

RESOLUTION 2025-059

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF BOULDER, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Commissioners of the County of Boulder adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2025; and

WHEREAS, the net assessed valuation of taxable property for the year 2025 in the County of Boulder, as certified by the County Assessor on December 2, 2025, is \$11,631,881,772, and

WHEREAS, the net assessed valuation of taxable property in the County of Boulder increased approximately 0.77% between 2024 and 2025 assessment years; and

WHEREAS, a general-purpose mill levy for the County of Boulder has been established at an amount not to exceed 22.245, and

WHEREAS, voter approval established separate mill levy rates for the Developmental Disabilities Fund at an amount not to exceed 1.000 mills, the Health and Human Services Fund at an amount not to exceed 0.500 mills and the Human Services Safety Net Fund at an amount not to exceed 0.900 mills, permitting collection of property tax revenues in excess of the general-purpose mill levy limitation provided in Article X, Section 20 or the Colorado Constitution for property tax collection, and

WHEREAS, temporary reductions in general property tax collections and voter approved property tax collections are desired by the Board of County Commissioners to comply with C.R.S section 29-1-301 and to reduce the tax burden on owners of taxable property within the County of Boulder while preserving the County's ability to increase property taxes to levels previously authorized by County voters as described above, and

WHEREAS, C.R.S section 39-1-111.5 authorizes a local government to certify a refund in the form of a temporary property tax credit or a temporary mill levy rate reduction provided that the certification includes the gross mill levy rate reduction expressed in mill levy equivalents, and the net mill levy and under C.R.S section 39-1-111.5(4), the Assessor shall, concurrent with delivery of tax warrants to the Treasurer, itemize duly certified temporary property tax credits or temporary mill levy rate reductions in the manner set forth in C.R.S section 39-1-111.5(2), and under C.R.S section 39-1-111.5(5) the tax statements shall indicate by footnote which local government mill levies reflect a temporary property tax credit or temporary mill levy rate reduction for the purpose of effecting a refund.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Boulder, Colorado:

That for the purpose of balancing the 2026 budget, and providing reasonable closing fund balances for said fiscal year, levies the following taxes upon each dollar of the total valuation for assessment of all taxable property within the County of Boulder for the year 2025; that temporary mill levy rate reductions are authorized; and that the individual mill levies are expressed in terms of the gross mill levy, the temporary mill levy rate reduction shown in mill levy equivalents, and the net mill levy as shown below:

Fund	Gross Mill Levy	Temporary Credit	Abatement Mill Levy	Net Mill Levy Rate	Levied Property Tax
General	18.216	-0.888	0.333	17.661	205,430,664
Road and Bridge	0.176	0.000	0.00	0.176	2,047,211
Social Services	0.929	0.000	0.00	0.929	10,806,018
Capital Expenditure	2.924	0.000	0.00	2.924	34,011,622
General Operating Levies Subtotal	22.245	-0.888	0.333	21.690	252,295,515
Developmental Disabilities	1.000	-0.044	0.00	0.956	11,120,079
Health and Human Services	0.500	0.000	0.00	0.500	5,815,941
Human Services Safety Net	0.900	0.000	0.00	0.900	10,468,694
Grand Total	24.645	-0.932	0.333	24.046	279,700,229

ADOPTED this 9th day of December 2025.

**BOARD OF COUNTY COMMISSIONERS
OF BOULDER COUNTY**

Marta Loachamin

2025 Chair

Attest: MR

Clarie Levy

2025 Vice-Chair

Ashley Stolzmann

Commissioner

Matthew Ramos

Clerk to the Board