
www.douglas.co.us

MEETING DATE: November 18, 2025

**STAFF PERSON
RESPONSIBLE:** Martha Marshall, Budget Director

DESCRIPTION: Resolution Levying General Property Taxes for the Year 2025 To Pay Judgment Against the Westfield Metropolitan District 2 Judgment, in the Amount of \$92,032.40 for the 2026 Fiscal Year Collection.

SUMMARY: In accordance with Section 13-60-101, C.R.S., the Board of County Commissioners is required to levy a tax on all the taxable property within the limits of Westfield Metropolitan District 2 Judgment for the purpose of making provision for the payment of judgments against the Districts, which the Districts failed or neglected to pay. MSP Investment Company, the judgment creditor, obtained two judgments against Westfield Metropolitan District 2 Judgment in the amounts of \$34,965.30 and \$57,067.10 for a total of \$92,032.40. The law firm of Davis and Ceriani, on behalf of MSP, has requested that the County comply with the referenced statute. Pursuant to statute, the Board shall continue to levy such taxes not to exceed a total of 10.000 mills per District, but in no event less than 10.000 mills if such judgment will not be discharged by a lesser levy, until such judgment is discharged. The draft resolution would implement the required 10.000 mill tax against the District to partially satisfy the judgments.

**RECOMMENDED
ACTION:** Adoption of attached resolution.

REVIEW:

Martha Marshall	Approve	11/6/2025
Jeff Garcia	Approve	11/13/2025
Christie Guthrie	Approve	11/13/2025
Doug DeBord	Approve	11/13/2025

ATTACHMENTS:

2025 Westfield #2 Backup

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

**Resolution Levying General Property Taxes for the Year 2025 To Pay Judgment
Against the Westfield Metropolitan District 2 Judgment, in the Amount of
\$92,032.40 for the 2026 Fiscal Year Collection.**

WHEREAS, two judgments were entered against Westfield Metropolitan District 2 Judgment (“District”), in the original amounts of \$57,067.10 and \$34,965.30; and

WHEREAS, the District failed to pay or make a tax levy to pay such judgments; and

WHEREAS, the judgment creditor, MSP Investment Company, filed the transcripts of judgment with the Board of County Commissioners of Douglas County, Colorado (“Board”); and

WHEREAS, pursuant to section 13-60-101, C.R.S., the Board shall levy a tax upon all the taxable property within the limits of the District for the purpose of making provision for the payment of the judgments, and the levy shall not exceed a total of 10.000 mills for one or more judgments, but in no event less than 10.000 mills if such judgments will not be discharged by a lesser levy; and

WHEREAS, the Board shall continue to levy such taxes not to exceed a total of 10.000 mills annually until such judgments are discharged; now, therefore,

BE IT RESOLVED by the Board of County Commissioners of Douglas County that 10.000 mills shall be levied on all taxable property within the limits of the Westfield Metropolitan District 2 Judgment, in 2025.

PASSED AND ADOPTED this 18 day of November 2025, in Castle Rock, Douglas County, Colorado.

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

BY:

ABE LAYDON, Chair

ATTEST:

KRISTIN RANDETT, Clerk to the Board