

BOWLES METROPOLITAN DISTRICT  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO 80111  
Phone: 303-779-5710  
[www.bowlesmetrodistrict.org](http://www.bowlesmetrodistrict.org)

**NOTICE OF REGULAR MEETING AND AGENDA**

**DATE:** Tuesday, August 8, 2023

**TIME:** 4:30 p.m.

**LOCATION** The Village Center  
7255 Grant Ranch Blvd.  
Littleton, CO 80123

<b><u>Board of Directors</u></b>	<b><u>Office</u></b>	<b><u>Term Expires</u></b>
Tim LaPan	President	May, 2027
Paul Lefever	Secretary	May, 2027
Donald W. Korte	Treasurer	May, 2025
Linda Lutz-Ryan	Assistant Secretary	May, 2025
Alan R. Lee	Assistant Secretary	May, 2027

**I. ADMINISTRATIVE MATTERS**

- A. Call to order and approval of agenda.
- B. Present disclosures of potential conflicts of interest.
- C. Confirm quorum, location of meeting and posting of meeting notices.
- D. Review and consider approval of minutes from the July 11, 2023 board meeting (enclosure).
- E. Public Comment.  
Members of the public may express their views to the Board on matters that affect the District that are otherwise not on the agenda. Comments will be limited to three (3) minutes per person.

**II. FINANCIAL MATTERS**

- A. Approve and/or ratify approval of payment of claims in the amount of \$ (to be distributed).

- B. Review and consider approval of May 31, 2023 unaudited financial statements (enclosure).

„, **MANAGER MATTERS**

- A. Pond Management Update.
  - 1. Review and consider approval of Three Diffuser PondHawk Aeration System in the amount of \$14,954.90 (enclosure).
- B. Operational updates and Action Items (enclosure).
  - 1. Landscape:
    - a. General update.
  - 2. Davey Tree:
    - a. General update (enclosure).
    - b. Ratified approval of proposal for removal of Fallen Spruce in the amount of \$1,150 (enclosure).
    - c. Ratified approval of proposal for removal of Canada Red Cherry trees in the amount of \$300 (enclosure).

,9 **LEGAL MATTERS**

- A. Discuss General Legislation Memo (enclosure).

9 **DISTRICT ENGINEER**

9 **DIRECTOR MATTERS**

- A. Discuss Sunset Park concrete spillway.

9,, **OTHER BUSINESS**

9, **ADJOURNMENT** Regular meeting is scheduled for September 12, 2023 at 4:30 p.m.

## RECORD OF PROCEEDINGS

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MINUTES OF A REGULAR MEETING OF  
THE BOARD OF DIRECTORS OF THE  
BOWLES METROPOLITAN DISTRICT (THE “DISTRICT”)  
HELD  
JULY 11, 2023

A regular meeting of the Board of Directors of the Bowles Metropolitan District (referred to hereafter as the “Board”) was convened on Tuesday, July 11, 2023, at 4:30 p.m., at the Village Center. The meeting was open to the public.

### ATTENDANCE

#### **Directors In Attendance Were:**

Tim LaPan, President  
Paul Lefever, Secretary  
Donald W. Korte, Treasurer  
Linda Lutz-Ryan, Assistant Secretary  
Alan R. Lee, Assistant Secretary

#### **Also, In Attendance Were:**

Nic Carlson and Ashley Heidt; CliftonLarsonAllen LLP (“CLA”)  
Johnny Jimenez and Ross Brown; Designscapes Colorado Inc.  
Derek Fox; Davey Tree  
Tom Hewitt; Grant Ranch Homeowners Association  
Al Chernosky, Mike Podeyn, and Ruthann Moomy; Residents

### ADMINISTRATIVE MATTERS

**Call to Order & Agenda:** The meeting was called to order at 4:30 p.m. by Director LaPan.

The Board reviewed the agenda for the meeting.

Following discussion, upon a motion duly made by Director Korte, seconded by Director Lefever and, upon vote, unanimously carried, the Board approved the agenda, as presented.

**Potential Conflicts of Interest:** There were no additional conflicts of interest disclosed.

**Quorum/Confirmation of Meeting Location/Posting of Notice:** Mr. Carlson confirmed the presence of a quorum.

The Board entered into a discussion regarding the requirements of Section 32-1-903(1), C.R.S., concerning the location of the District's Board meeting. Following discussion, it was determined to conduct the meeting at the above-stated date, time and location.

## RECORD OF PROCEEDINGS

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It was further noted that notice of the time, date and location was duly posted and that no objections to the location or any requests that the meeting place be changed by taxpaying electors within the District's boundaries have been received.

**June 13, 2023 Board Meeting Minutes:** Following review, upon a motion duly made by Director Korte, seconded by Director Lee and, upon vote, unanimously carried, the Board approved the June 13, 2023 Board Meeting Minutes, as presented.

**Public Comment:** Mr. Podeyn asked about the dead shrubs around the pump house and irrigation. Director Korte asked about repainting the pump house. Discussion followed regarding who owns the tract and who is responsible for maintaining it.

Ms. Moomy commented on the smell of Blue Heron pond, the algae, and the dead cattails.

Mr. Chernosky commented on the flooding that happened at the Blue Heron pond and the debris that remained after the water drained. He asked for EcoResource Solutions to service the pond more often and expressed his support for the aerator for the pond. The Board directed CLA to follow up with EcoResource Solutions on the smell and directed Designsapes to clean up the remaining debris.

### FINANCIAL MATTERS

**Claims in the amount of \$266,823.58:** Mr. Carlson reviewed the claims with the Board. Following discussion, upon a motion duly made by Director Lefever, seconded by Director Lutz-Ryan and, upon vote, unanimously carried, the Board approved the Claims, as presented.

**April 30, 2023 Unaudited Financial Statements:** Mr. Carlson reviewed the financial statements with the Board. Following review, upon a motion duly made by Director Korte, seconded by Director Lutz-Ryan and, upon vote, unanimously carried, the Board approved the April 30, 2023 unaudited financial statements, as presented.

### MANAGEMENT MATTERS

**Operational Updates and Action Items:** Director LaPan reviewed the action item log with the Board.

#### **Landscape:**

**General Update:** Mr. Jimenez provided an update to the Board.

**Proposal for Park Trail Overlay in Isthmus Park in the Amount not to exceed \$23,000.00:** Mr. Jimenez reviewed the proposal. Following

## RECORD OF PROCEEDINGS

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review, upon a motion duly made by Director Lefever, seconded by Director Lee and, upon vote, unanimously carried, the Board approved the proposal for Park Trail Overlay in Isthmus Park in the amount not to exceed \$23,000.00.

**Proposal for Plantings in Isthmus Park in the Amount not to exceed \$14,000.00:** Mr. Jimenez reviewed the proposal. Following review, upon a motion duly made by Director Lefever, seconded by Director Korte and, upon vote, unanimously carried, the Board approved the proposal for Plantings in Isthmus Park in the amount not to exceed \$14,000.00.

### **Davey Tree:**

**General Update:** Mr. Fox provided an update to the Board.

**EcoResource Solutions Proposal for Solar Pond Aerator in the Amount of \$12,022.00:** Mr. Carlson reviewed the proposal with the Board. Following review, upon a motion duly made by Director Lefever, seconded by Director Korte and, upon vote, unanimously carried, the Board approved the proposal for EcoResource Solutions for solar pond aerator in the amount of \$12,022.00.

**Potential Park Renovation:** Director Lefever discussed that he met with the District engineer and Mr. Carlson regarding the playground at Sunset Park. Discussion followed regarding working with a planner and community outsourcing, estimated cost and potential grants that the Board could apply for. Following discussion, the Board gave direction to CLA to solicit a proposal with Livable City Studios.

### **LEGAL MATTERS**

None.

### **DISTRICT ENGINEER**

**District Stormwater:** Mr. Carlson reviewed the drainage issues at the detention pond on West Prentice Circle. He noted there are two options, one is to bring in a long arm excavator to clean out the pond or wait for it to dry out and have Designscares muck it out. The Board determined to wait until the fall and have Designscares clean out the pond. There was discussion on replacement of the orifice plate and screen. The Board also determined to wait until the fall to replace.

### **OTHER BUSINESS**

None.

### **ADJOURNMENT**

There being no further business to come before the Board Director Lefever adjourned the meeting at 6:09 p.m.

Respectfully submitted,

**RECORD OF PROCEEDINGS**

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By \_\_\_\_\_  
Secretary for the Meeting

**BOWLES METROPOLITAN DISTRICT**

**FINANCIAL STATEMENTS**

**MAY 31, 2023**

**Bowles Metropolitan District**  
**Balance Sheet - Governmental Funds**  
**May 31, 2023**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
<b>Assets</b>				
Checking Account	\$ 37,491.86	\$ -	\$ -	\$ 37,491.86
First Bank	280,001.61	-	-	280,001.61
Colotrust	2,026,269.43	816,820.94	56,420.00	2,899,510.37
Accounts Receivable	1,035.60	-	-	1,035.60
Receivable from County Treasurer	125,868.57	132,422.09	-	258,290.66
<b>Total Assets</b>	<u>\$ 2,470,667.07</u>	<u>\$ 949,243.03</u>	<u>\$ 56,420.00</u>	<u>\$ 3,476,330.10</u>
<b>Liabilities</b>				
Accounts Payable	\$ 256,754.47	\$ -	\$ 56,420.00	\$ 313,174.47
<b>Total Liabilities</b>	<u>256,754.47</u>	<u>-</u>	<u>56,420.00</u>	<u>313,174.47</u>
<b>Fund Balances</b>	<u>2,213,912.60</u>	<u>949,243.03</u>	<u>-</u>	<u>3,163,155.63</u>
<b>Liabilities and Fund Balances</b>	<u>\$ 2,470,667.07</u>	<u>\$ 949,243.03</u>	<u>\$ 56,420.00</u>	<u>\$ 3,476,330.10</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.



**Bowles Metropolitan District**  
**General Fund Statement of Revenues, Expenditures and Changes in**  
**Fund Balances - Budget and Actual**  
**For the Period Ending May 31, 2023**

	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Property taxes - Denver	\$ 660,633.00	\$ 424,245.01	\$ 236,387.99
Property taxes - Jeffco	657,477.00	502,227.07	155,249.93
Specific ownership taxes - Denver	111,705.00	38,127.42	73,577.58
Specific ownership taxes - Jeffco	111,200.00	43,815.62	67,384.38
Conservation Trust Fund proceeds	20,000.00	19,093.41	906.59
Interest income	2,000.00	57,677.88	(55,677.88)
Miscellaneous income	2,000.00	3,440.89	(1,440.89)
HOA Contribution	30,000.00	30,000.00	-
Sub HOA Contributions	4,000.00	-	4,000.00
Irrigation service fees	-	1,035.60	(1,035.60)
Total Revenue	<u>1,599,015.00</u>	<u>1,119,662.90</u>	<u>479,352.10</u>
Expenditures			
Accounting	30,000.00	26,666.47	3,333.53
Auditing	7,000.00	6,000.00	1,000.00
County Treasurer's fee	19,772.00	11,775.32	7,996.68
Directors' fees	6,000.00	1,800.00	4,200.00
Dues and membership	1,500.00	1,075.05	424.95
Insurance	15,000.00	20,093.00	(5,093.00)
District management	140,000.00	57,655.32	82,344.68
Legal	25,000.00	9,593.55	15,406.45
Miscellaneous	7,000.00	2,093.92	4,906.08
Monument Signs	15,000.00	-	15,000.00
Portable restrooms	15,000.00	2,250.00	12,750.00
Special events HOA	13,000.00	-	13,000.00
Banking fees	-	90.00	(90.00)
Payroll taxes	600.00	137.70	462.30
Election	50,000.00	4,158.00	45,842.00
Repairs and maintenance	70,000.00	4,858.79	65,141.21
Landscaping	435,000.00	235,037.70	199,962.30
General tree maint/replacement	155,000.00	146,235.00	8,765.00
Intergovernmental expenditures	10,000.00	3,729.34	6,270.66
Snow removal	20,000.00	6,077.50	13,922.50
Telephone	3,000.00	470.48	2,529.52
Utilities	24,000.00	9,353.55	14,646.45
Water	115,000.00	11,287.94	103,712.06
Irrigation improvements	-	125,185.18	(125,185.18)
Storm drainage	55,000.00	-	55,000.00
Engineering	30,000.00	1,263.20	28,736.80
Water annual assessment	-	57,400.00	(57,400.00)
Contingency	1,524,708.00	-	1,524,708.00
Total Expenditures	<u>2,786,580.00</u>	<u>744,287.01</u>	<u>2,042,292.99</u>
Other Financing Sources (Uses)			
Transfers to other fund	(1,060,558.00)	(37,462.78)	(1,023,095.22)
Total Other Financing Sources (Uses)	<u>(1,060,558.00)</u>	<u>(37,462.78)</u>	<u>(1,023,095.22)</u>
Net Change in Fund Balances	(2,248,123.00)	337,913.11	(2,586,036.11)
Fund Balance - Beginning	2,248,123.00	1,875,999.49	372,123.51
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 2,213,912.60</u>	<u>\$ (2,213,912.60)</u>

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## **SUPPLEMENTARY INFORMATION**

**Bowles Metropolitan District**  
**Debt Service Fund Schedule of Revenues, Expenditures and Changes in**  
**Fund Balances - Budget and Actual**  
**For the Period Ending May 31, 2023**

	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Property taxes - Denver	\$ 793,748.00	\$ 512,175.19	\$ 281,572.81
Property taxes - Jeffco	797,557.00	606,320.02	191,236.98
Interest income	1,500.00	277.27	1,222.73
Total Revenue	<u>1,592,805.00</u>	<u>1,118,772.48</u>	<u>474,032.52</u>
Expenditures			
County Treasurer's fee	23,878.00	14,220.69	9,657.31
Legal	10,000.00	-	10,000.00
Paying agent fees	3,000.00	-	3,000.00
Bond interest	741,388.00	370,693.75	370,694.25
Bond Principal	960,000.00	-	960,000.00
Total Expenditures	<u>1,738,266.00</u>	<u>384,914.44</u>	<u>1,353,351.56</u>
Other Financing Sources (Uses)			
Transfers from other funds	100,000.00	-	100,000.00
Total Other Financing Sources (Uses)	<u>100,000.00</u>	<u>-</u>	<u>100,000.00</u>
Net Change in Fund Balances	(45,461.00)	733,858.04	(779,319.04)
Fund Balance - Beginning	215,385.00	215,384.99	0.01
Fund Balance - Ending	<u>\$ 169,924.00</u>	<u>\$ 949,243.03</u>	<u>\$ (779,319.03)</u>

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**Bowles Metropolitan District**  
**Capital Projects Fund Schedule of Revenues, Expenditures and Changes in**  
**Fund Balances - Budget and Actual**  
**For the Period Ending May 31, 2023**

	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures			
Landscaping	100,000.00	-	100,000.00
Fence and sign maintenance	75,000.00	49,615.00	25,385.00
Parks and recreation	200,000.00	56,420.00	143,580.00
Park and tract improvements	-	11,469.00	(11,469.00)
Asphalt	140,000.00	-	140,000.00
Drainage	10,000.00	-	10,000.00
Sidewalks	25,000.00	34,619.79	(9,619.79)
Trees / Shrubs	115,000.00	-	115,000.00
Irrigation/Ditch improvements	126,000.00	-	126,000.00
Tree removal	8,000.00	-	8,000.00
Irrigation improvements	50,000.00	-	50,000.00
Contingency	235,279.00	-	235,279.00
Total Expenditures	<u>1,084,279.00</u>	<u>152,123.79</u>	<u>932,155.21</u>
Other Financing Sources (Uses)			
Transfers from other funds	960,558.00	37,462.78	923,095.22
Total Other Financing Sources (Uses)	<u>960,558.00</u>	<u>37,462.78</u>	<u>923,095.22</u>
Net Change in Fund Balances	(123,721.00)	(114,661.01)	(9,059.99)
Fund Balance - Beginning	123,721.00	114,661.01	9,059.99
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**BOWLES METROPOLITAN DISTRICT**  
**Schedule of Cash Position**  
**May 31, 2023**  
Updated as of July 31, 2023

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Fund</u>	<u>Total</u>
<b><u>Wells Fargo Bank Checking Account</u></b>				
Balance as of 5/31/2023	\$ 37,491.86	\$ -	\$ -	\$ 37,491.86
Subsequent Activities:				
6/29/2023 Bill.com payables	(22,208.64)			(22,208.64)
<i>Anticipated Balance</i>	<u>15,283.22</u>	<u>-</u>	<u>-</u>	<u>15,283.22</u>
<b><u>First Bank Checking Account</u></b>				
Balance as of 5/31/2023	280,001.61	-	-	280,001.61
Subsequent Activities:				
6/28/2023 Xcel Energy	(54.33)	-	-	(54.33)
6/28/2023 Xcel Energy	(2,963.14)	-	-	(2,963.14)
6/29/2023 Bill.com payables	(240,490.79)	-	-	(240,490.79)
6/30/2023 Deposit	8,169.74	-	-	8,169.74
6/30/2023 Transfer from ColoTrust	250,000.00	-	-	250,000.00
6/30/2023 SDA dues wire	(1,106.68)	-	-	(1,106.68)
7/10/2023 Bill.com payables	(78,266.23)	-	-	(78,266.23)
7/24/2023 Bill.com payables	(9,000.00)	-	-	(9,000.00)
7/26/2023 Xcel Energy	(56.18)	-	-	(56.18)
7/28/2023 Xcel Energy	(2,213.17)	-	-	(2,213.17)
<i>Anticipated Balance</i>	<u>204,020.83</u>	<u>-</u>	<u>-</u>	<u>204,020.83</u>
<b><u>ColoTrust - Savings Account</u></b>				
Balance as of 5/31/2023	2,026,269.43	816,820.94	56,420.00	2,899,510.37
Subsequent Activities:				
6/30/2023 Interest Income	13,182.59	-	14.08	13,196.67
6/30/2023 Transfer to 1st Bank	(250,000.00)	-	-	(250,000.00)
6/30/2023 Ptax Deposit	126,101.31	132,189.36	-	258,290.67
<i>Anticipated Balance</i>	<u>1,915,553.33</u>	<u>949,010.30</u>	<u>56,434.08</u>	<u>2,920,997.71</u>
<b><i>Total Anticipated Balances</i></b>	<b><u>\$ 2,134,857.38</u></b>	<b><u>\$ 949,010.30</u></b>	<b><u>\$ 56,434.08</u></b>	<b><u>\$ 3,140,301.76</u></b>

**Yield information as of 6/30/2023**

ColoTrust - 5.2246%

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

**BOWLES METROPOLITAN DISTRICT  
PROPERTY TAXES RECONCILIATION  
2023**

	Current Year							% of Total Property	
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	Due (to) / from County	Total Amount Received	Taxes Received	
								MONTHLY	Y-T-D
January	\$ 10,361.94	\$ 23,465.41	\$ 16,327.57	\$ 12.12	\$ (366.36)	\$ -	\$ 26,335.27	0.36%	0.36%
February	1,338,700.81	-	16,191.19	-	(17,204.81)	-	1,337,687.19	46.01%	46.01%
March	170,838.55	-	18,675.41	32.42	(1,984.89)	-	187,561.49	5.87%	52.24%
April	256,813.38	-	14,375.86	-	(3,337.65)	-	267,851.59	8.83%	61.07%
May	244,787.20	-	16,373.01	232.73	(3,102.27)	-	258,290.67	8.41%	69.48%
June	-	-	-	-	-	-	-	0.00%	69.48%
July	-	-	-	-	-	-	-	0.00%	69.48%
August	-	-	-	-	-	-	-	0.00%	69.48%
September	-	-	-	-	-	-	-	0.00%	69.48%
October	-	-	-	-	-	-	-	0.00%	69.48%
November	-	-	-	-	-	-	-	0.00%	69.48%
December	-	-	-	-	-	-	-	0.00%	69.48%
	<b>\$ 2,021,501.88</b>	<b>\$ 23,465.41</b>	<b>\$ 81,943.04</b>	<b>\$ 277.27</b>	<b>\$ (25,995.98)</b>	<b>\$ -</b>	<b>\$ 2,077,726.21</b>	<b>69.48%</b>	<b>69.48%</b>

	Taxes Levied	% of Levied	Taxes Collected	% Collected to Amount Levied
<b>Property Tax</b>				
General Fund	\$ 1,318,110.00	45.30%	\$ 926,472.10	70.29%
Debt Service Fund	1,591,305.00	54.70%	1,118,495.19	70.29%
	<b>\$ 2,909,415.00</b>	<b>100.00%</b>	<b>\$ 2,044,967.29</b>	<b>70.29%</b>
<b>Specific Ownership Tax</b>				
General Fund	\$ 222,905.00	100.00%	\$ 81,943.04	36.76%
	<b>\$ 222,905.00</b>	<b>100.00%</b>	<b>\$ 81,943.04</b>	<b>36.76%</b>
<b>Treasurer's Fees</b>				
General Fund	\$ 19,772.00	45.30%	\$ 11,775.32	59.56%
Debt Service Fund	23,878.00	54.70%	14,220.66	59.56%
	<b>\$ 43,650.00</b>	<b>100.00%</b>	<b>\$ 25,995.98</b>	<b>59.56%</b>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

**BOWLES METROPOLITAN DISTRICT  
PROPERTY TAXES RECONCILIATION  
2023**

**Denver County**

	Current Year							% of Total Property Taxes Received	
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	Due (to) / from County	Total Amount Received	Monthly	Y-T-D
January	\$ 4,767.91	\$ 23,465.41	\$ 7,113.64	\$ 12.12	\$ (282.45)	\$ -	\$ 35,076.63	1.94%	1.94%
February	575,144.30	-	7,494.24	-	(5,751.46)	-	576,887.08	39.44%	41.38%
March	115,609.96	-	9,560.24	24.87	(1,156.35)	-	124,038.72	7.93%	49.31%
April	102,912.46	-	6,857.63	-	(1,029.14)	-	108,740.95	7.06%	56.36%
May	114,520.16	-	7,101.67	81.37	(1,145.99)	-	120,557.21	7.85%	64.22%
June	-	-	-	-	-	-	-	0.00%	64.22%
July	-	-	-	-	-	-	-	0.00%	64.22%
August	-	-	-	-	-	-	-	0.00%	64.22%
September	-	-	-	-	-	-	-	0.00%	64.22%
October	-	-	-	-	-	-	-	0.00%	64.22%
November	-	-	-	-	-	-	-	0.00%	64.22%
December	-	-	-	-	-	-	-	0.00%	64.22%
<b>Total</b>	<b>\$ 912,954.79</b>	<b>\$ 23,465.41</b>	<b>\$ 38,127.42</b>	<b>\$ 118.36</b>	<b>\$ (9,365.39)</b>	<b>\$ -</b>	<b>\$ 965,300.59</b>	<b>64.22%</b>	<b>64.22%</b>

	<u>Assessed Value</u>	<u>Mills Levied</u>
General Fund	\$36,454,750	18.122
Debt Service Fund	\$36,454,750	21.878

**Jefferson County**

	Current Year							% of Total Property Taxes Received	
	Property Taxes	Delinquent Tax, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	Due (to) / from County	Total Amount Received	Monthly	Y-T-D
January	\$ 5,594.03	\$ -	\$ 9,213.93	\$ -	\$ (83.91)	\$ -	\$ 14,724.05	0.39%	0.39%
February	763,556.51	-	8,696.95	-	(11,453.35)	-	760,800.11	52.36%	52.75%
March	55,228.59	-	9,115.17	7.55	(828.54)	-	63,522.77	3.79%	56.54%
April	153,900.92	-	7,518.23	-	(2,308.51)	-	159,110.64	10.55%	67.09%
May	130,267.04	-	9,271.34	151.36	(1,956.28)	-	137,733.46	8.93%	76.02%
June	-	-	-	-	-	-	-	0.00%	76.02%
July	-	-	-	-	-	-	-	0.00%	76.02%
August	-	-	-	-	-	-	-	0.00%	76.02%
September	-	-	-	-	-	-	-	0.00%	76.02%
October	-	-	-	-	-	-	-	0.00%	76.02%
November	-	-	-	-	-	-	-	0.00%	76.02%
December	-	-	-	-	-	-	-	0.00%	76.02%
<b>Total</b>	<b>\$ 1,108,547.09</b>	<b>\$ -</b>	<b>\$ 43,815.62</b>	<b>\$ 158.91</b>	<b>\$ (16,630.59)</b>	<b>\$ -</b>	<b>\$ 1,135,891.03</b>	<b>76.02%</b>	<b>76.02%</b>

	<u>Assessed Value</u>	<u>Mills Levied</u>
General Fund	\$36,280,629	18.122
Debt Service Fund	\$36,280,629	21.878

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

## **BOWLES METRO DISTRICT SUMMARY OF SIGNIFICANT ASSUMPTIONS**

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court for the City of Denver in 1987, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District's service area is located in the City of Lakewood, Jefferson County, and the City and County of Denver.

The District was established to provide financing for the design, acquisition, installation, construction and completion of public improvements and services, including water, sanitation, street, safety protection, park and recreation, transportation, television relay and translation and mosquito control improvements and services.

### **REVENUES**

#### **Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The District is required to impose a maximum Required Mill Levy of 18.122 mills for collection in 2023 for Denver County and a maximum Required Mill Levy of 18.122 mills for collection in 2023 for Jefferson County. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount to pay the principal, premium if any, and Reserve Fund].

Senate Bill 21-293 among other things, designates multi-family residential real property (defined generally, as property that is a multi-structure of four or more units) as a new subclass of residential real property. For tax collection year 2023, the assessment rate for single family residential property decreases to 6.95% from 7.15%. The rate for multifamily residential property, the newly created subclass, decreases to 6.80% from 7.15%. Agricultural and renewable energy production property decreases to 26.4% from 29.0%. Producing oil and gas remains at 87.5%. All other nonresidential property stays at 29%.

#### **Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 8% of the property taxes collected.

#### **Net Investment Income**



Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 5.0116%.

## **EXPENDITURES**

### **Administrative and Operating Expenditures**

Operating and administrative expenditures include the estimated services necessary to maintain the District's administrative viability such as legal, management, accounting, insurance and meeting expense. Estimated expenditures related to street repairs and maintenance, street lights, street sweeping, landscaping, mowing, parks and open space maintenance, utilities and snow removal were also included the General Fund budget.

### **Maintenance and Repairs**

Maintenance and repairs have been estimated by the District's engineer. The estimated expenditures include periodic cleaning of certain mains and repairs to the system that was constructed in previous years.

### **Parks and Recreation**

Bowles Metro District provides the parks and recreational services for City residents. In order to enhance these services, the City has budgeted in for a cooperative participation program with \$200,000 for park and trail improvements as well as other recreational programs.

### **County Treasurer's Fees**

County Treasurer's fees have been computed at 2% of property tax collections.

### **Capital Outlay**

The District anticipates infrastructure improvements as noted in the Capital Projects fund.

### **Debt Service**

Principal and interest payments are provided based on the debt amortization schedule from the Series 2013 General Obligation Refunding and Improvement Bonds.

The District has no operating leases.

## BOWLES METROPOLITAN DISTRICT

### GENERAL OBLIGATION REFUNDING BONDS, SERIES 2013

#### Series 2013

Interest Rates from 2.00% to 5.00%

Interest Payable June 1 and December 1

Principal Due December 1

Year Ended <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 960,000	\$ 741,388	\$ 1,701,388
2024	1,010,000	707,788	1,717,788
2025	1,070,000	668,663	1,738,663
2026	1,130,000	625,863	1,755,863
2027	1,200,000	569,363	1,769,363
2028	1,270,000	519,863	1,789,863
2029	1,340,000	465,888	1,805,888
2030	1,430,000	398,888	1,828,888
2031	1,520,000	327,388	1,847,388
2032	1,620,000	251,388	1,871,388
2033	1,715,000	170,388	1,885,388
2034	<u>1,830,000</u>	<u>84,638</u>	<u>1,914,638</u>
	<u>\$ 16,095,000</u>	<u>\$ 5,531,506</u>	<u>\$ 21,626,506</u>

## Project Cost Proposal



### EcoResource Solutions, Inc.

5765 Olde Wadsworth Blvd., Ste. 10  
Arvada, CO 80002

Date	7/31/2023
Proposal No.	7335
Terms	Net 30

Phone # (720) 974-4075  
office@EcoResourceSolutions.com  
EcoResourceSolutions.com

#### Name / Address

Bowles Metropolitan District  
Attn: Nicholas Carlson  
8390 E. Crescent Parkway, Ste. 300  
Greenwood Village, CO 80111-2814

#### Project

BHP - solar aeration

Description	Qty	Rate	Total
Blue Heron Pond			
Three-diffuser XXL Model One-year Warranty for Solar Unit; 10-year warranty for tubing			
Labor - Installation and Startup Aeration System Technician (per hour)	15	66.00	990.00
Subtotal			990.00
Equipment and Materials			
PondHawk solar pond aeration system (three-diffuser model (includes freight)	1	12,915.00	12,915.00T
Dura-Aer self-weighted aeration tubing, 5/8" ID (per 500 ft)	0.75	1,250.00	937.50T
Cabinet pad form and concrete, 80 lbs (each)	8	8.50	68.00T
Aeration tubing clamp, #12 stainless (each)	24	1.85	44.40T
Subtotal			13,964.90

Quote Void After 30 Days

I, as an authorized representative of the client or as the property owner, hereby agree to the project tasks and/or products, and costs stated herein, and authorize EcoResource Solutions, Inc. to provide such services and/or goods.

Signed \_\_\_\_\_ Dated \_\_\_\_\_

Please return signed copy via email to office@EcoResourceSolutions.com. Thank you.

**Subtotal** \$14,954.90

**Sales Tax (0.0%)** \$0.00

**Total** **\$14,954.90**

Bowles MD Action Item Log	Lead	Status/Due Date	Notes
<b>Admin</b>			
Pumphouse Maintenance and Repairs	CLA	Ongoing	Reached out to Nicki- waiting on response
Blue Heron Graffiti	CLA	ASAP	The graffiti has been removed
History/ Breakdown of Bonds	CLA/ Don Korte	In progress	Locate the history of the District Bonds
Sunset Park Backstop Repair	CLA	Ongoing	Scheduled for August 14th
Leigh Chaffee Park Sign	CLA	Ongoing	In que for installation
Gazebo furniture	CLA	Fall 2023	Delivery in the next 2-3 weeks
Sunset Park District Rules Sign	CLA	ASAP	Status?
Trash Receptacles-RMR	CLA	Fall 2023	ETA?
Playground Expansion	CLA	Fall 2023	Board to review options for retrofit.
<b>Landscape / Irrigation/Misc</b>			
Detention pond maintenance	DS/ERS	Ongoing	Aeration installation ETA?
Irrigation Valve replacements-Tracts	Designscapes	Fall 2023	Quote for replacing 60 more valves in our tracts.
pet station repairs/new	Designscapes	In Progress	need another station south tract E at Ida . Need new caps SW Sunset and Isthmus Park. Need new post sleeve E Sunset Parking lot. ETA?
Orchard leaning fence repair	Homestead	July Meeting	Homestead to do exploratory excavation- Postponed to July meeting due to weather
Pumphouse walkway shrub planting & mulch	Designscapes	Sep-23	Tim to provide plant list/plan. Need to observe irrigation in area.
Additional concrete repair	Chavez	Sep-23	Remainder of quote already received.
Roundabout annual planting	Designscapes	August/September 23	Quote and Board approval
Sod repair - Reservoir entrance	Designscapes	in progress	ETA?
<b>Legal</b>			

8/2/23

Bowles Metro District/Davey Tree Update for August Meeting

Updates

- PHC services going as planned and as scheduled
- Tree Removal completed \$5725.
- Removed 1 additional Maple at Sunset Park and additional Canada Red Cherry removal pruning Tract I (\$300 Approved Tim and Nic/will be billed separate) \*Proposal attached for ratification\*
- Storm Damage fallen Spruce tree removed from Vista park. (\$750 tree removal and \$400 stump grinding/removal approved Nic) \*Proposal attached for ratification\*
- Vista Park is heavily irrigated in a few spots. There is another leaning Spruce tree that has potential to fall.
- Hail damage hit pretty hard and thinned out quite a few trees. Maybe some additional removals to discuss?? Maple at NW corner paring of Sunset Park looks ½ dead?
- Working on Ash count and Triage pricing for EAB

**Denver West  
303-761-3052**

**4450 S. Windermere St. • Englewood, CO 80110**

**Complete Tree and Shrub Care • Lawn Care Programs • Insect & Disease Control • Tree Planting  
www.davey.com**



The Davey Tree Expert Company  
 4450 S. Windermere St  
 Englewood, CO 80110-5540  
 Phone: (303) 761-3052 x5430 Fax: (303) 761-3089  
 Email: Derek.Fox@davey.com

22



Client	Service Location	
CLIFTON ALLEN LARSON 8390 E CRESCENT PKWY STE 500 GREENWOOD VLG, CO 80111-2814	BOWLES METRO DISTRICT C/O CLIFTON ALLEN LARSON 7255 W GRANT RANCH BLVD LITTLETON, CO 80123-0813 Work: (303) 265-7998 Email: AcctPayColo@claconnect.com	Proposal #: 20005890-1689966568 Account #: 3884705 Ship To #: 1516637 Home: (303) 265-7998 Fax: (303) 779-0348 Email: AcctPayColo@claconnect.com

	Service Period	Price	Tax	Total
<input type="checkbox"/>	Storm Damage (Tree Surgery) Location: Vista Park  Remove 1 fallen Spruce tree from the East side of the park. Haul off all wood and debris.	\$750.00		\$750.00
<input type="checkbox"/>	Stump Grinding  Remove the uprooted stump (necesitates a bobcat or material handler to haul off).	\$400.00		\$400.00

Yes, please schedule the services marked above.

\$ \_\_\_\_\_ Deposit Required / \$ \_\_\_\_\_ Deposit Received

Upon completion of work, please charge balance to credit card \_\_\_Yes \_\_\_No

Deposit payment options we accept are check or credit card  
 To pay by check mail to \_\_\_\_\_ To pay by credit card call \_\_\_\_\_  
 The Davey Tree Expert Company (303) 761-3052  
 4450 S. Windermere St  
 Englewood, CO 80110-5540

**ACCEPTANCE OF PROPOSAL:** The above prices and conditions are hereby accepted. You are authorized to do this work as specified. I am familiar with and agree to the terms and conditions appended to this form. All deletions have been noted. I understand that once accepted, this proposal constitutes a binding contract. This proposal may be withdrawn if not accepted within 30 days.

_____ Derek Fox Cert TreeCare Safety Prof 02769	_____ Authorization	_____ Date
---	------------------------	---------------

We use quality products that are administered by trained personnel. We guarantee to deliver what we have contracted to deliver. If we do not, we will work with you until you are satisfied, or you will not be charged for the disputed item. Our Client Care Guarantee demonstrates our commitment to creating lifelong client relationships.

## Tree Care

**PRUNING:** Performed by trained arborists using industry and Tree Care Industry Association (TCIA) approved methods.

**TREE REMOVAL:** Removal to within 6" of ground level and cleanup of debris.

**STUMP REMOVAL:** Mechanical grinding of the visible tree stump to at or just below ground level. Stump area will be backfilled with stump chips and a mound of remaining chips will be left on site unless otherwise stated in the contract. Chip removal, grading and soil backfill are available.

**CLEAN-UP:** Logs, brush, and leaves, and twigs large enough to rake are removed. Sawdust and other small debris will not be removed.

**CABLING/BRACING:** Cabling and bracing of trees is intended to reduce damage potential. It does not permanently remedy structural weaknesses, is not a guarantee against failure and requires periodic inspection.

## Tree and Shrub Fertilization/SoilCare

Your arborist will assess your property's overall soil conditions either through physical assessment or through soil testing and will recommend a soil management program to help the soil become a better medium to enable healthy plants to thrive or unhealthy plants to regain their vitality. SoilCare programs will include fertilizers, organic humates, fish emulsions and other organic soil conditioners.

Our advanced formula, Arbor Green PRO, works with nature to fertilize without burning delicate roots, building stronger root systems and healthier foliage. It contains no chlorides or nitrates. It is hydraulically injected into the root zone and the nutrients are gradually released over time. Research and experience shows the dramatic benefits Arbor Green PRO provides: greater resistance to insects and diseases, greater tolerance to drought stress, increased vitality, and healthier foliage.

## Tree and Shrub Plant Health Care

**PRESCRIPTION PEST MANAGEMENT:** Customized treatments to manage disease and insect problems specific to plant variety and area conditions. Due to the short term residual of available pesticides, repeat applications may be required.

**INSECT MANAGEMENT:** Inspection and treatment visits are scheduled at the proper time to achieve management of destructive pests. Pesticides are applied to label specifications.

**DISEASE MANAGEMENT:** Specific treatments designed to manage particular disease problems. Whether preventative or curative, the material used, the plant variety being treated, and the environmental conditions all dictate what treatment is needed.

EPA approved materials will be applied in accordance with State and Federal regulations.

## Lawn Care

**FERTILIZER AND MECHANICAL SERVICES:** Balanced fertilizer treatments applied throughout the growing season help provide greener turf color and denser root development. To help bring about a better response to these applications, we also provide aeration, lime, overseeding, and lawn renovation.

**WEED CONTROL AND PEST MANAGEMENT:** Broadleaf weed control is applied either as a broadcast or a spot treatment. Granular weed management may be broadcast. We also offer pre-emergent crabgrass management in the spring and, if needed, a post emergent application later in the year. Our surface insect management is timed to reduce chinch bugs, sod webworms, and billbugs. We also offer a grub management application. Disease management materials and treatments are matched to particular disease problems. This usually requires repeat applications.

## Other Terms and Contract Conditions

**INSURANCE:** Our employees are covered by Worker's Compensation. The company is insured for personal injury and property damage liability. Proof of insurance can be verified by requesting a copy of our Certificate of Insurance.

**WORKING WITH LIVING THINGS:** As trees and other plant life are living, changing organisms affected by factors beyond our control, no guarantee on tree, plant or general landscape safety, health or condition is expressed or implied and is disclaimed in this contract unless that guarantee is specifically stated in writing by the company. Arborists cannot detect or anticipate every condition or event that could possibly lead to the structural failure of a tree or guarantee that a tree will be healthy or safe under all circumstances. Trees can be managed but not controlled. When elevated risk conditions in trees are observed and identified by our representatives and a contract has been signed to proceed with the remedial work we have recommended, we will make a reasonable effort to proceed with the job promptly. However, we will not assume liability for any accident, damage or injury that may occur on the ground or to any other object or structure prior to us beginning the work. Site inspections do not include internal or structural considerations unless so noted. Unless otherwise specified, tree assessment will not include investigations to determine a tree's structural integrity or stability. We may recommend a Risk Assessment be conducted for an additional charge.

**TREE CARE STANDARDS:** All work is to be performed in accordance with current American National Standards Institute (ANSI) Standard Practices for Tree Care Operations.

**OWNERSHIP OF TREES/PROPERTY:** Acceptance constitutes a representation and warranty that the trees and property referenced in this quote are either owned by the signee or that written permission has been received to work on trees which are not on the signee's property.

**TIME & MATERIAL (T&M):** Jobs performed on a T&M basis will be billed for the time on the job (not including lunch break), travel to and from the job, and materials used.

**BILLING & SALES TAX:** All amounts deposited with us will either be credited to your account or applied against any amounts currently due. Our invoices are due net 30 days from invoice date. Services may be delayed or cancelled due to outstanding account balances. Sales tax will be added as per local jurisdiction. Clients claiming any tax exempt status must submit a copy of their official exempt status form including their exemption number in order to waive the sales or capital improvement tax.

**PAYMENT:** We accept checks and credit cards. Credit card payments may be made online at our web site. Paying by check authorizes us to send the information from your check to your bank for payment.

**UNDERGROUND PROPERTY:** We are not responsible for any underground property unless we have been informed by you or the appropriate underground location agency.

**SCHEDULING:** Job scheduling is dependent upon weather conditions and work loads.



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24



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	Service Period	Price	Tax	Total
<input type="checkbox"/> Tree Removal		\$300.00		\$300.00
Location: Sunset Park - Remove the 1/2 dead Rocky Mtn Maple near the palyground				
Location: Tract I - Remove additional declining Canada Red Cherry trees as needed. From remaining clumps, remove obvious deadwood and dead stems				

Yes, please schedule the services marked above.

**ACCEPTANCE OF PROPOSAL:**The above prices and conditions are hereby accepted. You are authorized to do this work as specified. I am familiar with and agree to the terms and conditions appended to this form. All deletions have been noted. I understand that once accepted, this proposal constitutes a binding contract. This proposal may be withdrawn if not accepted within 30 days.

<i>Derek Fox</i>		
Derek Fox Cert TreeCare Safety Prof 02769	Authorization	Date



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**UNDERGROUND PROPERTY:** We are not responsible for any underground property unless we have been informed by you or the appropriate underground location agency.

**SCHEDULING:** Job scheduling is dependent upon weather conditions and work loads.



## ICENOGL SEAVR POGUE

### PRIVILEGED & CONFIDENTIAL ATTORNEY/CLIENT COMMUNICATION ATTORNEY WORK PRODUCT

#### MEMORANDUM

**TO:** Board of Directors, Managers, and other District Representatives

**FROM:** Icenogle Seaver Pogue, P.C.

**DATE:** July 21, 2023

**RE:** Summary of 2023 Legislation

#### INTRODUCTION

The First Regular Session of the Seventy-Fourth General Assembly of the State of Colorado (the “General Assembly”) convened on January 9, 2023, and adjourned on May 8, 2023. This memorandum summarizes certain bills enacted into law in 2023 that may impact special districts, either directly or indirectly. The Colorado Revised Statutes (“C.R.S.”) should be consulted for the complete statutory requirements of the legislation discussed herein.

#### SPECIAL DISTRICTS GENERALLY

##### Special District Construction Contracts

**HB 23-1023**

Under current law, a special district is only required to publish a notice for bids on all construction contracts for work, material, or both if the expense is equal to or in excess of \$60,000. House Bill (“HB”) 23-1023, increases the dollar amount threshold from \$60,000 to \$120,000. In addition, this amount shall be adjusted accounting for inflation on July 1, 2028, and every five years thereafter. HB 23-1023 will take effect on August 7, 2023, unless a referendum petition is filed.

##### Remedies Person with Disabilities

**HB 23-1032**

This bill prohibits an individual with a disability from being excluded from participation in, or denied the benefits of services, programs, or activities provided by a public entity or a “place of public accommodation.”<sup>1</sup> The bill establishes that a person alleging discrimination on the basis of a disability in employment, housing, or discriminatory advertising must first exhaust available administrative proceedings and remedies before filing an action in district court. In the case of alleged discrimination in a place of public accommodation, an individual may file an action directly with the court. In certain civil suits, the

<sup>1</sup> “Place of public accommodation” means any place of business engaged in any sales to the public and any place offering services, facilities, privileges, advantages, or accommodations to the public, including but not limited to... any sporting or recreational area and facility; any public transportation facility; ... swimming pool, ..., gymnasium, or other establishment conducted to serve the health, appearance, or physical condition of a person; ... or any public building, park, arena, theater, hall, auditorium, museum, library, exhibit, or public facility of any kind whether indoor or outdoor. C.R.S. § 24-34-601(1).

bill permits a court to require compliance with applicable provisions and award either actual monetary damages or levy a statutory fine. This bill took effect on May 25, 2023, upon signature of the Governor.

**Homeowners' Association + Metropolitan District Homeowners' Rights Task Forces      **HB 23-1105****

HB 23-1105 creates two task forces: the Homeowners Association Homeowner's Rights Task Force ("HOA Task Force"), and the Metropolitan District Homeowner's Rights Task Force ("Metro Task Force"). Among other things, the HOA Task Force has the authority to investigate Homeowners' Association (HOA) fining authority and practices, foreclosure practices, and communications between HOA and HOA homeowners. The Metro Task Force will be comprised of the State Director of the Division of Housing and the Director of the Division of Real Estate, both *ex officio* members, and two homeowners residing in a metropolitan district, an elected member of a city council, a Colorado licensed attorney who primarily represents homeowners in legal proceedings against metropolitan districts, a representative of a nonprofit organization that represents the affordable housing community, a member of the House of Representatives, a member of the Senate, a Colorado licensed attorney who specializes in metropolitan district law, an elected County Commissioner, a representative of a developer, a representative recommended by a statewide nonprofit organization that represents metropolitan districts in a coalition. Appointments to the Metro Task Force will be made on or before November 1, 2023. The Metro Task Force has the authority to investigate metropolitan district tax levying authority and practices, foreclosure practices, communications between homeowners and metropolitan districts, and metropolitan district governance policies (including voting and elections). The Metro Task Force shall also examine how a metropolitan district that enforces covenants could be transitioned into a common interest community. For purposes of HB 23-1105 a "metropolitan district" is limited to metropolitan districts that were created to finance infrastructure to support a housing subdivision, as such, commercial metropolitan districts would not fall within the purview of HB 23-1105. A metropolitan district shall notify its residents about the task force before the task force holds its first meeting. The Metro Task Force shall prepare an interim report on or before March 1, 2024, and a final report on or before June 15, 2024. HB 23-1105 took effect on May 26, 2023.

**Transparency for Metropolitan Districts      **SB 23-110****

Starting on January 1, 2024, all metropolitan district service plans submitted to one or more county commissioners or municipalities must set the maximum mill levy for general obligation indebtedness that may be levied and the maximum debt that may be issued by the metropolitan district. SB 23-110 also requires that beginning in 2023 any metropolitan district with residential units within its boundaries that was organized after January 1, 2000 and is not in inactive status, hold an annual meeting at which no official action will be taken, that includes a presentation regarding the current public infrastructure projects within the metropolitan district and outstanding bonds, a review of unaudited financial statements showing year-to-date revenues and expenditures, and an opportunity for members of the public to ask questions. This meeting must be held in person, virtually, or in person and virtually, provided that, an annual meeting that is held solely in person must be held at a physical location that is within the boundaries of the metropolitan district, within the boundaries of any county in which the metropolitan district is located, in whole or in part, or within any other county so long as the location does not exceed five miles from the metropolitan district's boundaries. In addition, at a meeting at which the board adopts the annual budget for the metropolitan district, the board must provide a public comment period during the meeting. SB 23-110 also requires, that prior to issuing debt to a metropolitan district director or any entity with respect to which a director must make disclosure pursuant to Section 24-18-109, C.R.S., the metropolitan district must receive a statement from a registered municipal advisor certifying that the interest rate satisfies certain statutory requirements set forth in SB 23-110. Finally, SB 23-110 also requires that on or after January 1, 2024, a seller of residential real property within a metropolitan district organized on or after January 1, 2000, must provide the purchaser of the property with the metropolitan district's official website, which will be

provided as part of the Colorado Real Estate Commission approved seller's property disclosure or other concurrent writing . SB 23-110 will take effect on August 7, 2023, unless a referendum petition is filed.

### **Waterwise Landscaping**

**SB 23-178**

SB 23-178 clarifies existing laws and establishes new laws relating to waterwise landscaping in associations, common interest communities, and special districts by allowing homeowners to use non-vegetative landscaping. SB 23-178 also allows an association (or, "unit owners' association"), as defined in Section 38-33.3-301, C.R.S. to adopt and enforce design or aesthetic guidelines. SB 23-178 also clarifies that any restrictive covenant, bylaws, or rules or regulations of a common interest community, as defined by Section 38-33.3-103, C.R.S.; or any rules or policy of a special district, as defined in Section 32-1-103, C.R.S.; that prohibits waterwise landscaping is contrary to public policy and is unenforceable. In addition to an association, a common interest community or special district may adopt design or aesthetic guidelines, provided that they do not: (1) prohibit non-vegetative turf grass from being used in the backyard of a unit owner's property; (2) unreasonably mandate the use of hardscape for more than 20% of landscaping in a unit; (3) prohibit vegetable gardens anywhere in the yard of a unit owner; and (4) prohibit property owners from having the option of utilizing at least 80% drought tolerant plantings. In addition, an association must select at least 3 preplanned and preapproved waterwise garden designs for front yards within each individual common interest community. In order to qualify for preapproval, any design must conform to the waterwise design principles laid out in Section 37-60-135(2)(1), C.R.S. Preapproved designs may be selected from The Colorado State University Extension Plant Select Organization's design list. Through Section 38-33-106.5(1)(i)(I)(A), and Section 37-60-126 (11)(a)(III), C.R.S., the laws adopted by SB 23-178 apply to both detached single family homes and attached single family homes sharing one or more walls with another unit, albeit through different statutory provisions. SB 23-178 does not apply to condominiums.

For every unit owner within an association affected by a violation, the unit owner may bring a civil action so as to prevent further violations and may recover actual damages plus \$500.00, costs, and reasonable attorney's fees. A unit owner must also give an association 45 days' notice to cure any violation before filing suit. SB 23-178 will take on effect on August 7, 2023, unless a referendum petition is filed.

## **EMPLOYMENT**

### **Worker's Compensation**

**HB 23-1076**

Under current law, if a worker's compensation claim arises out of mental impairment, a claimant is limited to 12 weeks of benefits. HB 23-1076 allows a claimant to claim 36 weeks of benefits. HB 23-1076 also clarifies that, within 45 days of an insurer or self-insured employer terminating an employee's "temporary total disability benefits" as defined in Section 8-42-105(3)(c), C.R.S. an employee may apply for an expedited hearing on any issues stated in Sections 8-42-105(5)(a)(I) – (III), C.R.S. HB 23-1076 also clarifies that all permanent partial disability benefits are not limited to a specific medical treatment. Lastly, HB 23-1076 also clarifies the rules regarding the allocation of costs for an independent medical examination as well as the rules regarding costs and hearings in front of an administrative judge adjudicating worker's compensation disputes. HB 23-1076 will take effect on August 7, 2023, unless a referendum petition is filed.

### **Additional Uses of Paid Sick Leave**

**SB 23-017**

SB 23-017 expands the Colorado Healthy Families and Workplaces Act to allow an employee to use sick leave for: grieving, attending a funeral or memorial service, or to deal with financial and/or legal matters incidental to the death of a family member; if an employee needs to care for a family member whose school or place of care has been closed due to inclement weather, loss of power, loss of heating, loss of water, or other unexpected occurrence; or if an employee needs to evacuate their place of residence due to inclement

weather, loss of power, loss of heating, loss of water, or other unexpected occurrence.<sup>2</sup> SB 23-017 will take effect on August 7, 2023, unless a referendum petition is filed.

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**Average Weekly Wage Paid Benefits Leave**

**SB 23-046**

SB 23-046 modifies the calculation of an individual’s weekly leave benefits under the Colorado Paid Family and Medical Leave Insurance (FAMLI) Act by allowing all jobs worked to be included in the calculation. Under the law prior to SB 23-046, only the individual’s average weekly wage from the job or jobs from which the individual was taking leave were included in the calculation. SB 23-046 took effect on March 23, 2023.

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**Fairness in Job Applications**

**SB 23-058**

SB 23-058 created the Job Application Fairness Act, which, on or after July 1, 2024, prohibits employers from requesting or requiring, on an initial job application, that an applicant disclose their age, date of birth, and/or their dates of attendance/graduation from an educational institution. An employer may request that an applicant provide additional application materials such as certifications, transcripts, and/or other materials, provided that the employer notifies the applicant they may redact the information outlined above. An employer may also request that an individual verify their compliance with age requirements if required by an occupational qualification and/or federal/state law or regulation, provided verification does not violate the nondisclosure requirements outlined above by, for example, asking for the specific age of the individual. SB 23-058 will take effect on August 7, 2023, unless a referendum petition is filed.

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**Ensure Equal Pay for Equal Work**

**SB 23-105**

SB 23-105 amends the Colorado Equal Pay for Equal Work Act. Section 2 of SB 23-105 directs the Director of the Division of Labor and Statistics to adopt new processes for the mediation of complaints of alleged violations of Section 8-5-102, C.R.S., promulgate rules for enforcement and, when violations are founds, to order compliance and/or other relief. SB 23-105 also increases the allowance for back pay from three to six years. Section 3 of SB 23-105 requires an employer to disclose, on every job posting: the date the application window closes, in addition to the already required inclusion of the hourly or salary compensation or range thereof and description of the job’s benefits and other compensation. SB 23-105 also requires that within 30 calendar days of a candidate beginning work, the employer must make reasonable efforts to provide employees whom the employer intends the selected candidate to work with: the selected candidate’s name, the selected candidate’s former job title if the selected candidate was already employed by the employer, the selected candidate’s new job title, and information on how employees may show interest in similar job opportunities should they arise. Additional requirements are applicable for positions with career progression. Nothing in SB 23-105 requires an employer to identify an employee in a way that violates their privacy rights under local, state, or federal law. SB 23-105 will take effect on January 1, 2024, unless a referendum petition is filed.

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**Public Employees Workplace Protection**

**SB 23-111**

SB 23-111 creates the “Protections for Public Workers Act,” Sections 29-33-101, C.R.S., *et. seq.* and adds labor protections for public employees within Colorado, which is defined to include employees of special districts. Under SB 23-111 a public employee has the right to: discuss or express their views regarding public employee representation, workplace issues, or the rights granted to the public employee in Protections for Public Workers Act; engage in protected, concentrated activity for the purpose of mutual aid or protection; fully participate in the political process while off duty and/or not in uniform, including the ability to speak with members of the public employer’s governing body on matters related to

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<sup>2</sup> For a more detailed explanation, please consult §§ 8-13.3-404(1)(a)(IV), (e), (f), C.R.S.

employment or a matter of public concern and the ability to engage in other political activities in the same manner as others in Colorado; and organize, form, join, or assist or refrain from, organizing, forming, joining, or assisting an employee organization. Provided, however, an employer may limit these rights to the extent necessary to maintain the nonpartisan role of the employer.

A public employer shall not: discriminate or threaten to discriminate against, coerce, intimidate, interfere with, or impose reprisals against a public employee exercising these rights; interfere in the administration of an employee organization; discharge or discriminate against a public employee because they have filed an affidavit, petition, or complaint or given any information or testimony pursuant to the Protections for Public Workers Act or because they formed, joined, assisted, or chosen to be represented by an employee organization.

Section 29-33-105(3), C.R.S. which grants the Division of Labor Standards the authority to adjudicate unfair labor practices, will take effect on July 1, 2024. The remainder will take effect on August 7, 2023, unless a referendum petition is filed.

### **Protecting Opportunities and Workers' Rights (POWR) Act**

**SB 23-172**

SB 23-172 amends the Colorado Anti-Discrimination Act by defining “harassment” as “unwelcome conduct or communication related to an individual’s membership in a protected class where submission to the conduct is a condition of the individual’s employment, is used as a basis for employment decisions or interferes with the individual’s work, or is objectively offensive to a reasonable person in the same protected class.” SB 23-172 specifies that (1) harassment does not need to be severe or pervasive to constitute a discriminatory or unfair practice; (2) petty slights or annoyances or lack of good manners do not constitute harassment unless it meets the totality of the circumstances and the standards in the bill; and (3) various factors are considered under the totality of the circumstances. This bill makes additional changes to anti-discrimination laws including but not limited to the following: adding protections for individuals based on their marital status; eliminating the ability of an employer to assert that an individual’s disability has a significant impact on the job as the rationale for being unable to accommodate an individual who is otherwise qualified for the job; requiring employers to preserve records of complaints related to discriminatory or unfair labor practices for at least five years and include certain information in the complaint repository; and establishing an affirmative defense for an employer if the employer meets certain requirements, including a harassment prevention program. A harassment prevention program satisfies the affirmative defense if the employer promptly investigates complaints and takes reasonable remedial actions when warranted. Additionally, under SB 23-172 a nondisclosure provision in a contract preventing the disclosure of an alleged discriminatory or unfair employment practice is void unless: it provision applies equally to all parties; clearly states that it does not restrain an employee or prospective employee from disclosing the underlying facts of alleged practices, which includes disclosing the existence and terms of a settlement to the people, peoples, groups, agencies, governments, or any other purpose as required by law as listed in Sections 24-34-407(1)(b)(I) – (IV), C.R.S. SB 23-172 also states that any disclosure under (1)(b) of this section is not disparagement; and that if a nondisparagement provision is included in a contract, and if the employer disparages the employee or prospective employee, the employer may not seek enforcement or damages.

Under SB 23-172, an employer must preserve any employment or personal record that the employer made, received, or kept for at least five years after the latter of: the date the employer made or received the record or the date of the personnel action about which the record relates to, or to the final disposition of the issue. SB 23-172 will take effect on August 7, 2023, unless a referendum petition is filed.

## HOUSING

### **Regulating Local Housing Growth Restrictions**

**HB 23-1255**

HB 23-1255 prohibits a governmental entity (inclusive of special districts) from enacting or enforcing an anti-growth law affecting non-publicly owned property, except in certain circumstances. HB 23-1255 defines an “anti-growth law” as “a land use law that explicitly limits either the growth of the population in the governmental entity's jurisdiction or the number of development permits or building permit applications for residential development or the residential component of any mixed-use development submitted to, reviewed by, approved by, or issued by a governmental entity for any calendar or fiscal year.” HB 23-1255 provides a number of exceptions allowing for the enactment of temporary, nonrenewable anti-growth laws which may not be effective for more than twenty-four months in any given five-year period. HB 23-1255 will take effect on August 7, 2023, unless a referendum petition is filed.

## ELECTIONS

### **Modifications to Laws Regarding Elections**

**SB 23-276**

SB 23-276 contains various additions, amendments, and repeals regarding Colorado Election Law. Many sections of this bill do not apply to special districts, only those sections that apply are outlined below.

- Section 1 amends the definition of identification to include any form of identification as specified in Sections 1-1-104(19.5)(a)(I) -19.5(a)(XIII), C.R.S. that is in a digital format.
- Section 2 repeals certain language regarding the determination of residence for purposes of voting in an election.
- Section 18 adds that for any coordinated election, the County who will conduct the coordinated election on behalf of a special district shall enter into an agreement sharing the county’s reasonable costs in relation to the coordinated election that are not otherwise reimbursed by the state. Section 27 also clarifies that special districts are only responsible for the actual costs of a coordinated election and not costs such as overhead costs or other costs listed in Section 1-7-116 (b), C.R.S.
- Section 19 removes language requiring that nothing within this section shall be construed to mean that a special district replace a voting system in use prior to May 28, 2004.
- Section 26 lays out requirements for (“Watchers”), as defined in Section 1-1-104 (51), C.R.S., and directs a County Clerk or Designated Election Official to revoke the certificate of a Watcher who takes or records pictures or videos in places where election activity occurs or places where confidential or personally identifiable information is in view.
- Section 28 clarifies that an elector may take a mobile phone or other electronic device into a voter service or polling center provided they do not make or receive any phone calls, except for calls to or from the Multilingual Ballot Hotline. In addition, an elector may not take **any** pictures or videos of any item in a voter service or polling center other than pictures or videos of their own ballot.
- Section 29 clarifies that only an election judge can examine an electromechanical voting system component to determine if the system or any of its components have been defaced or damaged. Such may be necessary to determine if any wrongdoing has occurred.
- Section 30 clarifies that a bipartisan group of election judges shall create a true duplicate copy of a damaged ballot so that said ballot can be read by an electronic voting system.
- Section 34 clarifies rules for signature verification and the curing of a deficiencies in ballots. In addition, this section also sets the timeline for the update of the Statewide Voter Registration System so as to reflect that a voter has cured a deficiency in their ballot.
- Section 39 states that any recount of coordinated election be in accordance with Section 1-10.5-102, C.R.S. Section 40 further clarifies that for any recount not required by law or regulation, an

interested party may submit a “notarized written request” in accordance with Section 1-10.4-102, C.R.S. Section 40 also lays out the requirements and timeline for the filing of a recount request.

- Section 47 clarifies rules on contribution limits to candidate committees or groups that donate to candidate committees, such as an issue committee or small-scale committee. In particular the bill prohibits an issue committee or small-scale committee from donating to a candidate committee. In addition, the bill also clarifies the date that a candidate committee must be terminated, depending on whether a candidate is elected or not elected. Sections 1-45-103.7 (12)(a)(I), (II), C.R.S.
- Section 52 clarifies that no special district may expend any money from any source or make any contributions to urge electors to vote in favor of or against any referred measure, as defined in Section 1-1-104(34.5), C.R.S. passed by the General Assembly or the governing body of any political subdivision with authorization to refer matters to voters or recall measure for the recall of any officer that that has been submitted for approval for circulation on an approved petition form.
- Section 54 clarifies that any County Clerk or Designated Election Official shall not use any state or federal money to pay for advertising expenses that “predominantly features a person who is a declared candidate for a federal, state or local office.” Section 25-75-115(1), C.R.S. Advertising does not include official notices, communications required by law or ongoing/routine communications.

SB 23-276 took effect on June 6, 2023. Section 18 will take effect on July 1, 2024.

## **PUBLIC RECORDS**

### **Access to Government Records**

**SB 23-286**

SB 23-286 makes the following changes to the Colorado Open Records Act (“CORA”):

- Prohibits the custodian of public records from requiring a requester to provide identification in order to request or inspect a public record, except as required by Section 24-72-204(3.5)(g), C.R.S. or when a record requested is confidential and accessible only on the basis that the requester the person in interest.
- For any public record that is stored in a searchable digital format, a custodian shall provide a digital copy of the public record, unless otherwise requested, via email or another mutually agreed method if the records are too large for an email. Unless required by Section 24-72-204(3.5)(b), C.R.S., no digital record shall be made into a non-searchable non-digital record before production in response to a request.
- Addition of the ability of the custodian to deny access to telephone numbers and home addresses that are provided by a person to an elected official or special district for the purpose of communications from the elected official or special district.
- Unless disclosure is otherwise prohibited and notwithstanding Sections 2-3-511 and 24-72-203(3)(a)(X), (X.5), C.R.S., any public records relating to “sexual harassment complaints made against an elected official and the results or report of investigations regarding alleged sexual harassment by an elected official conducted by or for that official's government” shall be made available for inspection if the investigation concluded that the elected official is culpable for any act of sexual harassment; except that the identity of any accuser, accused who is not an elected official, victim, or witness and any other information that would identify any such person, and any other portion not subject to disclosure under Section 24-72-204(2), C.R.S. must be redacted.
- A custodian shall not charge a per-page fee basis for digital records.
- Should a custodian allow the public to pay for other services/products with a credit card or other electronic payment method, the custodian shall allow the requester to pay any fee or deposit associated with a record request via a credit card or other electronic payment method. A custodian may charge a requestor any service fee charged by a credit card company.



SB 23-286 will take effect on August 7, 2023, unless a referendum petition is filed.

## **PUBLIC SAFETY**

### **Wildfire Evacuation and Clearance Time Modeling**

**HB 23-1075**

HB 23-1075 directs the State Office of Emergency Management to study the efficacy and feasibility of local or jurisdictional emergency management agencies with jurisdiction in a wildfire risk area to integrate evacuation and clearance time modeling into their emergency management plans. HB 23-1075 took effect on May 12, 2023.

### **Inclusive Languages in Emergency Situations**

**HB 23-1237**

HB 23-1237 directs the University of Colorado’s Natural Hazards Center (“Hazards Center”) to determine what fire districts and local 911 agencies need to provide emergency alerts in languages other than English by July 1, 2024. In addition, the Hazards Center shall determine what local 911 agencies must provide language interpretation in 911 calls by July 1, 2024. HB 23-1237 took effect on May 12, 2023.

### **Establishment of a Wildfire Resiliency Code Board**

**SB 23-166**

SB 23-166 concerns the establishment of Wildfire Resiliency Code Board (“Board”) adopt model codes and standards for the mitigation of damage from wildfires in wildland-urban interface areas. The bill also requires that local governments, which includes fire protection districts, which have the authority to adopt building of fire codes, shall adopt codes that meet or exceed the model code set by the Board. HB 23-1237 took effect on May 12, 2023.

## **TAX**

### **Electronic Sales and Use Tax Simplification System**

**HB 23-1017**

HB 23-1017 concerns updates to the State’s Electronic Sales and Use Tax Simplification System (“System”). Of note to special districts collecting sales and use taxes, is the addition of a filtering option to sort retailers and create exportable spreadsheet reports. The Department of Revenue shall not charge any convenience or similar fee for use of the System nor shall it deduct an amount from moneys distributed to local taxing jurisdictions in lieu of any convenience or similar fee. HB 23-1017 will take effect on August 7, 2023, unless a referendum petition is filed.

### **Metropolitan District Tax for Parks and Recreation**

**HB 23-1062**

HB 23-1062 extends the ability of a metropolitan district to levy a uniform sales tax for purposes of parks or recreational facilities or programs. The tax is only effective in areas of the district that are not also within the boundaries of an incorporated municipality. The net revenues of any such tax that is levied are limited to being used on parks or recreational facilities or programs. HB 23-1062 will take effect on August 7, 2023, unless a referendum petition is filed.

### **Allowing Temporary Reductions in Property Tax Due**

**SB 23-108**

SB 23-108 codifies the practice of certain local governments using a temporary mill levy reduction to provide property tax relief for purposes other than to effect a refund for any purpose required by TABOR. Concurrent with the certification of a levy to the county commissioners, a local government may certify the temporary property tax credit or mill levy reduction. A temporary reduction in property taxes for the purpose of tax relief is subject to annual renewal. SB 23-108 will take effect on August 7, 2023, unless a referendum petition is filed.

## Reduced Property Taxes and Voter-approved Revenue Change

SB 23-303

The passage of SB 23-303 is intended to address significant anticipated property tax increases for property owners in the forthcoming years. Most provisions of SB 23-303 will require voter approval to become effective and will be submitted to the Colorado voters as “Proposition HH” at the general election to be held on November 7, 2023. Proposition HH will read as follows: *Shall the state reduce property taxes for homes and businesses, including expanding property tax relief for seniors, and backfill counties, water districts, fire districts, ambulance and hospital districts, and other local governments and fund school districts by using a portion of the state surplus up to the proposition HH cap as defined in this measure?*

The passage of SB 22-238 last year resulted in the reduction of assessed valuations through 2024. Subject to a cap set forth in SB 22-238, the State is required to reimburse local government entities for property tax revenue lost as a result of those reduced assessed valuation calculations.

Pursuant to SB 23-303, assessed valuation calculations are further reduced for several classes of real property over a period of ten (10) years, as set forth in the chart below. This reduction will further impact property taxes collected by local governments. Under SB 23-303, the State will generate additional funds to reimburse local governments for lost property tax revenue by using a portion of the State’s TABOR surplus to backfill the lost property tax revenue. TABOR currently requires State surpluses to be refunded to the taxpayers, and further requires the State to obtain authorization from Colorado voters to reduce property taxes and to retain excess State tax revenues to backfill the revenue lost by local governments. As required by SB 23-303, the State will refer Proposition HH to the voters at the November 2023 election to obtain voter authorization to reduce property taxes and retain excess State tax revenues as set forth in SB 23-303. If Proposition HH passes, the State will be authorized to retain and spend all of the State surplus that is under the Proposition HH cap and the assessed valuation calculations set forth in the chart below will be in effect. If Proposition HH fails, the property tax reductions and local government backfill using excess State tax revenues will be repealed and will not go into effect, and the State’s current property tax law under SB 22-238 will continue to apply.

The chart below<sup>3</sup> compares the State’s current property tax law under SB 22-238 with the property tax laws enacted under SB 23-303, assuming Proposition HH is approved by the Colorado voters at the November 2023 election.

Current Law - SB22-238	SB23-303 (w/ ballot measure approved)
<p>LODGING:</p> <p><u>2023 tax year</u>: 27.9% (no \$30K reduction)</p> <p><u>2024 tax year and all subsequent years</u>: 29%</p>	<p>LODGING:</p> <p><u>2023 tax year</u>: 27.85% of the actual property value, <i>minus</i> the lesser of \$30,000 or the amount that causes the assessed value to be \$1,000 (the “30K reduction”)</p> <p><u>2024 to 2026 tax years</u>: 27.85% (no \$30K reduction)</p>

<sup>3</sup> Chart courtesy of BROWNSTEIN CLIENT ALERT, MAY 9, 2023 entitled *Major Property Tax Relief Passed by the Colorado Legislature, Now It’s Up to the Voters*.

2027 to 2028 tax years: 27.65%

2029 to 2030 tax years: 26.9%

2031 to 2032 tax years:

a) 25.9%, *if* for the 2031 tax year, the average increase in assessed value for property within the 32 counties with the smallest increase in total valuation is  $\geq 3.7\%$  (“*Sufficient AV Growth*”)

b) 26.9%, *if* for the 2031 tax year, the average increase in assessed value for property within the 32 counties with the smallest increase in total valuation is  $< 3.7\%$  (“*Insufficient AV Growth*”)

All tax years following 2032: 29%

AGRICULTURE and RENEWABLE ENERGY-PRODUCING LAND:

2023 and 2024 tax years: 26.4% of the actual property value, *minus* the \$30K reduction

All tax years following 2024: 29%

AGRICULTURAL, RENEWABLE ENERGY PRODUCING LAND, and NEW RENEWABLE ENERGY AGRICULTURAL LAND:

Agricultural *or* Renewable Energy:

2023 to 2030 tax years: 26.4% (*no \$30K reduction*)

2031 to 2032 tax years:

a) 25.9%, *if* for the 2031 tax year, there is Sufficient AV Growth

b) 26.4%, *if* for the 2031 tax year, there is Insufficient AV Growth

All tax years following 2032: 29%

Renewable Energy Agricultural Land:

2023 tax year: 26.4% (*no \$30K reduction*)

2024 to 2032 tax years: 21.9%

All tax years following 2032: 29%

IMPROVED COMMERCIAL SUBCLASS:

IMPROVED COMMERCIAL SUBCLASS:

2023 tax year: 27.9% of the actual property value, *minus* the \$30K reduction.

2024 tax year and all subsequent years: 29%

2023 tax year: 27.85% of the actual property value, *minus* the \$30K reduction

2024 to 2026 tax years: 27.85% (*no \$30K reduction*)

2027 to 2028 tax years: 27.65%

2029 to 2030 tax years: 26.9%

2031 to 2031 tax years:

a) 25.9%, *if* for the 2031 tax year, there is Sufficient AV Growth

b) 26.9%, *if* for the 2031 tax year, there is Insufficient AV Growth

All tax years following 2032: 29%

ALL OTHER NONRESIDENTIAL (*that is not commercial, lodging, agriculture or renewable energy*):

2023 tax year: 27.9% (*no \$30K reduction*)

2024 tax year and all subsequent years: 29%

ALL OTHER NONRESIDENTIAL (*that is not commercial, lodging, agriculture, renewable energy, renewable energy agriculture, or is not under a vacant land subclass*):

2023 to 2026 tax year: 27.85% (*no \$30K reduction*)

2027 to 2028 tax years: 27.65%

2029 to 2030 tax years: 26.9%

2031 to 2031 tax years:

a) 25.9%, *if* for the 2031 tax year, there is Sufficient AV Growth

b) 26.9%, *if* for the 2031 tax year, there is Insufficient AV Growth

All tax years following 2032: 29%

MULTI-FAMILY:

2023 tax year: 6.765% of the actual property value, *minus* the lesser of \$15,000 or the amount that

MULTI-FAMILY:

2023 tax year: 6.7% of the actual property value, *minus* the lesser of \$50,000 or the amount

reduces the assessed value to \$1,000 (the “\$15K reduction”).

2024 tax year: 6.8%

All years following 2024 tax year: 7.15%

that reduces the assessed value to \$1,000 (the “\$50K reduction”).

2024 to 2032 tax year: 6.7% of the actual property value, *minus* the lesser of \$40,000 or the amount that reduces the assessed value to \$1,000 (the “\$40K reduction”).

All tax years following 2032: 7.15%

#### SINGLE FAMILY:

2023 tax year: 6.765% of the actual property value, *minus* the \$15K reduction

2024 tax year: To be temporarily established by the property tax administrator on or before March 21, 2024, the percentage necessary to generate an aggregate reduction of local government property tax revenue of \$700M in tax years 2023 and 2024

All years following 2024 tax year: 7.15%

#### SINGLE FAMILY:

2023 tax year: 6.7% of the actual property value, *minus* the \$50K reduction

2024 to 2024 tax years: 6.7% of the actual property value, *minus* the \$40K reduction

2025 to 2032 tax years: There is a split in Single Family tax rates between Primary Residence, Qualified-Senior Primary Residence and Non-primary Residence as follows:

- Primary Residence (including Multi-Family Primary Residence\*): 6.7% of the actual property value, *minus* the \$40K reduction.

- Qualified-Senior Prim. Residence: 6.7% of the actual property value, *minus* the lesser of \$140,000 or the amount that reduces the assessed value to \$1,000.

- Non-Primary Residence (All other residential that is not Multi-Family, Primary Residence or Qualified-Sr Prim Residence): 6.7% (no reduction)

All tax years following 2032: 7.15%

\*Definition of Multi-Family Primary Residence is discussed below.

Also, for tax years beginning in 2025, SB 22-303 also includes new subclasses of property as follows:

- Single-family residential class includes three subclasses: Primary Residence, Qualified-Senior Primary Resident, and all other residential that is not multi-family, primary residence or qualified-senior primary resident;
- Multi-Family Primary Residence subclass, and

- a Renewable Energy Agricultural Land subclass.

SB22-238, already required the state to reimburse local government entities (including water districts, fire districts, ambulance and hospital districts and school districts) for property tax revenue lost as a result of reductions in valuation, subject to a cap and a shorter duration. SB23-303 generates additional funds to reimburse local governments and certain special districts by dedicating a portion of the state TABOR surplus to the backfill and extending the backfill relief from 2024 through 2032. SB 23-303 is subject to statewide voter approval in the November 2023 General Election as Proposition HH. If Proposition HH passes, SB 23-303 will take effect on the date of the vote's official declaration by the governor. Given this timing, SB 23-303 also revises certain statutory deadlines for property tax year 2023 including the deadline for mill levy certification pursuant to Section 39-5-128, C.R.S., which is postponed from December 15, 2023 to January 5, 2024.

### **Property Tax Valuation**

**SB 23-304**

SB 23-304 concerns changes to the assessment and valuation of property tax. SB 23-304 requires a county assessor to take into consideration a property's current use; existing zoning, governmental, or environmental land use restrictions; multi-year leases or other contractual agreements affecting the use of or income from the property; easements and reservations of record; and covenants, conditions, and restrictions of record, in setting valuation of the property. In addition, SB 23-304 makes changes to some taxpayer protests processes and taxpayer data requests. SB 23-304 will take effect on August 7, 2023, unless a referendum petition is filed.

## **MISCELLANEOUS**

### **Requiring Labeling of Disposable Wipes**

**SB 23-150**

SB 23-150 requires that after December 31, 2023, packages of premoistened, nonwoven disposable wipes be labeled with the phrase "Do Not Flush." SB 23-150 will take effect on August 7, 2023, unless a referendum petition is filed.

### **Local Government Provision of Communication Services**

**SB 23-183**

SB 23-183 makes certain changes and clarifications regarding the provision of cable television, telecommunications, or broadband internet services. Under current law, special districts are prohibited from providing these services without voter approval. SB 23-183 removes the voter approval requirement and allows special districts to provide the above referenced services or enter into public-private partnership agreements without voter approval. It should be noted that advance voter approval may still be required for purposes of TABOR. SB 23-183 also allows local governments to provide middle mile infrastructure, as defined in 47 U.S.C. § 1741(a)(9). SB 23-183 took effect on May 1, 2023.

### **Water Quality Control Fee Setting by Rule**

**SB 23-274**

SB 23-274 requires the Water Quality Control Commission ("Commission"), after consultation with stakeholders, to set fees by rule for a variety of industries for pollution discharge and other water-related activities, by October 31, 2025. Existing fees remain in place until January 1, 2026, unless the Commission adopts rules to phase-in the new fees earlier. The commission must establish the fees by rule beginning July 1, 2026. SB 23-274 also updates the membership of the Commission. SB 23-274 took effect on May 17, 2023.