

**RESOLUTION NO. 2024-\_\_**

**THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS,  
COLORADO**

**A RESOLUTION AUTHORIZING THE ISSUANCE OF PROPERTY TAX RELIEF  
CHECKS**

**WHEREAS**, for the general welfare of the residents of Douglas County, Colorado (the “County”), the Board of County Commissioners of the County of Douglas, State of Colorado (the “Board”) authorizes the issuance of checks to property taxpayers from the 2024 Property Tax Relief Fund and for taxes collected on tax-exempt business personal property.

**WHEREAS**, the Board recognizes the burden Colorado taxpayers are suffering as a result of historic property tax costs arising from record-high property valuations. The Board has taken efforts to reduce this burden on Douglas County taxpayers.

**WHEREAS**, on January 9, 2024, the Board adopted a Resolution Levying General Property Taxes for the Year 2023 to Help Defray the Costs of Government for the County of Douglas, Colorado for the 2024 Fiscal Year, which identified 3.679 of the County’s 19.774 mill property tax levy to provide property tax relief, and exempted business personal property in excess of the state provided exemption.

**WHEREAS**, pursuant to C.R.S. §30-11-107, the Board has the authority and duty to levy taxes, adopt an annual budget, such budget-making decisions are a presumed valid exercise of power.

**WHEREAS**, Art. X, §20(8)(a) of the Colorado Constitution, permits taxing authorities the authority to “enact cumulative uniform exemptions and credits to reduce or end business personal property taxes.”

**WHEREAS**, checks will be issued to Douglas County property owners who pay their entire 2023 property taxes on time. Property owners who pay their entire 2023 property taxes by April 30<sup>th</sup> will receive a property tax relief check in May. While property owners electing to pay their property tax in installments, pursuant to C.R.S. 39-10-104.5, the first installment due by the last day in February and the second installment due by June 15<sup>th</sup> shall receive a property tax relief check in July. Property tax relief checks will be distributed based on ownership at the time of the payment deadlines.

**WHEREAS**, property tax relief checks will be valid for 90 days after date of issuance. Property tax relief checks will be marked “*Valid for 90 days*”. Where a property tax relief check is not cashed, deposited, or otherwise negotiated within 90 days, the check will become invalid, the funds waived by the holder, and the funds returned to the County.

**WHEREAS**, Douglas County property tax relief checks include 1.) funds from the Property Tax Relief Fund, which are not a tax credit, arise from already levied and collected county property

taxes, is not intended to be income, and is issued for the general welfare of the County; and 2.) excess property taxes collected as a result of the County's increased business personal property exemption, the Board respectfully requests the United States Internal Revenue Service not treat the checks as federal gross income pursuant to I.R.S. Notice 2023-56 citing Rev. Rul. 70-86, 1970-1 C.B. 23.

**BE IT RESOLVED**, by the Board of County Commissioners of the County of Douglas, State of Colorado, authorizes the issuance of property tax relief checks under the authority and conditions prescribed in this Resolution.

**PASSED AND ADOPTED** this day of 2024, in Castle Rock, Douglas County, Colorado.

**THE BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF DOUGLAS, COLORADO**

**BY:**

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**George Teal**, Chair

**ATTEST:**

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**KRISTIN RANDLETT**, Clerk to the Board