



Minutes of the Meeting of the Board of County Commissioners, Gilpin County, Colorado, Tuesday, January 16, 2024

A special meeting was held on Tuesday, January 16th, 2024, at the Gilpin County Historic Courthouse and online via Zoom. Chair Berumen called the meeting to order at 9:09 a.m. In attendance were Chair Susan Berumen, Commissioner Sandy Hollingsworth, Commissioner Marie A. Mornis, County Manager Ray Rears, County Attorney Brad Benning, and Deputy Clerk to the Board Lyndsey Denton.

Chair Berumen opened the meeting with a greeting and recognized the observance of Martin Luther King, Jr. Day on January 15th.

Agenda Review.

There were no changes made to the agenda.

Conflicts of Interest.

County Attorney Benning asked each Commissioner if they had any conflicts of interest at today's meeting. All Commissioners responded with no conflicts.

Public or Press Comment.

Chair Berumen opened the meeting to public or press comment. There were no comments in-person nor online. Chair Berumen closed the meeting to public or press comment.

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.

Joe Allaire, Finance Director presented information regarding the certification of the 2023 mill levy and the changes around 2024 taxes. Those changes will help to reduce property taxes. The biggest update for the upcoming year is the Parks & Recreation Mill Levy ending at the end of 2023, will not be collected in 2024, and is not subject to TABOR. He noted that the deadline to certification was moved due to a delay with Colorado State legislation. He also highlighted that there are TABOR refunds due back to property owners. He overviewed the breakdown of the Mill Levies that are being certified, and noted that the property tax depends on where you live and the mills associated with the taxing entities. The total County mills is 9.441, which also includes the TABOR refund. There was discussion about how to distribute the refund; through refund checks or a temporary tax credit. A tax credit is more equitable for all residents, and is less impactful for staff than sending out physical refund checks. It was noted that the temporary tax credit is also recommended by CCI & CCAT. There was further discussion regarding the possibility of a temporary reduction of the mills as an option for the future, but most jurisdictions issue the tax credit. It was also noted that Gilpin County has very low property tax values when compared to other counties in the state. Chair Berumen asked for a motion. Commissioner Mornis moved to adopt 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." Commissioner Hollingsworth seconded the motion, which passed by a vote of 3 to 0.

Commissioner Mornis asked to make a clarifying statement regarding her vocabulary that was used during the last Board meeting. She explained that she was attempting to advise the Board to consider population trends overtime.



Adjourn.

There being no further public business to come before the Board, Chair Berumen adjourned the meeting at 9:41 a.m. The Board will convene for a work session at 10:00 a.m.

Approved this 23rd day of January, 2024.

A signed and recorded copy of these minutes are available through the Clerk & Recorder's Office via Reception Number 175962.