

November 21, 2024

Greetings,

We have enclosed the 2024 *Final* Certification of Valuation. A Certification Guide is provided to assist you with any questions or concerns. The guide provides descriptions of the individual line items on the certification, including any items that changed due to legislation.

The Certification has applied the assessment conditions enacted from recent legislative and regulatory events, including legislative action resulting from the 2024 special session on property taxation. As a result, the \$55,000 adjustment to Actual Value on improved residential property, and the \$30,000 adjustment to Actual Value on improved commercial property, are reflected in this certification, as are the current assessment rates. The 2024 County Board of Equalization was held in October, the results of which are now reflected in the data.

It is important to note the Douglas County Assessor has previously published preliminary certifications to provide information to local governments as regulation evolved. All prior certifications are now inaccurate and should not be used in any manner to calculate mill levies or perform any other type of analysis.

In accordance with Colorado law, and Article X of the Colorado Constitution, I hereby certify the values of property located within the limits of each entity as listed on the attached Certification of Values. Unlike the Preliminary Certification, this Final Certification includes any changes to current year tax policy that were enacted during the special session or general election. Entities intending to certify a levy for the current Tax Year must certify to the Board of County Commissioners by December 15. Your organization will receive information from Douglas County regarding accessing the mill levy certification application to certify your mill levies to the BOCC. That application has been updated to reflect changes enacted by legislation in 2024, such as the Mill Levy Public Information form.

Pursuant to Section 32-1-306, C.R.S., a special district shall maintain a current, accurate map of its boundaries, and shall provide for such map to be on file with the County Assessor on or before January 1 of each year. This statutory requirement is frequently overlooked and is the only means my office has to check for parcels omitted from your certification. The enclosed Certification of Valuation, as well as updated Abstract Summaries can be found on the Douglas County Assessor web site, www.douglas.co.us/assessor. If you have any questions, please contact my office at 303-660-7450.

Respectfully,
Toby Damisch
Douglas County Assessor