



SPECIAL MEETING AGENDA – JANUARY 16, 2024 AT 9:00 A.M.
GILPIN COUNTY BOARD OF COUNTY COMMISSIONERS

Marie A. Mornis, District 1

Susan Berumen, District 2

Sandy Hollingsworth, District 3

This meeting will be held in-person at the Historic Courthouse, 203 Eureka St., Central City, CO.

Please visit tinyurl.com/GilpinCommissioners to attend virtually.

Please silence all electronic devices and keep quiet while the meeting is in session.

Please sign up for public or press comments prior to start of meeting.

- 9:00 a.m.**
- 1.** Call to Order, Agenda Review and Conflicts of Interest
 - 2.** Public or Press Comment (limited to three minutes each)
 - 3.** Certification of County Mill Levies – Joe Allaire, Finance Director
 - 4.** Adjourn

Public hearings will begin at the noticed time or later. All other agenda times are estimates and may be heard earlier or later than designated. To request an accommodation to participate in or attend the Commissioners' meeting, please notify Deputy Clerk Lyndsey Denton at 303-582-6010, at least 24 hours prior to the meeting.

AGENDA ITEM

Staff Report

To: Board of County Commissioners
From: Joe Allaire, Director of Finance , Finance Department
Date: January 16, 2024
Item: Resolution 24-19, Levying General Property Taxes for the Year 2024, to Help Defray the Costs of Government for Gilpin County, Colorado, for the 2024 Budget Year
Requested Action: Resolution
Public Hearing: No

I. REQUEST OR ISSUE:

We must certify the Mills

II. RECOMMENDED ACTION / NEXT STEP:

Present and certify

III. FISCAL IMPACTS:

Yes. How much money we can collect

IV. LEGAL ISSUES:

Yes. Legally bound to certify and not overcollect

V. ENVIRONMENTAL IMPACTS:

None.

VI. ALTERNATIVES:

N/A

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
COUNTY OF GILPIN, STATE OF COLORADO**

**LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF
GOVERNMENT FOR GILPIN COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR**

WHEREAS, the Board of County Commissioners of Gilpin County, Colorado has adopted the annual budget for the budget year 2024, in accordance with the Local Government Budget Law; and

WHEREAS, the amount of money necessary to balance the budget for General Fund expenditures net of a \$685,192 temporary tax credit is \$3,704,263; and

WHEREAS, the amount of money necessary to balance the budget for Public Works Fund expenditures is \$463,055 and

WHEREAS, the amount of money necessary to balance the budget for Library Fund expenditures is \$130,661; and

WHEREAS, the amount of money necessary to balance the budget for Library District Fund expenditures, reported in the Gilpin County Budget, is \$467,975; and

WHEREAS, the amount of money necessary to balance the budget for Human Services Fund expenditures is \$241,095; and

WHEREAS, the amount of money necessary to balance the budget for Solid Waste Fund expenditures is \$154,169; and

WHEREAS, the 2024 abatements and refunds as certified by the County Assessor is \$547; and

WHEREAS, the 2024 valuation for assessment for Gilpin County as certified by the County Assessor is \$546,700,100; and

WHEREAS, the Board of County Commissioners is authorized by law to levy and certify taxes in accordance with section 39-1-111, C.R.S. and 39-5-128, C.R.S.

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners as follows:

Section 1. For the purpose of meeting all General Fund expenses of Gilpin County, Colorado during the 2024 budget year, there is hereby levied a tax of 6.776 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2024. The 6.776 mills is made up of 8.029 mills and (1.253) for a temporary tax credit. A temporary tax credit of 1.253 mills or \$685,192 dollars is generated due to the Colorado law and using our most restrictive mill levy.

Section 2. For the purpose of meeting all Public Works Fund expenditures of Gilpin, Colorado during the 2024 budget year, there is hereby levied a tax of .847 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2024.

Section 3. That for the purpose of meeting all Library Fund expenditures of Gilpin County, Colorado during the 2024 budget year, there is hereby levied a tax of .239 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2024.

Section 4. That for the purpose of meeting all Library District Fund expenditures, reported in the Gilpin County Budget of Gilpin County, Colorado during the 2024 budget year, there is hereby levied a tax of .856 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2024.

Section 5. That for the purpose of meeting all Human Service expenditures of Gilpin County, Colorado during the 2024 budget year, there is hereby levied a tax of .441 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2024.

Section 6. That for the purpose of meeting all Solid Waste expenditures of Gilpin County, Colorado during the 2024 budget year, there is hereby levied a tax of .282 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2024.

Section 7. That the tax levy for the 2024 budget year is hereby 9.441 mills upon each dollar of the total valuation for assessment of all taxable property within the County of Gilpin for the year 2023. The 9.441 mills is made up of 10.694 mills and (1.253) for a temporary tax credit.

Section 8. That an abatement/refund mill levy is hereby .0001 mills upon each dollar of the total valuation for assessment of all taxable property within the County of Gilpin for the year 2023 to collect for taxes not received in the prior taxable year.

ADOPTED this _____ day of _____, 2024, by a vote of _____ to _____.

ATTEST:

**BOARD OF COUNTY COMMISSIONERS
COUNTY OF GILPIN, COLORADO**

Deputy County Clerk

Chair

ACKNOWLEDGEMENT

STATE OF COLORADO)

)ss.

COUNTY OF GILPIN)

Susan Berumen, Chair, and Lyndsey Denton, Deputy County Clerk, County of Gilpin, acknowledged the foregoing Resolution before me this _____ day of _____, 2024.

Witness my hand and official seal

Notary Public