

# KIOWA FIRE PROTECTION DISTRICT

PO BOX 321, KIOWA, CO 80117

303-621-2233

December 11, 2025

Division of Local Government  
1313 Sherman Street  
Denver, CO 80203

(Filed Electronically)

Re: Kiowa Fire Protection District 2026 Budget Documents

To Whom It May Concern:

Attached is a copy of the 2026 budget for Kiowa Fire Protection District in Elbert County, submitted pursuant to Section 29-1-113, CRS., which includes the Resolution to Adopt the 2026 Budget; Resolution to Certify 2026 Mill Levy; Certification of 2026 Mill Levy to the Elbert County Board of Commissioners and Resolution to Appropriate Sums of Money for 2026 Budget. This budget and associated resolutions was adopted on December 11, 2025, at a regular scheduled meeting of the Kiowa Fire Protection District Board of Directors.

If there are any questions on the budget, please contact Geri Scheidt at 303-243-0833 and PO Box 321, Kiowa, CO 80117.

Sincerely,

  
Geri Scheidt, Admin/Finance Officer  
KIOWA FIRE PROTECTION DISTRICT

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I, Geri Scheidt, Admin/Finance Officer for the Kiowa Fire Protection District, hereby certify that the enclosed is a true and accurate copy of the 2026 Adopted Budget.

  
Geri Scheidt

  
Date



## **BUDGET MESSAGE KIOWA FIRE PROTECTION DISTRICT**

The Kiowa Fire Protection District submits its budget for 2026. The District services approximately 324 square miles within Elbert County. The District operates under a publicly elected board of directors and is administered by the fire chief. The board is responsible for, among other matters, policy making, adopting the budget, appointing committees, managing future planning for the district and hiring of the fire chief and administrative/finance officer. The fire chief is responsible for carrying out the policies of the board of directors and oversees the day-to-day operations of the District. The District uses the modified accrual basis of accounting for budget purposes.

In addition to regular fire suppression, EMS and fire code enforcement services, additional activities will include ongoing yearly upkeep of firefighting equipment such as personal protective equipment, communications equipment, etc., and continue training programs for paid and volunteer staff to enhance skills, safety, career/professional development and working environment. Additionally, the District plans to continue education in fire prevention to schools and community members.

The Kiowa Fire Protection District has a full-time paid Fire Chief, (1) Captain-Fire; (1) Captain-EMS and (1) Firefighter/EMT as well as a part-time paid Administrative/Finance Officer and Paramedics & EMT's. The District is also served by 22 dedicated volunteers and continues to recruit additional volunteers to satisfy the needs of the District with an integrated shift work schedule with the volunteers for quicker, safe and efficient response times. In addition, to the paid and volunteer staff, the District has automatic/mutual aid agreements in place with surrounding agencies. All of these systems are the backbone of public safety services provided to residents of the District and are vital to meeting the service demands of the District.

The District continues to explore grant funding for critical emergencies infrastructure such as vehicle acquisition, fire suppression equipment and EMS equipment. These grant applications are made for a potential source of funding to meet the District's priorities.

The Kiowa Fire Protection District has seen an increase in assessed valuation resulting in property tax revenue increase. SOT taxes are projected to increase and growth in other District revenues to increase marginally. For a number of reasons, the cost to provide nationally recognized public safety service has increased faster than the taxes our community pays. Revenue is an issue that the District continues to address with strategic planning and management practices to enhance efficiency and help the District meet today's priorities and tomorrow's challenges.



  
\_\_\_\_\_  
**Lee Montgomery, Chair**  
**KIOWA FIRE PROTECTION DISTRICT**

## RESOLUTION TO ADOPT THE 2026 BUDGET

**WHEREAS**, the Board of Directors of the Kiowa Fire Protection District has prepared and submitted a proposed budget to said governing body at the proper time; and

**WHEREAS**, the Board of Directors for the Kiowa Fire Protection District has reviewed and considered the proposed budget; and

**WHEREAS**, upon due and proper notice published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held December 11, 2025, and interested taxpayers were given the opportunity to file or register any objections to said budget; and

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to the revenue or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Kiowa Fire Protection District, Elbert County, Colorado:

Section 1. That the budget as submitted, amended and summarized by fund, is hereby approved and adopted as the budget of the Kiowa Fire Protection District for the year 2026.

Section 2: That the budget hereby approved and adopted shall be signed by Lee Montgomery, Chair, and made a part of the public records of the Kiowa Fire Protection District.

**ADOPTED**, this 11th day of December A.D. 2025.

  
\_\_\_\_\_  
Lee Montgomery, Chair

**ATTEST: SECRETARY**

BY:   
\_\_\_\_\_

Geri Scheidt  
Administrative/Finance Officer





**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2026 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE KIOWA FIRE PROTECTION DISTRICT, ELBERT COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR**

**WHEREAS**, the Board of Directors for the Kiowa Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law on December 11, 2025; and

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$768,633; and

**WHEREAS**, the 2025 valuation for assessment for the Kiowa Fire Protection District as certified by the County Assessor is \$75,293,864.

**NOW, THEREFORE BE IT RESOLVED**, by the Board of Directors for the Kiowa Fire Protection District, Elbert County, State of Colorado:

Section 1. That for the purpose of meeting all general operating expenses of the Kiowa Fire Protection District during the 2026 budget year, there is hereby levied a tax of 10.208 mills upon each dollar of the total valuation for assessment of all taxable property within the Kiowa Fire Protection District for the year 2026.

Section 2. That the Chair is hereby authorized and directed to certify to the County Commissioners of Elbert County, Colorado, the mill levy for the Kiowa Fire Protection District as hereinabove determined and set.

**ADOPTED**, this 11th day of December A.D. 2025.



  
\_\_\_\_\_  
Lee Montgomery, Chair

**ATTEST: SECRETARY**

BY:   
\_\_\_\_\_  
Geri Scheidt  
Administrative/Finance Assistant for the Board of Directors

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE KIOWA FIRE PROTECTION DISTRICT, STATE OF COLORADO, FOR THE 2026 BUDGET YEAR**

**WHEREAS**, the Kiowa Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law on December 11, 2025; and

**WHEREAS**, the Kiowa Fire Protection District has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Kiowa Fire Protection District.

**NOW, THEREFORE BE IT RESOLVED**, by the Board of Directors of the Kiowa Fire Protection District, County of Elbert, State of Colorado:

**Section 1:** That estimated expenditures for each fund are as follows:

General Fund.....	\$2,182,332
Emergency Fund.....	\$ 62,618

**Section 2:** That estimated revenue for each fund is as follows:

General Fund	
Sources Other Than Taxes.....	\$ 447,380
From Tax Levy.....	\$ 768,633
From Other Taxes.....	\$ 82,000
Fund Balance.....	\$ 946,937
	<u>\$2,244,950</u>

**ADOPTED**, this 11th day of December A.D. 2025

  
\_\_\_\_\_  
**Lee Montgomery, Chair**

**ATTEST: SECRETARY**

**BY:**   
\_\_\_\_\_  
**Geri Scheidt, Admin/Finance Officer**



KIOWA FIRE PROTECTION DISTRICT - 10.208 mills on \$75,293,864 assessed valuation				
GENERAL FUND BUDGET				
	ACTUAL 2024	ESTIMATED 2025	ACTUAL 2025	BUDGETED 2026
BEGINNING FUND BALANCE	\$ 846,769.00	\$ 1,019,818.00	\$ 1,019,818.00	\$ 946,937.00
PROPERTY TAXES	\$ 656,897.00	\$ 642,910.00	\$ 625,599.16	\$ 768,633.00
SPECIFIC OWNERSHIP TAXES	\$ 82,169.00	\$ 82,700.00	\$ 82,698.38	\$ 82,000.00
AMBULANCE SERVICE FEES	\$ 176,906.00	\$ 200,000.00	\$ 193,422.86	\$ 200,000.00
CO EMS SUPPLEMENTAL	\$ 24,503.00	\$ 71,936.00	\$ 71,936.16	\$ 20,000.00
DEPLOYMENT INCOME	\$ -	\$ -	\$ -	\$ 30,000.00
INVESTMENT INCOME	\$ 44,693.00	\$ 45,000.00	\$ 42,718.92	\$ 35,000.00
PERMIT/INCOME	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
TRAINING FACILITY INCOME	\$ 2,000.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
GRANT - AFG/SCBA - KIOWA FIRE	\$ 158,356.00	\$ -	\$ -	\$ -
GRANT - EMTS - PRAM/AUTO LOADER	\$ 28,918.00	\$ -	\$ -	\$ -
GRANT - EMTS - AMBULANCE	\$ 98,450.00	\$ -	\$ -	\$ -
GRANT - EMTS - PART-TIME PERSONNEL	\$ -	\$ -	\$ -	\$ 37,500.00
GRANT - EMTS - CPR DEVICE	\$ -	\$ 10,000.00	\$ 10,056.89	\$ -
GRANT - DIRECT DISTRIBUTION -PPE	\$ -	\$ -		\$ 10,000.00
GRANT - FF/SAFETY DISEASE	\$ 11,385.00	\$ 11,980.00	\$ 11,980.00	\$ 20,000.00
GRANT - ECCA	\$ 2,162.00	\$ 2,880.00		\$ 2,880.00
GRANT-TALL GRASS ENERGY (DRONE)	\$ -	\$ 5,000.00	\$ -	\$0.00
CYPRESS CREEK	\$ 15,000.00	\$ -		\$ 25,000.00
IMPACT FEES	\$ 54,478.00	\$ 78,641.00	\$ 72,725.60	\$ 60,000.00
OTHER INCOME	\$ 3,277.00	\$ 35,000.00	\$ 34,914.28	\$ 3,000.00
TOTAL REVENUE	\$ 1,359,194.00	\$ 1,190,047.00	\$ 1,150,052.25	\$ 1,298,013.00
TOTAL REVENUE & FUND BALANCE	\$ 2,205,963.00	\$ 2,209,865.00	\$ 2,169,870.25	\$ 2,244,950.00
EXPENDITURES				
ADMINISTRATION	ACTUAL 2024	ESTIMATED 2025	ACTUAL 2025	BUDGETED 2026
TREASURER FEES	\$ 19,738.00	\$ 19,321.00	\$ 18,802.55	\$ 23,059.00
MEDICAL BILLING FEES	\$ 14,155.00	\$ 16,000.00	\$ 14,285.00	\$ 16,000.00
FIRE CHIEF SALARY	\$ 87,616.00	\$ 89,627.00	\$ 82,708.12	\$ 54,896.00
FIRE CHIEF SALARY (NEW)	\$ -	\$ -	\$ -	\$ 47,500.00
CHIEF PTO PAYOUT	\$ -	\$ -	\$ -	\$ 12,282.00
ASSISTANT FIRE CHIEF SALARY	\$ 73,627.00	\$ 74,324.00	\$ 20,182.00	\$ -
FF/EMS - P/T	\$ 36,948.00	\$ 67,000.00	\$ 61,195.63	\$ 55,000.00
FF/EMT	\$ 42,768.00	\$ 49,489.00	\$ 44,576.94	\$ 51,963.00
FF/PARAMEDIC	\$ 49,500.00	\$ 59,387.00	\$ 57,063.46	\$ 62,356.00



FF/PARAMEDIC (CAPTAIN-EMS)	\$ -	\$ 68,500.00	\$ 47,839.68	\$ 71,710.00
FF/PARAMEDIC (CAPTAIN-FIRE)	\$ 55,513.00	\$ 68,500.00	\$ 59,046.65	\$ 71,710.00
ADMIN/FINANCE SALARY	\$ 25,790.00	\$ 26,521.00	\$ 24,307.80	\$ 27,847.00
PAYROLL EXPENSES	\$ 48,236.00	\$ 67,000.00	\$ 54,141.40	\$ 85,000.00
TUITION REIMBURSEMENT	\$ 2,000.00	\$ 1,834.00	\$ 1,834.00	\$ 2,000.00
DEPLOYMENT PAYROLL	\$ -	\$ -	\$ -	\$ 20,000.00
DEPLOYMENT EXPENSE	\$ -	\$ -	\$ -	\$ 10,000.00
IT	\$ 7,401.00	\$ 9,500.00	\$ 6,527.00	\$ 10,000.00
OFFICE SUPPLIES	\$ 6,517.00	\$ 8,000.00	\$ 5,449.42	\$ 8,000.00
INSURANCE	\$ 32,256.00	\$ 49,806.00	\$ 49,805.17	\$ 60,000.00
HEALTH INSURANCE	\$ 39,780.00	\$ 42,500	\$ 42,871.00	\$ 62,400.00
ATTORNEY/LEGAL	\$ 9,000.00	\$ 10,200.00	\$ 10,200.00	\$ 10,200.00
ACCOUNTING	\$ 8,995.00	\$ 8,800.00	\$ 8,800.00	\$ 12,000.00
ELECTION	\$ -	\$ 1,117.00	\$ 1,116.63	\$ -
TELECOMMUNICATIONS	\$ 3,044.00	\$ 5,000.00	\$ 2,710.36	\$ 5,000.00
DISPATCH FEES	\$ 878.00	\$ 1,918.00	\$ 1,918.00	\$ 2,500.00
UTILITIES	\$ 14,860.00	\$ 17,500.00	\$ 14,273.42	\$ 22,000.00
STATION SUPPLIES	\$ 5,308.00	\$ 6,000.00	\$ 3,782.89	\$ 6,000.00
BUILDING/LAND MAINTENANCE	\$ 22,496.00	\$ 20,000.00	\$ 17,197.74	\$ 35,000.00
BANK FEES	\$ 410.00	\$ 400.00	\$ 323.40	\$ 700.00
MISCELLANEOUS	\$ 2,491.00	\$ 2,000.00	\$ 1,659.51	\$ 2,500.00
<b>FIRE/RESCUE</b>	<b>ACTUAL 2024</b>	<b>ESTIMATED 2025</b>	<b>ACTUAL 2025</b>	<b>BUDGETED 2026</b>
TRAINING	\$ 5,728.00	\$ 8,000.00	\$ 7,334.49	\$ 10,000.00
MEDICAL SUPPLIES/EQUIPMENT	\$ 18,159.00	\$ 23,000.00	\$ 21,469.01	\$ 25,000.00
DUES/SUBSCRIPTIONS	\$ 2,151.00	\$ 2,100.00	\$ 2,007.50	\$ 4,500.00
SAFETY ITEMS	\$ 45.00	\$ 1,000.00	\$ 743.88	\$ 1,000.00
FIRE EQUIPMENT	\$ 8,662.00	\$ 10,500.00	\$ 10,371.17	\$ 10,000.00
GRANT - EMTS - AMBULANCE	\$ 256,196.00	\$ -	\$ -	\$ -
GRANT - EMTS - CPR DEVICE	\$ -	\$ 20,114.00	\$ 20,114.00	\$ -
GRANT - FIREFIGHTER SAFETY & DISEASE	\$ 11,454.00	\$ 11,980.00	\$ 11,980.00	\$ 20,000.00
GRANT - AFG/SCBA UNIT	\$ 158,356.00	\$ -	\$ -	\$ -
GRANT - DIRECT DISTRIBUTION - PPE	\$ -	\$ -	\$ -	\$ 10,000.00
GRANT - EMTS - PERSONNEL	\$ -	\$ -	\$ -	\$ 75,000.00
GRANT-ECCA		\$2,880		
GRANT - TALL GRASS ENERGY (DRONE)		\$7,500		
CYPRESS CREEK				\$ 25,000.00
COMMUNICATIONS/MDT	\$ 5,565.00	\$ 8,500.00	\$ 8,013.93	\$ 11,000.00
COMMUNICATIONS-DTRS RADIO FEE	\$ -	\$ -	\$ -	\$ 5,000.00
PERSONAL PROTECTIVE EQUIPMENT	\$ 849.00	\$ 2,500.00	\$ 1,949.39	\$ 2,500.00
UNIFORMS	\$ 5,160.00	\$ 6,000.00	\$ 5,700.78	\$ 6,000.00
FUEL	\$ 15,753.00	\$ 17,000.00	\$ 15,732.72	\$ 20,000.00
RETENTION PROGRAM	\$ 8,052.00	\$ 10,000.00	\$ 7,680.26	\$ 12,000.00
EQUIPMENT/VEHICLE REPAIRS	\$ 21,544.00	\$ 55,000.00	\$ 48,891.31	\$ 55,000.00
EQUIPMENT CERTIFICATION	\$ 584.00	\$ 1,000.00		\$ 2,000.00
FIRE FLOW IMPACT FEES - (RESTRICTED)		\$ 81,575.00	\$ 79,673.00	\$ 98,693.00
FIRE FLOW IMPACT FEES-FOREST RIDGE CISTERN	\$ -	\$ 37,022.00	\$ 37,022.00	\$ -
CAPITAL INFRASTRUCTURE IMPACT FEES (RESTRICTED)	\$ -	\$ 155,013.00	\$ 151,000.00	\$ 191,130.00
CAPITAL INFRASTRUCTURE IMPACT FEES-EMTS GRANT MATCH-PRAM	\$ 58,560.00	\$ -	\$ -	\$ -
CAPITAL INFRASTRUCTURE IMPACT FEES -IMPACT FEE STUDY	\$ -	\$ 12,000.00	\$ 12,000.00	\$ -
CONTINGENCY (GENERAL FUND BALANCE)	\$ -	\$ -	\$ -	\$ 226,978.00
<b>FIXED ASSETS</b>	<b>ACTUAL 2024</b>	<b>ESTIMATED 2025</b>	<b>ACTUAL 2025</b>	<b>BUDGETED 2026</b>
CAPITAL EQUIPMENT REPLACEMENT PROGRAM (RESTRICTED)	\$ -	\$ -	\$ -	\$ 200,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,186,145.00</b>	<b>\$ 1,262,928.00</b>	<b>\$ 1,094,301.21</b>	<b>\$ 2,182,332.00</b>
<b>TABOR EMERGENCY FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,618.00</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,019,818.00</b>	<b>\$ 946,937.00</b>	<b>\$ 1,075,569.04</b>	<b>\$ -</b>

**TO:** County Commissioners<sup>1</sup> of \_\_\_\_\_ Elbert \_\_\_\_\_, Colorado.

**Submitted:** 12/12/2025 for budget/fiscal year 2026  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

DLG 70 (Rev.10/24)



NAME OF TAX ENTITY: KIOWA FIRE PROTECTION DIST**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 2025:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$ 69,839,998
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$ 75,293,864
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$ 0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$ 75,293,864
5. NEW CONSTRUCTION: *	5. \$ 732,691
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$ 0
7. ANNEXATIONS/INCLUSIONS:	7. \$ 0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$ 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.): Φ	9. \$ 0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. \$ 5.34
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.):	11. \$ 18,390.85

‡ 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 &amp; 52A.

Φ 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 Elbert County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2025:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$ 700,609,959
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**ADDITIONS TO TAXABLE REAL PROPERTY**

2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$ 7,233,293
3. ANNEXATIONS/INCLUSIONS:	3. \$ 0
4. INCREASED MINING PRODUCTION: §	4. \$ 0
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$ 0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$ 0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7. \$ 936,300

**DELETIONS FROM TAXABLE REAL PROPERTY**

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$ -67,638
9. DISCONNECTIONS/EXCLUSIONS:	9. \$ 0
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$ 0

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

\* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

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** **\$ 700,609,959**

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

**HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\*** **\$ 108,746**

\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

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