

<b>Title:</b> Administrative Policy Mill Levy Certification	<b>Policy No.</b> Part 4, Financial Administration Chapter 1, Management Section 2
	<b>Effective Date</b> November 9, 2021
<b>Policy Custodian</b> Strategy, Planning, and Finance	<b>Adoption/Revision Date</b> November 9, 2021

**Adopting Resolution(s):** CC21-313

**References (Statutes/Resos/Policies):** C.R.S. §39-1-111; C.R.S. §22-54-112; C.R.S. §39-5-128(1)

**Purpose:** To provide the written approval of the Board of County Commissioners to the procedures for certifying the mill levy and complete the ministerial duties of the county to levy taxes.

**Policy:** Mill Levy Certification

A. Certification of Mill Levy Deadlines and Statutory Requirements.

1. Certification of Valuation for Assessment. Pursuant to C.R.S. §39-5-128(1), each town, city, school district or special district, shall certify the mill levy of each such town, city, school district or special district to the Board of County Commissioners no later than December 15 of each year.
2. Taxes Levied by the Board of County Commissioners. Pursuant to C.R.S. §39-1-111, no later than December 22 in each year, the Board of County Commissioners in each county of the state, shall be authorized by law to levy taxes by written approval of the Board of County Commissioners and certify all of such levies to the assessor, upon forms prescribed by the administrator, and such party shall transmit copies of such certification to the Property Tax Administrator, to the Division of Local Government and to the Department of Education.

B. Mill Levy Written Approval and Signature Authority.

1. The Board of County Commissioners of Jefferson County hereby creates this written approval and policy for purposes of levying and certifying the mill levies of the above-noted towns, cities, school districts, and special districts and is performing a ministerial and non-discretionary act to comply with the requirements of C.R.S. §39-1-111. The Board of County Commissioners desires to levy said taxes and make the proper certifications as required by law pursuant to this written approval and policy.
2. The Board of County Commissioners hereby delegates and directs the Strategy, Planning and Analysis Division of the County to collect the mill levy certifications from the towns, cities, school districts or special districts within the County as required by law.
3. The Board of County Commissioners has no authority to modify the mill levies so certified to it. The Board of County Commissioners has presumed that the above-noted

jurisdictions have complied with the Colorado constitutional and statutory requirements concerning said levies; and therefore, the Board of County Commissioners assumes no liability or responsibility associated with any levy of any of the above-noted towns, cities, school districts, and special districts for the ministerial, nondiscretionary act of certification.

4. The Chairman of the Board of County Commissioners is authorized to execute the mill levy certification compiled by the Strategy, Planning and Analysis Division upon completion and delivery to the Chairman for signature, which shall occur no later than December 22<sup>nd</sup> of each year in accordance with state law.
5. Pursuant to C.R.S. §39-1-111(2), the Jefferson County Strategy, Planning, and Analysis Director is hereby authorized and directed to cause a certified copy of the mill levy certification to be delivered to the Jefferson County Assessor, upon forms prescribed by the Property Tax Administrator, and shall transmit a copy of such certification to the Office of the Division of Local Government and the Department of Education.