

**RESOLUTION 594**

**A RESOLUTION OF THE TOWN OF BAYFIELD, COLORADO, TO SET THE MILL LEVY FOR THE YEAR 2024 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE 2024 BUDGET YEAR**

**WHEREAS**, the Board of Trustees of the Town of Bayfield has adopted the annual 2024 budget in accordance with the Local Government Budget Law, on November 21, 2023; and

**WHEREAS**, the majority of the registered voters in the Town of Bayfield, in the 2003 general election voted in favor of establishing a 5.950 mill levy.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF BAYFIELD, COLORADO AS FOLLOWS:**

That for the purpose of meeting all general operating expenses of the Town of Bayfield during the 2024 Budget year, there is hereby levied a tax of 5.950 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2023.

That the Town Clerk is hereby authorized and directed to certify such mill levy to the County Commissioners of La Plata County, Colorado, as required by law.

Adopted this 21<sup>st</sup> day of November 2023.

**MAYOR:**

  
\_\_\_\_\_  
Ashleigh Tarkington

*Attest:*

  
\_\_\_\_\_  
Dustin Hayden, Town Clerk

NOTE: THE VOTERS DE-BRUCED THE MILL LEVY OF WHICH WILL NOT AFFECT THE MILL LEVY, HOWEVER THE FINAL DOCUMENT FROM THE ASSESSOR IS IMPORTANT TO RETAIN IN THIS RESOLUTION FOR POSTERITY.

## PAGE/PLACE HOLDER – FINAL SCHEDULED DECEMBER 2023



CARRIE WOODSON • ASSESSOR  
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BAYFIELD (TOWN OF)  
PO BOX 80  
BAYFIELD, CO 81122

### CERTIFICATION OF VALUATION 2023

(C.R.S. 39-5-123 & 128) No later than August 25th of each year, the assessor shall certify to the clerk of each town and city and to the secretary of school and special districts within the county, the total valuation for assessment of all taxable property located within the territorial limits of each such town, city or special district; and shall notify each such clerk and secretary to officially certify the levy of such town, city or special district to the board of county commissioners no later than December 15th.

Tax year 2023 is a reappraisal year, which means value and classification are changed on all properties including any property that have had new construction added as of January 1<sup>st</sup> 2023, have had a change of use, or change of inventory. All property owners received Notices of Value this year.

In addition to any changes in value or classification, a new law has gone into effect as of tax year 2023. This new law SB 22-238: *Concerning reductions in Real Property Taxation for only the 2023 and 2024 property tax years, and in connection therewith, reducing the assessment rates for certain classes of nonresidential property and all residential property and the amount of actual value to which the rate is applied for all residential real property and commercial property for 2023; reducing the assessment rates for all Multi-Family residential real property to a set amount for 2024; reducing the assessment rates for all residential real property other than multi-family residential real property for 2024 by an amount determined by the property tax administrator to cumulatively with the other provision of the bill reduce statewide property tax revenue for 2023 and 2024 by a specified amount; reducing the assessment rates for real and personal property that is classified as agricultural or renewable energy production property for 2024; and requiring the state to reimburse local governments, excluding school districts, in 2024 for 2023 reductions in their property tax revenue resulting for the bill.*

Oil and Gas leasehold and lands and producing mines real property are not impacted by this bill. For 2023 the actual value of all residential real property will be reduced by the lesser of \$15,000, or an amount that reduces the valuation for assessment to \$1,000. For 2023, the actual value of all improved commercial property will be reduced by the lesser of \$30,000, or an amount that reduces the valuation for assessment to \$1,000. The rates for assessment for 2023 are as follows: Residential 6.765%, Residential Multi-family 6.765%, Improved Commercial 27.9%, All other non-residential 27.9%, Agricultural and Renewable Energy 26.4%, Personal Property 27.9%, Lodging 27.9%.

The reduction in revenue due to assessment rate and value adjustment changes will be provided to each taxing entity by a spreadsheet no later than Sept. 15<sup>th</sup> 2023.

These certification forms (DLG 57) are posted to our website as soon as possible by August 25<sup>th</sup> here: [co.laplata.co.us/departments/assessor\\_s\\_office/certification\\_forms\\_for\\_taxing\\_authorities.php](https://co.laplata.co.us/departments/assessor_s_office/certification_forms_for_taxing_authorities.php)

The valuation enclosed is subject to changes by the State Board of Equalization and State Board of Assessment Appeals and future legislation passed by voters November 2023.

CERTIFIED BY:

CARRIE WOODSON, LA PLATA COUNTY ASSESSOR

679 TURNER DRIVE SUITE A • DURANGO, CO 81303

CERTIFICATION OF VALUATION BY LA PLATA County COUNTY ASSESSOR

New Tax Entity? YES X NO

Date 08/25/2023

NAME OF TAX ENTITY: BAYFIELD (TOWN OF)

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023

Table with 11 rows listing valuation items: 1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: \$38,945,980; 2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: \$45,738,710; 3. LESS TOTAL TIF AREA INCREMENTS, IF ANY: \$0; 4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: \$45,738,710; 5. NEW CONSTRUCTION: \$755,670; 6. INCREASED PRODUCTION OF PRODUCING MINE: \$0; 7. ANNEXATIONS/INCLUSIONS: \$132,670; 8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: \$0; 9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): \$0; 10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.): \$0; 11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.): \$79

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
\* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
§ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
Ⓢ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART X, SEC 20, COLO CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE LA PLATA County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023

Table with 7 rows listing actual valuation items: 1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: \$455,516,300; 2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: \$7,003,100; 3. ANNEXATIONS/INCLUSIONS: \$185,660; 4. INCREASED MINING PRODUCTION: \$0; 5. PREVIOUSLY EXEMPT PROPERTY: \$190,110; 6. OIL OR GAS PRODUCTION FROM A NEW WELL: \$0; 7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: \$0

DELETIONS FROM TAXABLE REAL PROPERTY

Table with 3 rows listing deletions: 8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: \$0; 9. DISCONNECTIONS/EXCLUSIONS: \$0; 10. PREVIOUSLY TAXABLE PROPERTY: \$0

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$453,052,420

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$182,864

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15