2025.

**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, 1 AGAINST, AND 0 ABSENT THIS 9<sup>th</sup> DAY OF DECEMBER 2025.**



**ATTEST:**

*Tobi Duffey*

Tobi Duffey, MMC, City Clerk

*Tracy Engerman*

Tracy Engerman (Jan 7, 2026 13:57:24 MST)

Tracy Engerman, Mayor

**APPROVED AS TO FORM:**

*Linda Michow*

Linda Michow (Dec 12, 2025 15:14:11 MST)

Linda C. Michow, City Attorney