

SOJOURN AT IDLEWILD METROPOLITAN DISTRICT

141 Union Boulevard, Suite 150
Lakewood, Colorado 80228-1898
Tel: 303-987-0835 · 800-741-3254
Fax: 303-987-2032

NOTICE OF SPECIAL MEETINGS AND AGENDA

<u>Board of Directors:</u>	<u>Office:</u>	<u>Term/Expiration:</u>
Paul Malone	President	2025/May 2025
John Clayton Iman	Assistant Secretary	2027/May 2027
Vacant		2027/May 2027
Vacant		2025/May 2025
Vacant		2025/May 2025

DATE: November 6, 2023

TIME: 8:30 a.m.

PLACE: Zoom Meeting

<https://us02web.zoom.us/j/5469119353?pwd=SmtlcHJETFhCQUZEcVBBOGZVU3Fqdz09>

Meeting ID: 546 911 9353

Passcode: 912873

Dial In: 1-253-215-8782

One tap mobile

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I. ADMINISTRATIVE MATTERS

A. Present Disclosures of Potential Conflicts of Interest.

B. Confirm quorums, approve Agenda and confirm location of meetings and posting of notices.

C. Acknowledge resignation of Peggy Ripko as District Secretary, and consider appointment of David Solin as new District Secretary.

D. Discuss Vacancies on Board of Directors.

E. Consider approval of the Minutes from November 7, 2022 Regular Meeting (enclosure).

F. Discuss results of May 2, 2023 Regular Election for Directors (enclosure).

II. PUBLIC COMMENT

A. _____

III. FINANCIAL MATTERS

A. Review and ratify approval of the payment of claims for the periods ending, as follows (enclosure):

	Period Ending Nov. 30, 2022	Period Ending Dec. 31, 2022	Period Ending Jan. 31, 2023	Period Ending Feb. 28, 2023
General Fund	\$ 3,090.33	\$ 3,789.90	\$ 2,766.10	\$ 3,285.34
Debt Service Fund	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Capital Projects Fund	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total	\$ 3,090.33	\$ 3,789.90	\$ 2,766.10	\$ 3,285.34

	Period Ending Mar. 31, 2023	Period Ending Apr. 30, 2023	Period Ending May 31, 2023	Period Ending Jun. 30, 2023
General Fund	\$ 1,528.10	\$ 1,605.06	\$ 3,106.05	\$ 1,776.40
Debt Service Fund	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Capital Projects Fund	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total	\$ 1,528.10	\$ 1,605.06	\$ 3,106.05	\$ 1,776.40

	Period Ending Jul. 31, 2023	Period Ending Aug. 31, 2023	Period Ending Sep. 30, 2023	Period Ending Oct. 31, 2023
General Fund	\$ 1,855.10	\$ 2,362.63	\$ 1,203.50	\$ 1,779.70
Debt Service Fund	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Capital Projects Fund	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total	\$ 1,855.10	\$ 2,362.63	\$ 1,203.50	\$ 1,779.70

C. Public Hearing on Proposed 2024 Budget.

1. Public Comment Period.

2. Consider Approval of Resolution Approving Proposed 2024 Budget, Certification of Mill Levy, and Appropriate Sums of Money (enclosures – preliminary AV, draft 2024 Budget, and Resolution).

IV. LEGAL MATTERS

A. Consider Adoption of Annual Resolution (enclosure).

B. Ratify Designation of Publication as Second Means of Notice of Call for Nominations

C. 2023 Legislative Memorandum (enclosure).

D. Consider Approval of Member Representative Designation Form (enclosure).

E. Consider Ratification of 2022 Annual Report (enclosure).

V. OPERATIONS & MAINTENANCE MATTERS/ CAPITAL PROJECT MATTERS

A. _____

VI. OTHER BUSINESS

A. _____

VII. ADJOURNMENT **THERE ARE NO MORE REGULAR MEETINGS SCHEDULED FOR 2023.**

Additional Enclosure:

- Notice of rate increase from Special District Management Services, Inc.
- Notice of rate increase from Icenogle Seaver Pogue P.C.

RECORD OF PROCEEDINGS

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS

OF THE

SOJOURN AT IDLEWILD METROPOLITAN DISTRICT

Held: Monday, November 7, 2022, at 8:30 a.m., via an online meeting at <https://us02web.zoom.us/j/86267550643?pwd=V3RnRGRtWkRyUIZZc1VMWTJFZjFHdz09> and via telephone conference at Dial-In: 1 (719) 359-4580, Meeting ID: 862 6755 0643, Passcode: 987572.

Attendance:

A regular meeting of the Board of Directors of Sojourn at Idlewild Metropolitan District was called and held as shown in accordance with the statutes of the State of Colorado.

The following Directors were present:

Paul Malone
Natalie Lynae Satt
Lorena Sederberg

Following discussion, upon motion duly made by Director Malone, seconded by Director Satt and, upon vote, unanimously carried, the absence of Director Tiley and Director Iman was excused.

Also present were: Jennifer L. Ivey Icenogle Seaver Pogue, P.C.; and Peggy Ripko; Special District Management Services, Inc.

Administrative Matters -

Directors Matters/Disclosure Matters:

Present Disclosures of Potential Conflicts of Interest: Attorney Ivey advised the Board that pursuant to Colorado law, certain disclosures by the Board members may be required prior to taking official action at the meeting. The Board then reviewed the agenda for the meeting, following which each Board member confirmed the contents of any written disclosure previously made, stating the fact and summary nature of any matters, as required under Colorado law, to permit official action to be taken at the meeting.

RECORD OF PROCEEDINGS

Director Paul T. Malone disclosed his ownership interests of property located in the district and association with HDC 398 Ski Idlewild Road, LLLP; HDC 398 Ski Idlewild Road GP, LLC; and Highlands Development Company, LLC. This disclosure is associated with approval of items on the agenda that may affect his interests.

Director Natalie L. Satt disclosed her ownership interests of property located in the district and association with Highland Development Company, LLC. This disclosure is associated with approval of items on the agenda that may affect her interests.

Director Lorena Sederberg disclosed her ownership interests of property located in the district and association with Highland Development Company, LLC; and HDC 398 Ski Idlewild Road, LLLP. This disclosure is associated with approval of items on the agenda that may affect her interests.

Attorney Ivey advised that written disclosures of these interests had been filed with the Secretary of State and the Board at least seventy-two hours prior to the meeting.

Call to Order/Declaration of Quorum:

Attorney Ivey, noting the presence of a quorum, called to order the regular meeting of the Board of Directors (the "Board") of the Sojourn at Idlewild Metropolitan District (the "District").

Agenda:

After review and discussion, and upon motion by Director Malone, second by Director Satt and unanimous vote, the Board of Directors approved the agenda as presented.

Confirm Location of Meetings and Posting of Notices:

Meeting Location/Manner and Posting of Meeting Notice: The Board entered into a discussion regarding the requirements of Section 32-1-903(1), C.R.S., concerning the location of the District's Board meeting. The Board noted that the District Board meeting was held by Zoom video/telephone conference. Ms. Ripko reported that notice was duly posted and that no objections to the video/telephonic manner of the meeting or any requests that the video/telephonic manner of the meeting be changed by taxpaying electors within the District boundaries have been received.

RECORD OF PROCEEDINGS

Minutes:	<p>The Board reviewed the Minutes of the June 7, 2022 Organizational Meeting.</p> <p>Following discussion, upon motion duly made by Director Malone, seconded by Director Sederberg and, upon vote, unanimously carried, the Board approved the Minutes of the June 7, 2022 Organizational Meeting.</p>
Resignation:	<p>Resignation of District Manager: The Board acknowledged the resignation of David Solin as District Manager.</p>
Public Comment:	<p>None.</p>
Financial Matters - Payment of Claims:	<p>The Board reviewed the payment of claims for the period ending October 31, 2022, totaling \$9,369.10.</p> <p>Following review, upon motion duly made by Director Satt, seconded by Director Malone, and upon vote unanimously carried, the Board ratified approval of the payment of the claims for the period ending October 31, 2022, in the amount of \$9,369.10.</p>
2022 Application for Exemption from Audit:	<p>The Board discussed the requirements for an audit.</p> <p>Following discussion, upon motion duly made by Director Malone, seconded by Director Satt and, upon vote, unanimously carried, the Board approved the appointment of the District Accountant to prepare the Application for Exemption from Audit for 2022.</p>
2022 Budget Amendment Hearing:	<p>The President opened the public hearing to consider the Resolution to Amend the 2022 Budget and discuss related issues.</p> <p>It was noted that publication of Notice stating that the Board would consider adoption of a Resolution to Amend the 2022 Budget and the date, time and place of the public hearing was made in a newspaper having general circulation within the District. No written objections were received prior to or at this public hearing. No public comments were received and the President closed the public hearing.</p>

RECORD OF PROCEEDINGS

The Board determined that an amendment to the 2022 Budget was not necessary.

2023 Budget Hearing:

The President opened the public hearing to consider the proposed 2023 Budget and discuss related issues.

It was noted that Notice stating that the Board would consider adoption of the 2023 Budget and the date, time and place of the public hearing was published in a newspaper having general circulation within the District, in accordance with statutory requirements. No written objections were received prior to the public hearing.

No public comments were received, and the public hearing was closed.

Ms. Ripko reviewed the proposed 2023 Budget with the Board and Ms. Ivey presented to the Board of Directors a Resolution for approval and adoption of the 2023 budget, appropriating funds therefor and certification of a mill levy th4ereunder. Following discussion, upon motion duly made by Director Malone, seconded by Director Satt and, upon vote, unanimously carried, the approved Resolution Nos. 2022-11-01 and 2022-11-02, as discussed, and execution of the Certification of Budget and Certification of Mill Levies was authorized, subject to receipt of final Certification of Assessed Valuation from the County on or before December 10, 2022. The District Accountant was authorized to transmit the Certification of Mill Levies to the Board of County Commissioners of Grand County, no later than December 15, 2022. The District Manager was further authorized to transmit the Certification of Budget to the Division of Local Government no later than January 31, 2023.

Legal Matters -

May 2, 2023 Regular
Directors' Election:

The Board discussed the May 2, 2023 Regular Directors' Election.

Following review and discussion, upon motion duly made by Director Sederberg, seconded by Director Malone, and upon vote unanimously carried, the Board adopted Resolution No. 2022-11-03; Resolution Calling a Regular Election for Directors on May 2, 2023, appointing Peggy Ripko as the

RECORD OF PROCEEDINGS

Designated Election Official (“DEO”), and authorizing the DEO to perform all tasks required for the conduct of a mail ballot election.

Annual Resolution:

Attorney Ivey presented to and reviewed with the Board a resolution, prepared annually to handle the District’s ongoing operation and business.

Following review and discussion, upon motion duly made by Director Malone, seconded by Director Satt, and upon vote unanimously carried, the Board adopted Resolution No. 2022-11-04 Annual Resolution.

Election of Officers:

The Board entered into discussion regarding the appointment of officers.

Following discussion, upon motion duly made by Director Malone, seconded by Director Satt and, upon vote, unanimously carried, the following slate of officers was appointed:

President/Chairman: Paul T. Malone
Secretary: Aaron C. Tiley
Treasurer: Natalie L. Satt
Assistant Secretary: Lorena Sederberg
Assistant Secretary: John Clayton Iman

§32-1-809, C.R.S.,
Transparency Notice:

The Board discussed §32-1-809, C.R.S. reporting requirements and mode of eligible elector notification for 2023.

Following discussion, upon motion duly made by Director Malone, seconded by Director Satt and, upon vote, unanimously carried, the Board determined to post the required transparency notice information on the Special District Association’s website and the District website.

2022 Legislative Report:

Attorney Ivey presented to and reviewed with the Board the a memorandum regarding 2022 legislation.

SB 21-262 Website
Compliance:

Attorney Ivey presented to and reviewed with the Board a memorandum regarding website compliance.

RECORD OF PROCEEDINGS

Operations & Maintenance Matters/ Capital Project Matters:	There were no operations & maintenance matters/capital project matters.
Other Business - Consider Engagement of Consultants:	The Board discussed the engagement of consultants.
Bond Counsel	The Board discussed the engagement of Bond Counsel. No action was taken.
Underwriter:	The Board discussed the engagement of Underwriter. No action was taken
Engineer:	The Board discussed the engagement of Engineer. No action was taken.
Adjourn:	There being no further business to come before the Board, upon motion of, second of, and unanimous vote, the meeting was adjourned.

Secretary of the Meeting

NOTICE OF CANCELLATION
and
CERTIFIED STATEMENT OF RESULTS
§1-13.5-513(6), 32-1-104, 1-11-103(3) C.R.S.

NOTICE IS HEREBY GIVEN by the Sojourn at Idlewild Metropolitan District, Grand County, Colorado, that at the close of business on the sixty-third day before the election, there were not more candidates for director than offices to be filled, including candidates filing affidavits of intent to be write-in candidates; therefore, the election to be held on May 2, 2023 is hereby canceled pursuant to section 1-13.5-513(6) C.R.S.

The following candidates are declared elected for the following terms of office:

<u>Name</u>	<u>Term</u>
John Clayton Iman	Second Regular Election, May 2027
Vacant	Second Regular Election, May 2027

/s/ Peggy Ripko

(Designated Election Official)

Contact Person for the District:	Peggy Ripko
Telephone Number of the District:	303-987-0835
Address of the District:	141 Union Boulevard, Suite 150, Lakewood, CO 80228
District Facsimile Number:	303-987-2032
District Email:	pripko@sdmsi.com

Sojourn at Idlewild Metropolitan District
November-22

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Icenogle Seaver Pogue, P.C.	22584	10/31/2022	10/31/2022	\$ 1,752.13	Legal	1675
Special District Management Services, Inc.	Oct-22	10/31/2022	10/31/2022	\$ 621.60	Accounting	1612
Special District Management Services, Inc.	Oct-22	10/31/2022	10/31/2022	\$ 6.20	Miscellaneous	1685
Special District Management Services, Inc.	Oct-22	10/31/2022	10/31/2022	\$ 710.40	Management	1680
				\$ 3,090.33		

**Sojourn at Idlewild Metropolitan District
November-22**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 3,090.33			\$ 3,090.33
	\$	-		
Total Disbursements from Checking Acct	\$3,090.33	\$0.00	\$0.00	\$3,090.33

**Sojourn at Idlewild Metropolitan District
December-22**

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Colorado Special Districts Property and Liability Pool	23PL-393-1890	9/6/2022	9/6/2022	\$ 2,113.00	Prepaid Expenses	1143
Icenogle Seaver Pogue, P.C.	22674	11/30/2022	11/30/2022	\$ 824.50	Legal	1675
Special District Management Services, Inc.	Nov-22	11/30/2022	11/30/2022	\$ 148.00	Accounting	1612
Special District Management Services, Inc.	Nov-22	11/30/2022	11/30/2022	\$ 2.20	Miscellaneous	1685
Special District Management Services, Inc.	Nov-22	11/30/2022	11/30/2022	\$ 207.20	Management	1680
T Charles Wilson	11453	9/27/2022	1/1/2023	\$ 495.00	Prepaid Expenses	1143
				\$ 3,789.90		

**Sojourn at Idlewild Metropolitan District
December-22**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 3,789.90	\$ -		\$ 3,789.90
Total Disbursements from Checking Acct	\$3,789.90	\$0.00	\$0.00	\$3,789.90

Sojourn at Idlewild Metropolitan District
January-23

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Colorado Special Districts Property and Liability Pool	43652	12/20/2022	12/20/2022	\$ 287.00	Insurance/SDA Dues	1670
Icenogle Seaver Pogue, P.C.	22818	12/31/2022	12/31/2022	\$ 1,216.50	Legal	1675
Special District Management Services, Inc.	Dec-22	12/31/2022	12/31/2022	\$ 769.60	Accounting	1612
Special District Management Services, Inc.	Dec-22	12/31/2022	12/31/2022	\$ 4.60	Miscellaneous	1685
Special District Management Services, Inc.	Dec-22	12/31/2022	12/31/2022	\$ 370.00	Management	1680
Special District Management Services, Inc.	Dec-22	12/31/2022	12/31/2022	\$ 118.40	Election	1635
				\$ 2,766.10		

**Sojourn at Idlewild Metropolitan District
January-23**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 2,766.10			\$ 2,766.10
	\$	-		
Total Disbursements from Checking Acct	\$2,766.10	\$0.00	\$0.00	\$2,766.10

**Sojourn at Idlewild Metropolitan District
February-23**

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Icenogle Seaver Pogue, P.C.	22970	1/31/2023	1/31/2023	\$ 1,668.25	Legal	1675
Special District Association	2023 Annual Membership	2/7/2023	2/7/2023	\$ 295.09	Insurance/Dues	1670
Special District Management Services, Inc.	Jan-23	1/31/2023	1/31/2023	\$ 592.00	Accounting	1612
Special District Management Services, Inc.	Jan-23	1/31/2023	1/31/2023	\$ 10.00	Miscellaneous	1685
Special District Management Services, Inc.	Jan-23	1/31/2023	1/31/2023	\$ 624.00	Management	1680
Special District Management Services, Inc.	Jan-23	1/31/2023	1/31/2023	\$ 96.00	Election	1635
				\$ 3,285.34		

**Sojourn at Idlewild Metropolitan District
February-23**

	General	Debt	Capital	Totals
Disbursements	\$ 3,285.34			\$ 3,285.34
		\$ -		
Total Disbursements from Checking Acct	\$3,285.34	\$0.00	\$0.00	\$3,285.34

Sojourn at Idlewild Metropolitan District
March-23

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Icenogle Seaver Pogue, P.C.	23123	2/28/2023	2/28/2023	\$ 469.70	Legal	1675
Special District Management Services, Inc.	Feb-23	2/28/2023	2/28/2023	\$ 592.00	Accounting	1612
Special District Management Services, Inc.	Feb-23	2/28/2023	2/28/2023	\$ 2.40	Miscellaneous	1685
Special District Management Services, Inc.	Feb-23	2/28/2023	2/28/2023	\$ 176.00	Management	1680
Special District Management Services, Inc.	Feb-23	2/28/2023	2/28/2023	\$ 288.00	Election	1635
				\$ 1,528.10		

**Sojourn at Idlewild Metropolitan District
March-23**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 1,528.10			\$ 1,528.10
		\$ -		
Total Disbursements from Checking Acct	\$1,528.10	\$0.00	\$0.00	\$1,528.10

Sojourn at Idlewild Metropolitan District
April-23

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Column Software PBC	22228D07-0002	3/20/2023	4/20/2023	\$ 29.08	Election	1635
Column Software PBC	22228D07-0001	2/3/2023	2/4/2023	\$ 53.68	Election	1635
Icenogle Seaver Pogue, P.C.	23351	3/31/2023	3/31/2023	\$ 331.50	Legal	1675
RLI Surety	1622089	4/6/2023	4/7/2023	\$ 100.00	Insurance/SDA Dues	1670
Special District Management Services, Inc.	Mar-23	3/31/2023	3/31/2023	\$ 480.00	Accounting	1612
Special District Management Services, Inc.	Mar-23	3/31/2023	3/31/2023	\$ 2.80	Miscellaneous	1685
Special District Management Services, Inc.	Mar-23	3/31/2023	3/31/2023	\$ 432.00	Management	1680
Special District Management Services, Inc.	Mar-23	3/31/2023	3/31/2023	\$ 176.00	Election	1635
				\$ 1,605.06		

**Sojourn at Idlewild Metropolitan District
April-23**

	General	Debt	Capital	Totals
Disbursements	\$ 1,605.06			\$ 1,605.06
		\$ -		
Total Disbursements from Checking Acct	\$1,605.06	\$0.00	\$0.00	\$1,605.06

Sojourn at Idlewild Metropolitan District

May-23

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Icenogle Seaver Pogue, P.C.	23451	5/15/2023	5/15/2023	\$ 928.50	Legal	1675
Special District Management Services, Inc.	Apr-23	4/30/2023	4/30/2023	\$ 352.00	Accounting	1612
Special District Management Services, Inc.	Apr-23	4/30/2023	4/30/2023	\$ 3.40	Miscellaneous	1685
Special District Management Services, Inc.	Apr-23	4/30/2023	4/30/2023	\$ 1,844.60	Management	1680
Special District Management Services, Inc.	Apr-23	4/30/2023	4/30/2023	\$ 32.00	Election	1635
				\$ 3,160.50		

**Sojourn at Idlewild Metropolitan District
May-23**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 3,160.50			\$ 3,160.50
	\$	-		
Total Disbursements from Checking Acct	\$3,160.50	\$0.00	\$0.00	\$3,160.50

Sojourn at Idlewild Metropolitan District
June-23

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Ar	Account Number
Icenogle Seaver Pogue, P.C.	23682	5/31/2023	5/31/2023	\$ 1,157.00	Legal	1675
Special District Management Services, Inc.	May-23	5/31/2023	5/31/2023	\$ 336.00	Accounting	1612
Special District Management Services, Inc.	May-23	5/31/2023	5/31/2023	\$ 2.20	Miscellaneous	1685
Special District Management Services, Inc.	May-23	5/31/2023	5/31/2023	\$ 233.20	Managemen	1680
Special District Management Services, Inc.	May-23	5/31/2023	5/31/2023	\$ 48.00	Election	1635
				\$ 1,776.40		

**Sojourn at Idlewild Metropolitan District
June-23**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 1,776.40	\$ -		\$ 1,776.40
Total Disbursements from Checking Acct	\$1,776.40	\$0.00	\$0.00	\$1,776.40

Sojourn at Idlewild Metropolitan District
July-23

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Icenogle Seaver Pogue, P.C.	23902	6/30/2023	6/30/2023	\$ 877.50	Legal	1675
Special District Management Services, Inc.	Jun-23	6/30/2023	6/30/2023	\$ 304.00	Accounting	1612
Special District Management Services, Inc.	Jun-23	6/30/2023	6/30/2023	\$ 1.60	Miscellaneous	1685
Special District Management Services, Inc.	Jun-23	6/30/2023	6/30/2023	\$ 592.00	Management	1680
Special District Management Services, Inc.	Jun-23	6/30/2023	6/30/2023	\$ 80.00	Election	1635
				\$ 1,855.10		

**Sojourn at Idlewild Metropolitan District
July-23**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 1,855.10			\$ 1,855.10
		\$ -		
Total Disbursements from Checking Acct	\$1,855.10	\$0.00	\$0.00	\$1,855.10

Sojourn at Idlewild Metropolitan District
August-23

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Icenogle Seaver Pogue, P.C.	1430 7-2023	7/31/2023	7/31/2023	\$ 1,848.63	Legal	1675
Special District Management Services, Inc.	Jul-23	7/31/2023	7/31/2023	\$ 196.60	Accounting	1612
Special District Management Services, Inc.	Jul-23	7/31/2023	7/31/2023	\$ 1.80	Miscellaneous	1685
Special District Management Services, Inc.	Jul-23	7/31/2023	7/31/2023	\$ 315.60	Management	1680
				\$ 2,362.63		

**Sojourn at Idlewild Metropolitan District
August-23**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 2,362.63	\$ -		\$ 2,362.63
Total Disbursements from Checking Acct	\$2,362.63	\$0.00	\$0.00	\$2,362.63

Sojourn at Idlewild Metropolitan District

September-23

Vendor	Invoice #	Date	Due Date	Amount in l	Expense Account	Account Number
Icenogle Seaver Pogue	1430 8-202	8/31/2023	8/31/2023	\$ 550.50	Legal	1675
Special District Management Services, Inc.	Aug-23	8/31/2023	8/31/2023	\$ 404.60	Accounting	1612
Special District Management Services, Inc.	Aug-23	8/31/2023	8/31/2023	\$ 2.40	Miscellaneous	1685
Special District Management Services, Inc.	Aug-23	8/31/2023	8/31/2023	\$ 246.00	Management	1680
				\$ 1,203.50		

**Sojourn at Idlewild Metropolitan District
September-23**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 1,203.50			\$ 1,203.50
		\$ -		
Total Disbursements from Checking Acct	\$1,203.50	\$0.00	\$0.00	\$1,203.50

Sojourn at Idlewild Metropolitan District

October-23

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Icenogle Seaver Pogue, P.C.	24431 9-2023	9/30/2023	9/30/2023	\$ 1,236.50	Legal	1675
Special District Management Services, Inc.	Sep-23	9/30/2023	9/30/2023	\$ 260.60	Accounting	1612
Special District Management Services, Inc.	Sep-23	9/30/2023	9/30/2023	\$ 2.60	Miscellaneous	1685
Special District Management Services, Inc.	Sep-23	9/30/2023	9/30/2023	\$ 280.00	Management	1680
				\$ 1,779.70		

**Sojourn at Idlewild Metropolitan District
October-23**

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 1,779.70			\$ 1,779.70
		\$ -		
Total Disbursements from Checking Acct	\$1,779.70	\$0.00	\$0.00	\$1,779.70

**CERTIFICATION OF VALUATION BY
Grand County COUNTY ASSESSOR**

New Tax Entity? YES NO

Date 08/21/2023

NAME OF TAX ENTITY: SOJOURN AT IDLEWILD METRO 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 2023 :

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$ 440,450
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$ 583,810
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$ 0
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$ 583,810
5.	NEW CONSTRUCTION: *	5.	\$ 0
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.	\$0.00
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.	\$0.00

- ‡ 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 & 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. CONSTUTION AND 39-5-121(2)(b), C.R.S., THE Grand County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 :

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$ 2,092,500
ADDITIONS TO TAXABLE REAL PROPERTY			
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$ 0
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.	\$ 0

DELETIONS FROM TAXABLE REAL PROPERTY

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$ 0
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 **\$ 2,092,500**

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:
HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** **\$ 0**
** 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.

SOJOURN AT IDLEWILD METROPOLITAN DISTRICT
Assessed Value, Property Tax and Mill Levy Information

2022 Actual	2023 Adopted Budget	2024 Preliminary Budget
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Assessed Valuation	\$	-	\$	440,450	\$	583,810
---------------------------	----	---	----	---------	----	---------

Mill Levy

General Fund	-			55.664		55.664
Debt Service Fund	-			-		-
Refunds and Abatements	-			-		-

Total Mill Levy		-		55.664		55.664

Property Taxes

General Fund	\$	-	\$	24,517	\$	32,497
Debt Service Fund		-		-		-
Refunds and Abatements		-		-		-

Actual/Budgeted Property 1	\$	-	\$	24,517	\$	32,497

SOJOURN AT IDLEWILD METROPOLITAN DISTRICT

GENERAL FUND 2024 Preliminary Budget with 2022 Actual, 2023 Adopted Budget, and 2023 Estimated

	2022 Actual	01/23-06/23 YTD Actual	2023 Adopted Budget	2023 Estimated	2024 Budget
BEGINNING FUND BALANCE	\$ -	\$ 6,749	\$ -	\$ 6,749	\$ 21,116
REVENUE					
Property Tax Revenue	-	24,517	24,517	24,517	32,497
Specific Ownership Taxes	-	637	1,471	1,471	1,950
Total Revenue	-	25,154	25,988	25,988	34,447
Total Funds Available	-	31,903	25,988	32,737	55,563
EXPENDITURES					
Accounting	3,000	3,122	8,000	8,000	8,500
Audit	-	-	-	-	-
Management	2,143	3,680	15,000	10,000	15,000
Election	-	841	1,000	1,000	-
Insurance/SDA Dues	-	395	3,500	395	1,500
Legal	10,814	5,771	15,000	15,000	15,000
Miscellaneous	-	25	3,000	1,000	3,000
Treasurer's Fees	-	-	1,226	1,226	1,625
Contingency	-	-	3,000	-	3,000
Total Expenditures	15,957	13,835	49,726	36,621	47,625
Transfers and Other Sources (Uses)					
Emergency Reserve	-	-	780	-	1,033
Developer Advances	22,706	3,285	25,000	25,000	20,000
Total Expenditures Requiring Appropriation	15,957	13,835	50,506	36,621	48,658
ENDING FUND BALANCE	\$ 6,749	\$ 21,354	\$ 483	\$ 21,116	\$ 26,905

STATE OF COLORADO
COUNTY OF GRAND
TOWN OF WINTER PARK
SOJOURN AT IDLEWILD METROPOLITAN DISTRICT
2024 BUDGET RESOLUTION

The Board of Directors of the Sojourn at Idlewild Metropolitan District, Town of Winter Park, Grand County, Colorado held a special meeting on Monday November 6, 2023, at the hour of 8:30 A.M., via video conference at <https://us02web.zoom.us/j/5469119353?pwd=SmtlcHJETFhCQUZEcVBBOGZVU3Fqdz09> and via telephone conference at Dial In: 1-253-215-8782; Meeting ID: 546 911 9353; Passcode: 912873.

The following members of the Board of Directors were present:

President: Paul T. Malone
Secretary/Treasurer: John Clayton Iman

Also present were:

Mr. Solin reported that proper notice was made to allow the Board of Directors of the Sojourn at Idlewild Metropolitan District to conduct a public hearing on the 2024 budget and, prior to the meeting, each of the directors had been notified of the date, time and place of this meeting and the purpose for which it was called. It was further reported that this meeting is a special meeting of the Board of Directors of the District and that a notice of special meeting was posted on a public website of the District, <https://sojourn-idlewildmd.colorado.gov/>, no less than twenty-four hours prior to the holding of the meeting, and to the best of his knowledge, remains posted to the date of this meeting.

Thereupon, Director _____ introduced and moved the adoption of the following Resolution:

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN AND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOJOURN AT IDLEWILD METROPOLITAN DISTRICT, TOWN OF WINTER PARK, GRAND COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, the Board of Directors (the “Board”) of the Sojourn at Idlewild Metropolitan District (the “District”) has authorized its treasurer and accountant to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget was submitted to the Board for its review and consideration on or before October 15, 2023; and

WHEREAS, the proposed budget is less than fifty thousand dollars (\$50,000.00), due and proper notice was made by posting in three public places within the District’s boundaries a notice indicating (i) the date and time of the hearing at which the adoption of the proposed budget will be considered; (ii) that the proposed budget is available for inspection by the public at a designated place; (iii) that any interested elector of the District may file any objections to the proposed budget at any time prior to the final adoption of the budget by the District; and (iv) if applicable, the amount of the District’s increased property tax revenues resulting from a request to the Division pursuant to Section 29-1-302(1), C.R.S.; and the Affidavit of Posting evidencing the same is attached hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, the proposed budget was open for inspection by the public at the designated place; and

WHEREAS, a public hearing was held on Monday, November 6, 2023 and interested electors were given the opportunity to file or register any objections to said proposed budget and any such objections were considered by the Board; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available to the Board regarding the effects of Section 29-1-301, C.R.S., and Article X, Section 20 of the Colorado Constitution; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law; and

WHEREAS, pursuant to Section 29-1-113(1), C.R.S., the Board shall cause a certified copy of the budget, including the budget message and any resolutions adopting the budget, appropriating moneys and fixing the rate of any mill levy, to be filed with the Division of Local Government within thirty (30) days following the beginning of the fiscal year of the budget adopted; and

WHEREAS, pursuant to Section 32-1-1201, C.R.S., the Board shall determine in each year the amount of money necessary to be raised by taxation, taking into consideration those items required by law, and shall certify the rate so fixed to the board of county commissioners of each county within the District or having a portion of its territory within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SOJOURN AT IDLEWILD METROPOLITAN DISTRICT, TOWN OF WINTER PARK, GRAND COUNTY, COLORADO:

Section 1. Summary of 2024 Revenues and 2024 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2024, as more specifically set forth in the budget attached hereto as Exhibit B and incorporated herein by this reference, are accepted and approved.

Section 2. Adoption of Budget. That the budget as submitted, and if amended, then as amended, and attached hereto as Exhibit B and is approved and adopted as the budget of the District for fiscal year 2024. In the event the final assessed valuation provided by the Grand County Assessor's Office differs from the assessed valuation used in the proposed budget, the District's accountant is hereby directed to modify and/or adjust the budget and mill levy certification as needed to reflect the final assessed valuation without the need for additional Board authorization.

Section 3. Senate Bill 23-303 and Proposition HH. That the passage of Proposition HH at the November 7, 2023 general election would result in the implementation of various provisions of Senate Bill 23-303 which will impact the District's budget, including, but not limited to, the addition of Section 29-1-306, C.R.S., which limits the increase in the District's property tax revenue to no more than a prescribed inflation amount subject to exclusion of revenue from certain sources. That, as part of the preparation of the proposed budget and [as included in Exhibit B], the District's accountant calculated the "property tax limit" as defined in and in the manner set forth in Section 29-1-306, C.R.S. and has determined that the District's property tax revenue for property tax year 2023 will not increase by more than "inflation" (as defined in in Section 29-1-306(1)(a), C.R.S.) from the District's property tax revenue for the property tax year 2022 and therefore the property tax limit will not be exceeded by imposition of the mill levies included in the budget of the District for fiscal year 2024. In performing the property tax limit calculation, the District has directed that for purposes of Section 29-1-306(2)(b), C.R.S. the most recently published estimate of inflation for the 2022 calendar year available at the time of preparation of the 2024 budget be utilized by the District's accountant. Finally, that the due to the timing of the November 7, 2023 general election and the requirement that the District be provided a proposed budget for its review and consideration on or before October 15, 2023, the District's accountant has made a good faith effort and used the best information available at the time of preparation of

the budget to provide the District with alternative scenarios showing a proposed budget and mill levies for fiscal year 2024 in the event that Proposition HH passes and alternatively in the event that Proposition HH does not pass. Due to the uncertainty of the outcome of the passage of Proposition HH and the significant possibility that the final assessed valuations differ from the preliminary assessed valuations, once the outcome of Proposition HH is known and the final assessed valuations are provided by the Grand County Assessor's Office, the District's accountant is hereby directed to modify and/or adjust the budget and mill levy certification as needed to reflect the final assessed valuation without the need for additional Board authorization.

Section 4. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

Section 5. Budget Certification. That the budget shall be certified by John Clayton Iman, Secretary and Treasurer of the District, and made a part of the public records of the District and a certified copy of the approved and adopted budget shall be filed with the Division of Local Government.

Section 6. 2024 Levy of General Property Taxes. That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the General Fund for operating expenses is \$32,497 and that the 2023 valuation for assessment, as certified by the Grand County Assessor, is \$583,810. That for the purposes of meeting all general operating expenses of the District during the 2024 budget year, there is hereby levied a tax of 55.664 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2024.

Section 7. 2024 Levy of Debt Retirement Expenses. That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the Debt Service Fund for debt retirement expense is \$-0- and that the 2023 valuation for assessment, as certified by the Grand County Assessor, is \$583,810. That for the purposes of meeting all debt retirement expenses of the District during the 2024 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2024.

Section 8. 2024 Mill Levy Adjustment. The Board may adjust the mill levy, as specifically set forth in the District's Service Plan (the "Adjusted Mill Levy"). The Board hereby determines in good faith to establish the Adjusted Mill Levy as set forth in the mill levy certification attached hereto as Exhibit C pursuant to the authority granted by its Service Plan to ensure that the District's revenues shall be neither diminished nor enhanced as a result of the changes effecting the mill levy. Subject to adjustment and finalization by the District's accountant in accordance with Sections 2 and 3 hereof, the Board further authorizes that the Adjusted Mill Levy be reflected in the District's Certification of Tax Levies to be submitted to the Board of County Commissioners of Grand County on or before December 15, 2023, for collection in 2024.

Section 9. Certification to County Commissioners. That the Board Secretary and/or District's accountant are hereby authorized and directed to immediately certify to the Board of

County Commissioners of Grand County, the mill levy for the District hereinabove determined and set. That said certification shall be in substantially the following form attached hereto as Exhibit C and incorporated herein by this reference.

[The remainder of this page is intentionally left blank.]

The foregoing Resolution was seconded by Director _____.

RESOLUTION APPROVED AND ADOPTED THIS 6TH DAY OF NOVEMBER 2023.

SOJOURN AT IDLEWILD METROPOLITAN DISTRICT

By: _____
Paul T. Malone
Its: President

ATTEST:

By: John Clayton Iman
Its: Secretary/Treasurer

STATE OF COLORADO
COUNTY OF GRAND
TOWN OF WINTER PARK
SOJOURN AT IDLEWILD METROPOLITAN DISTRICT

I, John Clayton Iman, hereby certify that I am a director and the duly elected and qualified Secretary and Treasurer of the Sojourn at Idlewild Metropolitan District, and that the foregoing constitutes a true and correct copy of the record of proceedings of the Board of Directors of the District, adopted at a special meeting of the Board of Directors of the Sojourn at Idlewild Metropolitan District held on November 6, 2023, via video conference at <https://us02web.zoom.us/j/5469119353?pwd=SmtlcHJETFhCQUZEcVBBOGZVU3Fqdz09> and via telephone conference at Dial In: 1-253-215-8782; Meeting ID: 546 911 9353; Passcode: 912873, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2024; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 6th day of November 2023.

John Clayton Iman, Secretary/Treasurer

[SEAL]

EXHIBIT A

Affidavit
Notice as to Proposed 2024 Budget

**NOTICE AS TO PROPOSED 2024 BUDGET AND HEARING
SOJOURN AT IDLEWILD METROPOLITAN DISTRICT**

NOTICE IS HEREBY GIVEN that a proposed budget has been submitted to the **SOJOURN AT IDLEWILD METROPOLITAN DISTRICT** for the ensuing year of 2024. A copy of such proposed budget has been filed in the office of Special District Management Services, Inc., 141 Union Boulevard, Suite 150, Lakewood, Colorado, where same is open for public inspection. Such proposed budget will be considered at a hearing at the special meeting of the Sojourn at Idlewild Metropolitan District to be held at 8:30 A.M., on Monday, November 6, 2023. The meeting will be held via video conference at <https://us02web.zoom.us/j/5469119353?pwd=SmtlcHJETFhCQUZEcVBBOGZVU3Fqdz09> and via telephone conference at Dial-In: 1-253-215-8782, Meeting ID: 546 911 9353, Passcode: 912873. Any interested elector within the Sojourn at Idlewild Metropolitan District may inspect the proposed budget and file or register any objections at any time prior to the final adoption of the 2024 budget.

**BY ORDER OF THE BOARD OF DIRECTORS:
SOJOURN AT IDLEWILD METROPOLITAN DISTRICT**

By: /s/ ICENOGLE | SEAVER | POGUE
A Professional Corporation

EXHIBIT B

Budget Document
Budget Message

SOJOURN AT IDLEWILD METROPOLITAN DISTRICT
Assessed Value, Property Tax and Mill Levy Information

2022 Actual	2023 Adopted Budget	2024 Preliminary Budget
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Assessed Valuation	\$	-	\$	440,450	\$	583,810
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Mill Levy

General Fund	-			55.664		55.664
Debt Service Fund	-			-		-
Refunds and Abatements	-			-		-

Total Mill Levy		-		55.664		55.664

Property Taxes

General Fund	\$	-	\$	24,517	\$	32,497
Debt Service Fund		-		-		-
Refunds and Abatements		-		-		-

Actual/Budgeted Property 1	\$	-	\$	24,517	\$	32,497

SOJOURN AT IDLEWILD METROPOLITAN DISTRICT

GENERAL FUND 2024 Preliminary Budget with 2022 Actual, 2023 Adopted Budget, and 2023 Estimated

	2022 Actual	01/23-06/23 YTD Actual	2023 Adopted Budget	2023 Estimated	2024 Budget
BEGINNING FUND BALANCE	\$ -	\$ 6,749	\$ -	\$ 6,749	\$ 21,116
REVENUE					
Property Tax Revenue	-	24,517	24,517	24,517	32,497
Specific Ownership Taxes	-	637	1,471	1,471	1,950
Total Revenue	-	25,154	25,988	25,988	34,447
Total Funds Available	-	31,903	25,988	32,737	55,563
EXPENDITURES					
Accounting	3,000	3,122	8,000	8,000	8,500
Audit	-	-	-	-	-
Management	2,143	3,680	15,000	10,000	15,000
Election	-	841	1,000	1,000	-
Insurance/SDA Dues	-	395	3,500	395	1,500
Legal	10,814	5,771	15,000	15,000	15,000
Miscellaneous	-	25	3,000	1,000	3,000
Treasurer's Fees	-	-	1,226	1,226	1,625
Contingency	-	-	3,000	-	3,000
Total Expenditures	15,957	13,835	49,726	36,621	47,625
Transfers and Other Sources (Uses)					
Emergency Reserve	-	-	780	-	1,033
Developer Advances	22,706	3,285	25,000	25,000	20,000
Total Expenditures Requiring Appropriation	15,957	13,835	50,506	36,621	48,658
ENDING FUND BALANCE	\$ 6,749	\$ 21,354	\$ 483	\$ 21,116	\$ 26,905

EXHIBIT C

Certification of Tax Levy

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of _____, Colorado.

On behalf of the _____,
(taxing entity)^A
 the _____,
(governing body)^B
 of the _____,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ _____ assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ _____ (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: _____ for budget/fiscal year _____.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE <small>(see end notes for definitions and examples)</small>	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< _____ > mills	\$ < _____ >
SUBTOTAL FOR GENERAL OPERATING:	 mills	 \$
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: <small>[Sum of General Operating Subtotal and Lines 3 to 7]</small>	 mills	 \$

Contact person: _____ Daytime phone: () _____
 (print)

Signed: _____ Title: _____

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

- 1. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

- 2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS^K:

- 3. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

- 4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Sojourn at Idlewild Metropolitan District of the Town of Winter Park, Grand County, Colorado on this 6th day of November 2023.

John Clayton Iman, Secretary/Treasurer

S E A L

**ANNUAL RESOLUTION OF
THE BOARD OF DIRECTORS OF THE
SOJOURN AT IDLEWILD METROPOLITAN DISTRICT**

At a special meeting of the Board of Directors of the Sojourn at Idlewild Metropolitan District, Town of Winter Park, Grand County, Colorado, held at 8:30 A.M., on Monday, November 6, 2023 via video conference at <https://us02web.zoom.us/j/5469119353?pwd=SmtlcHJETFhCQUZEcVBBOGZVU3Fqdz09>, and via telephone conference at Dial In: 1-253-215-8782, Meeting ID: 546 911 9353, Passcode: 912873, at which a quorum was present, the following resolution was adopted:

WHEREAS, the Sojourn at Idlewild Metropolitan District (the “District”) was organized as a special district pursuant to an Order of the District Court in and for the County of Grand, Colorado, dated May 7, 2022, and is located within the Town of Winter Park, Grand County (the “County”); and

WHEREAS, the Board of Directors of the District (collectively referred to as the “Board” or individually as “Director(s)”) has a duty to perform certain obligations in order to assure the efficient operation of the District; and

WHEREAS, Section 32-1-306, C.R.S. requires the District to file a current, accurate map of its boundaries with the County Assessor, County Clerk and Recorder and the Division of Local Government (the “Division”) on or before January 1 of each year; and

WHEREAS, Sections 24-10-109 and 24-32-116, C.R.S. require that the District provide its name, its principal address and/or mailing address, the name of its agent and the agent’s mailing address to the Department of Local Affairs (the “Department”) and keep such information updated regularly; and

WHEREAS, Section 32-1-809, C.R.S. requires that the Board provide notice, containing certain information about the District, to the eligible electors of the District no more than sixty (60) days prior to and not later than January 15; and

WHEREAS, Section 32-1-104(2), C.R.S. requires that the District, on or before January 15, file a copy of the notice required by Section 32-1-809, C.R.S. with the Board of County Commissioners, the County Assessor, the County Treasurer, the County Clerk and Recorder in each county in which the District is located, the governing body of any municipality in which the District is located and the Division; and

WHEREAS, the Local Government Budget Law of Colorado, Sections 29-1-101 *et seq.*, C.R.S., requires the Board to hold a public hearing on proposed budgets and amendments thereto, to adopt budgets and to file copies of the budgets and amendments thereto; and

WHEREAS, Section 29-1-205(1), C.R.S. requires the District to file a current list of all contracts in effect with other political subdivisions within thirty (30) days of receiving a request therefor from the Division; and

WHEREAS, in accordance with the Public Securities Information Reporting Act, Sections 11-58-101 *et seq.*, C.R.S., issuers of nonrated public securities shall make public within sixty (60) days following the end of each of such issuer's fiscal year, an annual information report or reports with respect to any of such issuer's nonrated public securities which are outstanding as of the end of each such fiscal year; and

WHEREAS, in accordance with Section 29-1-604(1), C.R.S., if expenditures and revenues of the District are not in excess of \$100,000, the District may file an application for exemption from audit with the State Auditor; or in accordance with Section 29-1-604(2)(b), C.R.S., if expenditures and revenues of the District for any fiscal year are at least \$100,000, but not more than \$750,000, the District may file an application for exemption from audit with the State Auditor; or in accordance with Section 29-1-603, C.R.S., the Board shall cause to be made an annual audit of the financial statements of the District for each fiscal year; and

WHEREAS, the Revised Uniform Unclaimed Property Act, Article 13 of Title 38, C.R.S., requires that governmental subdivisions, if applicable, file an annual report listing unclaimed property with the State Treasurer by November 1 of each year; and

WHEREAS, pursuant to Section 32-1-103(15), C.R.S., the legal notices of the District must be published one time, in one newspaper of general circulation in the District, and if there is not one such newspaper of general circulation, then in one newspaper in each county in which the District is located and in which the District also has fifty (50) or more eligible electors; and

WHEREAS, pursuant to Section 24-6-402(2)(c)(I), C.R.S., the Board shall annually designate at the first regular meeting of the calendar year a posting place within the boundaries of the District for posting of notices; and

WHEREAS, pursuant to Sections 32-1-903(2), 24-6-402(2)(c)(I) & (III), and 32-1-903(6)(c) C.R.S., in addition to any other means of full and timely notice, the Board shall be deemed to have given full and timely notice of a public meeting, including an annual meeting, if the Board posts the notice on a public website of the District or in the designated public place within District boundaries, no less than twenty-four (24) hours prior to the meeting; and

WHEREAS, Section 32-1-903(1), C.R.S. requires that the Board shall meet regularly at a time and location to be designated by the Board and such location may be physical, telephonic, electronic, other virtual place, or combination of such means where a meeting can be attended; provided that meetings that are held solely at physical locations must be held at physical locations that are within the boundaries of the District or within the boundaries of any county in which the District is located, in whole or in part, or in any county so long as the meeting location does not exceed twenty (20) miles from the District boundaries, unless the proposed change of location for a meeting appears on the Board agenda of a meeting and a resolution is adopted stating the reason for which meetings of the Board are to be held in a physical location other than under the provisions of Section 32-1-903(1.5), C.R.S. and further stating the date, time and physical location of such meeting; and

WHEREAS, Section 32-1-903(6)(a), C.R.S. requires that the Board hold an annual meeting at a time and location to be designated by the Board and such location may be in person, virtual, or in person and virtual; provided that if the annual meeting is held solely in person, then it must be held at a physical location within the boundaries of the District, within the boundaries of any county in which the District is located, in whole or in part, or within any other county so long as the physical location does not exceed five (5) miles from the District's boundaries; and

WHEREAS, pursuant to Section 32-1-904, C.R.S., the office of the District shall be at some fixed place to be determined by the Board; and

WHEREAS, pursuant to Section 32-1-901(1), C.R.S., each Director, within thirty (30) days after his or her election or appointment to fill a vacancy, shall take an oath or affirmation in accordance with Section 24-12-101, C.R.S., and the oath must be filed with the County Clerk and Recorder, and in accordance with Section 32-1-901(1), C.R.S. with the Clerk of the Court and with the Division; and

WHEREAS, in accordance with Section 32-1-901(2), C.R.S., at the time of filing said oath, there shall also be filed for each Director a bond; and

WHEREAS, in accordance with Section 24-14-102(2), C.R.S., the District may, in lieu of the required bond, purchase crime insurance to protect the District from any dishonesty, theft, or fraud; and

WHEREAS, pursuant to Section 32-1-902(1), C.R.S., the Board shall elect one of its members as chairman of the Board and president of the District, one of its members as a treasurer of the Board and District, and a secretary who may be a member of the Board, or the secretary and treasurer may be one individual, who in such case is a member of the Board; and

WHEREAS, Directors may receive compensation for their services subject to the limitations imposed by Section 32-1-902(3)(a), C.R.S.; and

WHEREAS, Directors are governed by Section 32-1-902(3)(b), C.R.S., which requires any Director to disqualify himself or herself from voting on an issue in which he or she has a conflict of interest, unless the Director has properly disclosed such conflict in compliance with Section 18-8-308, C.R.S.; and

WHEREAS, Directors are governed by Section 32-1-902(4), C.R.S., which requires any Director who owns undeveloped land that constitutes at least twenty percent (20%) of the territory included in the District to properly disclose such fact in compliance with Section 18-8-308, C.R.S. before each meeting of the Board, and such disclosure must be entered into the minutes of such meeting; and

WHEREAS, pursuant to Section 32-1-1001(1)(o), C.R.S. the Board has the power to authorize the use of electronic records and electronic signatures and adopt rules, standards, policies, and procedures for use of electronic records or signatures in accordance with the Uniform Electronic Transaction Act, Sections 24-71.3-101 *et seq.*, C.R.S.; and

WHEREAS, pursuant to Section 24-72-204.5, C.R.S., should the District operate or maintain an electronic mail communications system, the Board must adopt a written policy on any monitoring of electronic mail communications and the circumstances under which it will be conducted; and

WHEREAS, Sections 32-1-1604 and 32-1-1101.5(1), C.R.S. require the District to issue notice of the authorization or incurrence of general obligation indebtedness to the Board of County Commissioners of each county in which the District is located or the governing body of the municipality that has adopted a resolution of approval of the District and to record such notice with the Clerk and Recorder in each county in which the District is located within thirty (30) days of incurring or authorizing such indebtedness; and

WHEREAS, Section 32-1-1101.5(1), C.R.S. requires the District to certify the results of ballot issue elections to incur general obligation indebtedness to the Board of County Commissioners of each county in which the District is located or to the governing body of a municipality that has adopted a resolution of approval of the District within forty-five (45) days after the election, or at least thirty (30) days before issuing any general obligation debt if not previously certified, and requires the District to file a copy of such certificate with the Division of Securities within that timeframe; and

WHEREAS, in accordance with Section 32-1-1101.5(1.5), C.R.S., the Board of County Commissioners or the governing body of a municipality that has adopted a resolution of approval of the District may require the District to file an application for the quinquennial finding of reasonable diligence; and

WHEREAS, in accordance with Section 32-1-207(3)(c), C.R.S., and unless otherwise waived or requested by an earlier date, any special district created after July 1, 2000, must electronically file an annual report for the preceding calendar year by October 1st with the governing body that approved the service plan or, if the jurisdiction has changed due to the annexation into a municipality, the current governing body with jurisdiction over the District, the Division, the State Auditor, and the County Clerk and Recorder, and make the same available on the website of the District; and

WHEREAS, in accordance with the Colorado Governmental Immunity Act, Sections 24-10-101, *et seq.*, C.R.S., the Board is granted the authority to obtain insurance; and

WHEREAS, the Colorado Open Meetings Law at Section 24-6-402(2)(d.5)(II)(A), C.R.S. specifies that discussions that occur in an executive session of a local public body shall be electronically recorded; and

WHEREAS, pursuant to Section 24-6-402(2)(d.5)(II)(E), C.R.S., such electronic recording of executive sessions shall be retained for at least ninety (90) days after the date of the executive session; and

WHEREAS, in accordance with the Public Deposit Protection Act, Sections 11-10.5-101 *et seq.*, C.R.S., the Board shall designate an official custodian with plenary authority to deposit public funds in any bank which has been designated by the Colorado Banking Board as an eligible public depository; and

WHEREAS, in accordance with Section 32-1-104.8, C.R.S., the District must record a public disclosure document and a map of the boundaries of the District with the Clerk and Recorder of each county in which the District is located at any time that an order or decree confirming the inclusion of real property into the District is recorded; and

WHEREAS, in accordance with Section 32-1-104.5, C.R.S., (1) within one year of the date an order and decree has been issued by a district court for a newly organized metropolitan district; or (2) for all metropolitan districts organized after January 1, 2000, by January 1, 2023, such metropolitan district, shall establish, maintain and annually update an official website containing specific information as set forth in Section 32-1-104.5(3)(a), C.R.S.; and

WHEREAS, elections may be held pursuant to the Special District Act, Article 1 of Title 32, C.R.S.; the Uniform Election Code of 1992, Articles 1 to 13 of Title 1, C.R.S.; and the Colorado Local Government Election Code, Article 13.5 of Title 1, C.R.S., for the purpose of (1) electing members of the Board; and (2) presenting certain ballot questions to the eligible electors of the District; and

WHEREAS, Sections 1-1-111(2), 1-13.5-108 and 32-1-804(2), C.R.S. provide that all powers and authority granted to the Board may be exercised by a “Designated Election Official” designated by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SOJOURN AT IDLEWILD METROPOLITAN DISTRICT AS FOLLOWS:

1. The Board directs the District’s engineer to prepare an accurate map in accordance with the standards specified by the Division or directs management to prepare a letter asserting there have been no changes in the boundaries of the District, as applicable, for filing with the County Assessor, County Clerk and Recorder and the Division as required by Section 32-1-306, C.R.S on or before January 1.
2. The Board directs management to notify the Department of the District’s name, principal address and/or mailing address, agent’s name and agent’s mailing address in accordance with Sections 24-10-109 and 24-32-116, C.R.S.
3. The Board directs management to: (1) provide notice, containing certain information about the District, to the eligible electors of the District, not earlier than November 16 and not later than January 15, in one or more of the ways set forth in Section 32-1-809(2), C.R.S; and (2) in accordance with Section 32-1-104(2), C.R.S., file a copy of the notice with the Board of County Commissioners, County Assessor, County Treasurer, County Clerk and Recorder’s Office in each county in which the District is located, the governing body of any municipality in which the

District is located and with the Division. The Board further directs that a copy of the notice shall be made available for public inspection at the principal business office of the District.

4. The Board directs the accountant/treasurer for the District to submit a proposed budget to the Board by October 15; to schedule a public hearing on the proposed budget; to prepare a final budget, including any resolutions adopting the budget, appropriating moneys and fixing the rate of any mill levy; to prepare budget resolutions, including certification of mill levies and amendments to the budget if necessary; to certify the mill levies on or before December 15; and directs management to file the approved budgets and amendments thereto with the proper governmental entities not later than thirty (30) days after the beginning of the fiscal year of the budget adopted, in accordance with the Local Government Budget Law of Colorado.
5. The Board directs management to prepare and file a current list of all contracts in effect with other political subdivisions with the Division within thirty (30) days of receiving a request therefor from the Division, if applicable.
6. The Board directs legal counsel and/or the accountant to prepare and file the annual public securities report for nonrated public securities issued by the District with the Department within sixty (60) days following the end of the District's fiscal year, if applicable.
7. The Board directs the accountant to file either an application for exemption from audit with the State Auditor within three (3) months after the close of the District's fiscal year, or that an audit of the financial statements is prepared and submitted to the Board within six (6) months after the close of the District's fiscal year. Further, the Board directs that the audit report be filed with the State Auditor within thirty (30) days after the Board's receipt of the audit report from the auditor.
8. The Board directs management to prepare the Unclaimed Property Act report and forward to the State Treasurer by November 1, if applicable.
9. The Board designates the *Middle Park Times* as a newspaper of general circulation within the boundaries of the District or in the vicinity of the District if none is circulated within the District, and directs that all legal notices shall be published in accordance with applicable statutes in the *Middle Park Times*.
10. The Board designates the URL Domain <https://sojourn-idlewildmd.colorado.gov/> as the District's official website and posting place for notices of meetings in 2024 pursuant to Sections 24-6-402(2)(c) and 32-1-104.5, C.R.S. and ratifies their designation of <https://sojourn-idlewildmd.colorado.gov/> as the posting place for notices of meetings in 2023 for purposes of Sections 24-6-402(2)(c) and 32-1-104.5, C.R.S. Further, in compliance with Section 24-6-402(2)(III), C.R.S., the Board designates the area located to the west of Ski Idlewild Road approximately

200' south of the intersection with Rendezvous Road, which is a part of the Southwest and Southwest Quarter of Section 28, Township 1 South, Range 75 West, as the public place within the boundaries of the District at which it may post notices of meetings if it is unable to post a notice on the District's official website.

- 11. The Board directs management to maintain and update the official website of the District in compliance with Section 32-1-104.5(3)(a), C.R.S.
- 12. Emergency meetings may be called without notice, if notice is not practicable, by the president of the Board or any two (2) Directors in the event of an emergency that requires the immediate action of the Board in order to protect the public health, safety and welfare of the property owners and residents of the District. If possible, notice of such emergency meeting may be given to the Directors of the Board by telephone or whatever other means are reasonable to meet the circumstances of the emergency, and shall be provided to the public via any practicable means available, *if any*, including, but not limited to, posting notice of such emergency meeting on the District's website, if any. At such emergency meeting, any action within the power of the Board that is necessary for the immediate protection of the public health, safety and welfare may be taken; provided however, that any action taken at an emergency meeting shall be ratified at the first to occur: (a) the next regular meeting of the Board, or (b) the next special meeting of the Board.
- 13. The Board determines to hold a regular meeting on Monday, November 4, 2024 at 8:30 A.M. via online at _____ and via telephone conference at Dial-In: _____, Meeting ID: _____, Passcode: _____. The Board directs those notices of all meetings must include the method or procedures, including the conference number and/or link, by which members of the public can attend the meeting. Any additional means of public participation, if any, will also be designated on the meeting agenda.
- 14. The Board determines to hold its annual meeting as required by Section 32-1-903(6), C.R.S. on Monday, November 4, 2024, at _____.M. via online at _____ and via telephone conference at Dial-In: _____, Meeting ID: _____, Passcode: _____. The Board directs those notices of all meetings must include the method or procedures, including the conference number and/or link, by which members of the public can attend the meeting. Any additional means of public participation, if any, will also be designated on the meeting agenda.
- 15. Pursuant to Section 32-1-904, C.R.S., the Board determined that the office of the District shall be at the offices of Special District Management Services, 141 Union Boulevard, Suite 150, Lakewood, Colorado 80228.
- 16. The Board directs legal counsel to prepare, administer and file an oath or affirmation in accordance with Sections 32-1-901 and 24-12-101, C.R.S. In addition to the oath or affirmation, the Board directs legal counsel to procure either crime insurance in

accordance with Section 24-14-102(2), C.R.S. or a bond for each Director as required by Section 32-1-901, C.R.S. in the total amount of \$10,000, and to file copies of the crime insurance or bond with the Clerk of the Court and the Division.

17. The Board hereby elects the following officers for the District:

President/Chairman: Paul Malone

Treasurer/Secretary: John Clayton Iman

18. The Board directs that each Director may receive compensation for services as Directors in accordance with Sections 32-1-902(3)(a)(I) & (II), C.R.S.
19. The Board has determined that when so directed by one or more Directors legal counsel will file conflict-of-interest disclosures provided by Directors with the Secretary of State seventy-two (72) hours prior to each meeting of the Board. In addition, written disclosures provided by Directors required to be filed with the governing body in accordance with Section 18-8-308, C.R.S. shall be deemed filed with the Directors of the District when filed with the Secretary of State.
20. The Board authorizes the use of electronic records and electronic signatures. Use of electronic records and electronic signatures, when conducting transactions and in relation to the administration of the affairs of the District, will be performed and governed in accordance with the Uniform Electronic Transactions Act, Sections 24-71.3-101 *et seq.*, C.R.S.
21. The Board does not operate or maintain an electronic mail communication system devoted to the District but recognizes that its Directors and consultants may utilize electronic mail to conduct matters on behalf of the District and that such communications may be a public record under the Colorado Open Records Act and may be subject to public inspection under Section 24-72-203, C.R.S.
22. The Board directs legal counsel to issue notice of indebtedness to the Board of County Commissioners or to the governing body of the municipality that has adopted a resolution of approval of the District, as applicable, and to record such notice with the County Clerk and Recorder in each county in which the District is located within thirty (30) days of incurring or authorizing any indebtedness in accordance with Sections 32-1-1604 and 32-1-1101.5(1), C.R.S. The Board also directs legal counsel to certify the results of any ballot issue election to incur general obligation indebtedness to the Board of County Commissioners of each county in which the District is located, to the governing body of a municipality that has adopted a resolution of approval of the District, as applicable, and the Division of Securities within forty-five (45) days after such election, or at least thirty (30) days before the District's issuance of any general obligation debt if not previously certified, in accordance with Section 32-1-1101.5(1), C.R.S.

23. The Board directs legal counsel to prepare and file, if requested, the quinquennial finding of reasonable diligence with the Board of County Commissioners or to the governing body of a municipality that has adopted a resolution of approval of the District, as applicable, in accordance with Section 32-1-1101.5(1.5), C.R.S.
24. The Board directs management to prepare and file an annual report as required under the Service Plan for the District and Section 32-1-207(3)(c), C.R.S., as applicable.
25. The District is currently a member of the Special District Association (“SDA”) and insured through the Colorado Special Districts Property and Liability Pool. The Board directs the District’s accountant to pay the annual SDA membership dues and insurance premiums in a timely manner and complete all necessary conditions of the third-party insurance agent, as applicable. The Board will review all insurance policies and coverage in effect to determine appropriate insurance coverage is maintained, at least biannually.
26. The Board directs the custodian of all electronic recordings of executive sessions to retain all electronic recordings of executive sessions for purposes of the Colorado Open Meetings Law for ninety (90) days after the date of the executive session. The Board further directs the custodian to systematically delete all recordings of executive sessions made for purposes of the Colorado Open Meetings Law at its earliest convenience after the ninetieth (90th) day after the date of the executive session.
27. The Board hereby designates the District’s accountant as its official custodian over public deposits in accordance with Sections 11-10.5-101 *et seq.*, C.R.S.
28. The Board directs legal counsel to prepare the special district public disclosure statement in accordance with Section 32-1-104.8, C.R.S. and record the statement with the County Clerk and Recorder at any such time as a decree or order of inclusion of real property into the District’s boundaries is recorded.
29. David Solin, of Special District Management Services, Inc., is hereby appointed as the “Designated Election Official” of the Board for any elections to be held during 2024 and any subsequent year unless another Designated Election Official is appointed by resolution. The Board hereby grants all powers and authority for the proper conduct of the election to the Designated Election Official, including, but not limited to, appointing election judges, appointing a canvass board, cancelling the election, if applicable, and certifying election results.
30. The Board hereby authorizes legal counsel, the District manager, and District accountant to use the District’s name and a brief description of the work performed for the District for marketing purposes, including identifying the District in presentations, proposals, and publications, provided that no confidential information about the District is revealed.

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Whereupon a motion was made and seconded, and upon a majority vote this Annual Resolution was approved by the Board.

ADOPTED AND APPROVED THIS 6TH DAY OF NOVEMBER 2023.

SOJOURN AT IDLEWILD METROPOLITAN DISTRICT

Paul T. Malone, President

ATTEST:

John Clayton Iman, Secretary/**Treasurer**

CERTIFICATION

I, John Clayton Iman, Secretary/Treasurer of the Board of the Sojourn at Idlewild Metropolitan District, do hereby certify that the annexed and foregoing Resolution is a true copy from the records of the proceedings of the Board of said District, on file with Icenogle Seaver Pogue, P.C., general counsel to the District.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the District, at the County of Grand, Colorado, this 6th day of November 2023.

John Clayton Iman, Secretary/Treasurer

[SEAL]



ICENOGL SEAVR POGUE

MEMORANDUM

TO: Board of Directors, Managers, and other District Representatives

FROM: Icenogle Seaver Pogue, P.C.

DATE: July 21, 2023

RE: Summary of 2023 Legislation

INTRODUCTION

The First Regular Session of the Seventy-Fourth General Assembly of the State of Colorado (the “General Assembly”) convened on January 9, 2023, and adjourned on May 8, 2023. This memorandum summarizes certain bills enacted into law in 2023 that may impact special districts, either directly or indirectly. The Colorado Revised Statutes (“C.R.S.”) should be consulted for the complete statutory requirements of the legislation discussed herein.

SPECIAL DISTRICTS GENERALLY

Special District Construction Contracts

HB 23-1023

Under current law, a special district is only required to publish a notice for bids on all construction contracts for work, material, or both if the expense is equal to or in excess of \$60,000. House Bill (“HB”) 23-1023, increases the dollar amount threshold from \$60,000 to \$120,000. In addition, this amount shall be adjusted accounting for inflation on July 1, 2028, and every five years thereafter. HB 23-1023 will take effect on August 7, 2023, unless a referendum petition is filed.

Remedies Person with Disabilities

HB 23-1032

This bill prohibits an individual with a disability from being excluded from participation in, or denied the benefits of services, programs, or activities provided by a public entity or a “place of public accommodation.”¹ The bill establishes that a person alleging discrimination on the basis of a disability in employment, housing, or discriminatory advertising must first exhaust available administrative proceedings and remedies before filing an action in district court. In the case of alleged discrimination in a place of public accommodation, an individual may file an action directly with the court. In certain civil suits, the

¹ “Place of public accommodation” means any place of business engaged in any sales to the public and any place offering services, facilities, privileges, advantages, or accommodations to the public, including but not limited to... any sporting or recreational area and facility; any public transportation facility; ... swimming pool, ..., gymnasium, or other establishment conducted to serve the health, appearance, or physical condition of a person; ... or any public building, park, arena, theater, hall, auditorium, museum, library, exhibit, or public facility of any kind whether indoor or outdoor. C.R.S. § 24-34-601(1).

bill permits a court to require compliance with applicable provisions and award either actual monetary damages or levy a statutory fine. This bill took effect on May 25, 2023, upon signature of the Governor.

Homeowners' Association + Metropolitan District Homeowners' Rights Task Forces HB 23-1105

HB 23-1105 creates two task forces: the Homeowners Association Homeowner's Rights Task Force ("HOA Task Force"), and the Metropolitan District Homeowner's Rights Task Force ("Metro Task Force"). Among other things, the HOA Task Force has the authority to investigate Homeowners' Association (HOA) fining authority and practices, foreclosure practices, and communications between HOA and HOA homeowners. The Metro Task Force will be comprised of the State Director of the Division of Housing and the Director of the Division of Real Estate, both *ex officio* members, and two homeowners residing in a metropolitan district, an elected member of a city council, a Colorado licensed attorney who primarily represents homeowners in legal proceedings against metropolitan districts, a representative of a nonprofit organization that represents the affordable housing community, a member of the House of Representatives, a member of the Senate, a Colorado licensed attorney who specializes in metropolitan district law, an elected County Commissioner, a representative of a developer, a representative recommended by a statewide nonprofit organization that represents metropolitan districts in a coalition. Appointments to the Metro Task Force will be made on or before November 1, 2023. The Metro Task Force has the authority to investigate metropolitan district tax levying authority and practices, foreclosure practices, communications between homeowners and metropolitan districts, and metropolitan district governance policies (including voting and elections). The Metro Task Force shall also examine how a metropolitan district that enforces covenants could be transitioned into a common interest community. For purposes of HB 23-1105 a "metropolitan district" is limited to metropolitan districts that were created to finance infrastructure to support a housing subdivision, as such, commercial metropolitan districts would not fall within the purview of HB 23-1105. A metropolitan district shall notify its residents about the task force before the task force holds its first meeting. The Metro Task Force shall prepare an interim report on or before March 1, 2024, and a final report on or before June 15, 2024. HB 23-1105 took effect on May 26, 2023.

Transparency for Metropolitan Districts SB 23-110

Starting on January 1, 2024, all metropolitan district service plans submitted to one or more county commissioners or municipalities must set the maximum mill levy for general obligation indebtedness that may be levied and the maximum debt that may be issued by the metropolitan district. SB 23-110 also requires that beginning in 2023 any metropolitan district with residential units within its boundaries that was organized after January 1, 2000 and is not in inactive status, hold an annual meeting at which no official action will be taken, that includes a presentation regarding the current public infrastructure projects within the metropolitan district and outstanding bonds, a review of unaudited financial statements showing year-to-date revenues and expenditures, and an opportunity for members of the public to ask questions. This meeting must be held in person, virtually, or in person and virtually, provided that, an annual meeting that is held solely in person must be held at a physical location that is within the boundaries of the metropolitan district, within the boundaries of any county in which the metropolitan district is located, in whole or in part, or within any other county so long as the location does not exceed five miles from the metropolitan district's boundaries. In addition, at a meeting at which the board adopts the annual budget for the metropolitan district, the board must provide a public comment period during the meeting. SB 23-110 also requires, that prior to issuing debt to a metropolitan district director or any entity with respect to which a director must make disclosure pursuant to Section 24-18-109, C.R.S., the metropolitan district must receive a statement from a registered municipal advisor certifying that the interest rate satisfies certain statutory requirements set forth in SB 23-110. Finally, SB 23-110 also requires that on or after January 1, 2024, a seller of residential real property within a metropolitan district organized on or after January 1, 2000, must provide the purchaser of the property with the metropolitan district's official website, which will be

provided as part of the Colorado Real Estate Commission approved seller's property disclosure or other concurrent writing . SB 23-110 will take effect on August 7, 2023, unless a referendum petition is filed.

Waterwise Landscaping**SB 23-178**

SB 23-178 clarifies existing laws and establishes new laws relating to waterwise landscaping in associations, common interest communities, and special districts by allowing homeowners to use non-vegetative landscaping. SB 23-178 also allows an association (or, "unit owners' association"), as defined in Section 38-33.3-301, C.R.S. to adopt and enforce design or aesthetic guidelines. SB 23-178 also clarifies that any restrictive covenant, bylaws, or rules or regulations of a common interest community, as defined by Section 38-33.3-103, C.R.S.; or any rules or policy of a special district, as defined in Section 32-1-103, C.R.S.; that prohibits waterwise landscaping is contrary to public policy and is unenforceable. In addition to an association, a common interest community or special district may adopt design or aesthetic guidelines, provided that they do not: (1) prohibit non-vegetative turf grass from being used in the backyard of a unit owner's property; (2) unreasonably mandate the use of hardscape for more than 20% of landscaping in a unit; (3) prohibit vegetable gardens anywhere in the yard of a unit owner; and (4) prohibit property owners from having the option of utilizing at least 80% drought tolerant plantings. In addition, an association must select at least 3 preplanned and preapproved waterwise garden designs for front yards within each individual common interest community. In order to qualify for preapproval, any design must conform to the waterwise design principles laid out in Section 37-60-135(2)(1), C.R.S. Preapproved designs may be selected from The Colorado State University Extension Plant Select Organization's design list. Through Section 38-33-106.5(1)(i)(I)(A), and Section 37-60-126 (11)(a)(III), C.R.S., the laws adopted by SB 23-178 apply to both detached single family homes and attached single family homes sharing one or more walls with another unit, albeit through different statutory provisions. SB 23-178 does not apply to condominiums.

For every unit owner within an association affected by a violation, the unit owner may bring a civil action so as to prevent further violations and may recover actual damages plus \$500.00, costs, and reasonable attorney's fees. A unit owner must also give an association 45 days' notice to cure any violation before filing suit. SB 23-178 will take on effect on August 7, 2023, unless a referendum petition is filed.

EMPLOYMENT

Worker's Compensation**HB 23-1076**

Under current law, if a worker's compensation claim arises out of mental impairment, a claimant is limited to 12 weeks of benefits. HB 23-1076 allows a claimant to claim 36 weeks of benefits. HB 23-1076 also clarifies that, within 45 days of an insurer or self-insured employer terminating an employee's "temporary total disability benefits" as defined in Section 8-42-105(3)(c), C.R.S. an employee may apply for an expedited hearing on any issues stated in Sections 8-42-105(5)(a)(I) – (III), C.R.S. HB 23-1076 also clarifies that all permanent partial disability benefits are not limited to a specific medical treatment. Lastly, HB 23-1076 also clarifies the rules regarding the allocation of costs for an independent medical examination as well as the rules regarding costs and hearings in front of an administrative judge adjudicating worker's compensation disputes. HB 23-1076 will take effect on August 7, 2023, unless a referendum petition is filed.

Additional Uses of Paid Sick Leave**SB 23-017**

SB 23-017 expands the Colorado Healthy Families and Workplaces Act to allow an employee to use sick leave for: grieving, attending a funeral or memorial service, or to deal with financial and/or legal matters incidental to the death of a family member; if an employee needs to care for a family member whose school or place of care has been closed due to inclement weather, loss of power, loss of heating, loss of water, or other unexpected occurrence; or if an employee needs to evacuate their place of residence due to inclement

weather, loss of power, loss of heating, loss of water, or other unexpected occurrence.² SB 23-017 will take effect on August 7, 2023, unless a referendum petition is filed.

Average Weekly Wage Paid Benefits Leave**SB 23-046**

SB 23-046 modifies the calculation of an individual’s weekly leave benefits under the Colorado Paid Family and Medical Leave Insurance (FAMLI) Act by allowing all jobs worked to be included in the calculation. Under the law prior to SB 23-046, only the individual’s average weekly wage from the job or jobs from which the individual was taking leave were included in the calculation. SB 23-046 took effect on March 23, 2023.

Fairness in Job Applications**SB 23-058**

SB 23-058 created the Job Application Fairness Act, which, on or after July 1, 2024, prohibits employers from requesting or requiring, on an initial job application, that an applicant disclose their age, date of birth, and/or their dates of attendance/graduation from an educational institution. An employer may request that an applicant provide additional application materials such as certifications, transcripts, and/or other materials, provided that the employer notifies the applicant they may redact the information outlined above. An employer may also request that an individual verify their compliance with age requirements if required by an occupational qualification and/or federal/state law or regulation, provided verification does not violate the nondisclosure requirements outlined above by, for example, asking for the specific age of the individual. SB 23-058 will take effect on August 7, 2023, unless a referendum petition is filed.

Ensure Equal Pay for Equal Work**SB 23-105**

SB 23-105 amends the Colorado Equal Pay for Equal Work Act. Section 2 of SB 23-105 directs the Director of the Division of Labor and Statistics to adopt new processes for the mediation of complaints of alleged violations of Section 8-5-102, C.R.S., promulgate rules for enforcement and, when violations are founds, to order compliance and/or other relief. SB 23-105 also increases the allowance for back pay from three to six years. Section 3 of SB 23-105 requires an employer to disclose, on every job posting: the date the application window closes, in addition to the already required inclusion of the hourly or salary compensation or range thereof and description of the job’s benefits and other compensation. SB 23-105 also requires that within 30 calendar days of a candidate beginning work, the employer must make reasonable efforts to provide employees whom the employer intends the selected candidate to work with: the selected candidate’s name, the selected candidate’s former job title if the selected candidate was already employed by the employer, the selected candidate’s new job title, and information on how employees may show interest in similar job opportunities should they arise. Additional requirements are applicable for positions with career progression. Nothing in SB 23-105 requires an employer to identify an employee in a way that violates their privacy rights under local, state, or federal law. SB 23-105 will take effect on January 1, 2024, unless a referendum petition is filed.

Public Employees Workplace Protection**SB 23-111**

SB 23-111 creates the “Protections for Public Workers Act,” Sections 29-33-101, C.R.S., *et. seq.* and adds labor protections for public employees within Colorado, which is defined to include employees of special districts. Under SB 23-111 a public employee has the right to: discuss or express their views regarding public employee representation, workplace issues, or the rights granted to the public employee in Protections for Public Workers Act; engage in protected, concentrated activity for the purpose of mutual aid or protection; fully participate in the political process while off duty and/or not in uniform, including the ability to speak with members of the public employer’s governing body on matters related to

² For a more detailed explanation, please consult §§ 8-13.3-404(1)(a)(IV), (e), (f), C.R.S.

employment or a matter of public concern and the ability to engage in other political activities in the same manner as others in Colorado; and organize, form, join, or assist or refrain from, organizing, forming, joining, or assisting an employee organization. Provided, however, an employer may limit these rights to the extent necessary to maintain the nonpartisan role of the employer.

A public employer shall not: discriminate or threaten to discriminate against, coerce, intimidate, interfere with, or impose reprisals against a public employee exercising these rights; interfere in the administration of an employee organization; discharge or discriminate against a public employee because they have filed an affidavit, petition, or complaint or given any information or testimony pursuant to the Protections for Public Workers Act or because they formed, joined, assisted, or chosen to be represented by an employee organization.

Section 29-33-105(3), C.R.S. which grants the Division of Labor Standards the authority to adjudicate unfair labor practices, will take effect on July 1, 2024. The remainder will take effect on August 7, 2023, unless a referendum petition is filed.

Protecting Opportunities and Workers' Rights (POWR) Act**SB 23-172**

SB 23-172 amends the Colorado Anti-Discrimination Act by defining “harassment” as “unwelcome conduct or communication related to an individual’s membership in a protected class where submission to the conduct is a condition of the individual’s employment, is used as a basis for employment decisions or interferes with the individual’s work, or is objectively offensive to a reasonable person in the same protected class.” SB 23-172 specifies that (1) harassment does not need to be severe or pervasive to constitute a discriminatory or unfair practice; (2) petty slights or annoyances or lack of good manners do not constitute harassment unless it meets the totality of the circumstances and the standards in the bill; and (3) various factors are considered under the totality of the circumstances. This bill makes additional changes to anti-discrimination laws including but not limited to the following: adding protections for individuals based on their marital status; eliminating the ability of an employer to assert that an individual’s disability has a significant impact on the job as the rationale for being unable to accommodate an individual who is otherwise qualified for the job; requiring employers to preserve records of complaints related to discriminatory or unfair labor practices for at least five years and include certain information in the complaint repository; and establishing an affirmative defense for an employer if the employer meets certain requirements, including a harassment prevention program. A harassment prevention program satisfies the affirmative defense if the employer promptly investigates complaints and takes reasonable remedial actions when warranted. Additionally, under SB 23-172 a nondisclosure provision in a contract preventing the disclosure of an alleged discriminatory or unfair employment practice is void unless: it provision applies equally to all parties; clearly states that it does not restrain an employee or prospective employee from disclosing the underlying facts of alleged practices, which includes disclosing the existence and terms of a settlement to the people, peoples, groups, agencies, governments, or any other purpose as required by law as listed in Sections 24-34-407(1)(b)(I) – (IV), C.R.S. SB 23-172 also states that any disclosure under (1)(b) of this section is not disparagement; and that if a nondisparagement provision is included in a contract, and if the employer disparages the employee or prospective employee, the employer may not seek enforcement or damages.

Under SB 23-172, an employer must preserve any employment or personal record that the employer made, received, or kept for at least five years after the latter of: the date the employer made or received the record or the date of the personnel action about which the record relates to, or to the final disposition of the issue. SB 23-172 will take effect on August 7, 2023, unless a referendum petition is filed.

HOUSING

Regulating Local Housing Growth Restrictions

HB 23-1255

HB 23-1255 prohibits a governmental entity (inclusive of special districts) from enacting or enforcing an anti-growth law affecting non-publicly owned property, except in certain circumstances. HB 23-1255 defines an “anti-growth law” as “a land use law that explicitly limits either the growth of the population in the governmental entity's jurisdiction or the number of development permits or building permit applications for residential development or the residential component of any mixed-use development submitted to, reviewed by, approved by, or issued by a governmental entity for any calendar or fiscal year.” HB 23-1255 provides a number of exceptions allowing for the enactment of temporary, nonrenewable anti-growth laws which may not be effective for more than twenty-four months in any given five-year period. HB 23-1255 will take effect on August 7, 2023, unless a referendum petition is filed.

ELECTIONS

Modifications to Laws Regarding Elections

SB 23-276

SB 23-276 contains various additions, amendments, and repeals regarding Colorado Election Law. Many sections of this bill do not apply to special districts, only those sections that apply are outlined below.

- Section 1 amends the definition of identification to include any form of identification as specified in Sections 1-1-104(19.5)(a)(I) -19.5(a)(XIII), C.R.S. that is in a digital format.
- Section 2 repeals certain language regarding the determination of residence for purposes of voting in an election.
- Section 18 adds that for any coordinated election, the County who will conduct the coordinated election on behalf of a special district shall enter into an agreement sharing the county’s reasonable costs in relation to the coordinated election that are not otherwise reimbursed by the state. Section 27 also clarifies that special districts are only responsible for the actual costs of a coordinated election and not costs such as overhead costs or other costs listed in Section 1-7-116 (b), C.R.S.
- Section 19 removes language requiring that nothing within this section shall be construed to mean that a special district replace a voting system in use prior to May 28, 2004.
- Section 26 lays out requirements for (“Watchers”), as defined in Section 1-1-104 (51), C.R.S., and directs a County Clerk or Designated Election Official to revoke the certificate of a Watcher who takes or records pictures or videos in places where election activity occurs or places where confidential or personally identifiable information is in view.
- Section 28 clarifies that an elector may take a mobile phone or other electronic device into a voter service or polling center provided they do not make or receive any phone calls, except for calls to or from the Multilingual Ballot Hotline. In addition, an elector may not take **any** pictures or videos of any item in a voter service or polling center other than pictures or videos of their own ballot.
- Section 29 clarifies that only an election judge can examine an electromechanical voting system component to determine if the system or any of its components have been defaced or damaged. Such may be necessary to determine if any wrongdoing has occurred.
- Section 30 clarifies that a bipartisan group of election judges shall create a true duplicate copy of a damaged ballot so that said ballot can be read by an electronic voting system.
- Section 34 clarifies rules for signature verification and the curing of a deficiencies in ballots. In addition, this section also sets the timeline for the update of the Statewide Voter Registration System so as to reflect that a voter has cured a deficiency in their ballot.
- Section 39 states that any recount of coordinated election be in accordance with Section 1-10.5-102, C.R.S. Section 40 further clarifies that for any recount not required by law or regulation, an

interested party may submit a “notarized written request” in accordance with Section 1-10.4-102, C.R.S. Section 40 also lays out the requirements and timeline for the filing of a recount request.

- Section 47 clarifies rules on contribution limits to candidate committees or groups that donate to candidate committees, such as an issue committee or small-scale committee. In particular the bill prohibits an issue committee or small-scale committee from donating to a candidate committee. In addition, the bill also clarifies the date that a candidate committee must be terminated, depending on whether a candidate is elected or not elected. Sections 1-45-103.7 (12)(a)(I), (II), C.R.S.
- Section 52 clarifies that no special district may expend any money from any source or make any contributions to urge electors to vote in favor of or against any referred measure, as defined in Section 1-1-104(34.5), C.R.S. passed by the General Assembly or the governing body of any political subdivision with authorization to refer matters to voters or recall measure for the recall of any officer that that has been submitted for approval for circulation on an approved petition form.
- Section 54 clarifies that any County Clerk or Designated Election Official shall not use any state or federal money to pay for advertising expenses that “predominantly features a person who is a declared candidate for a federal, state or local office.” Section 25-75-115(1), C.R.S. Advertising does not include official notices, communications required by law or ongoing/routine communications.

SB 23-276 took effect on June 6, 2023. Section 18 will take effect on July 1, 2024.

PUBLIC RECORDS

Access to Government Records

SB 23-286

SB 23-286 makes the following changes to the Colorado Open Records Act (“CORA”):

- Prohibits the custodian of public records from requiring a requester to provide identification in order to request or inspect a public record, except as required by Section 24-72-204(3.5)(g), C.R.S. or when a record requested is confidential and accessible only on the basis that the requester the person in interest.
- For any public record that is stored in a searchable digital format, a custodian shall provide a digital copy of the public record, unless otherwise requested, via email or another mutually agreed method if the records are too large for an email. Unless required by Section 24-72-204(3.5)(b), C.R.S., no digital record shall be made into a non-searchable non-digital record before production in response to a request.
- Addition of the ability of the custodian to deny access to telephone numbers and home addresses that are provided by a person to an elected official or special district for the purpose of communications from the elected official or special district.
- Unless disclosure is otherwise prohibited and notwithstanding Sections 2-3-511 and 24-72-203(3)(a)(X), (X.5), C.R.S., any public records relating to “sexual harassment complaints made against an elected official and the results or report of investigations regarding alleged sexual harassment by an elected official conducted by or for that official's government” shall be made available for inspection if the investigation concluded that the elected official is culpable for any act of sexual harassment; except that the identity of any accuser, accused who is not an elected official, victim, or witness and any other information that would identify any such person, and any other portion not subject to disclosure under Section 24-72-204(2), C.R.S. must be redacted.
- A custodian shall not charge a per-page fee basis for digital records.
- Should a custodian allow the public to pay for other services/products with a credit card or other electronic payment method, the custodian shall allow the requester to pay any fee or deposit associated with a record request via a credit card or other electronic payment method. A custodian may charge a requestor any service fee charged by a credit card company.

SB 23-286 will take effect on August 7, 2023, unless a referendum petition is filed.

PUBLIC SAFETY

Wildfire Evacuation and Clearance Time Modeling

HB 23-1075

HB 23-1075 directs the State Office of Emergency Management to study the efficacy and feasibility of local or jurisdictional emergency management agencies with jurisdiction in a wildfire risk area to integrate evacuation and clearance time modeling into their emergency management plans. HB 23-1075 took effect on May 12, 2023.

Inclusive Languages in Emergency Situations

HB 23-1237

HB 23-1237 directs the University of Colorado’s Natural Hazards Center (“Hazards Center”) to determine what fire districts and local 911 agencies need to provide emergency alerts in languages other than English by July 1, 2024. In addition, the Hazards Center shall determine what local 911 agencies must provide language interpretation in 911 calls by July 1, 2024. HB 23-1237 took effect on May 12, 2023.

Establishment of a Wildfire Resiliency Code Board

SB 23-166

SB 23-166 concerns the establishment of Wildfire Resiliency Code Board (“Board”) adopt model codes and standards for the mitigation of damage from wildfires in wildland-urban interface areas. The bill also requires that local governments, which includes fire protection districts, which have the authority to adopt building of fire codes, shall adopt codes that meet or exceed the model code set by the Board. HB 23-1237 took effect on May 12, 2023.

TAX

Electronic Sales and Use Tax Simplification System

HB 23-1017

HB 23-1017 concerns updates to the State’s Electronic Sales and Use Tax Simplification System (“System”). Of note to special districts collecting sales and use taxes, is the addition of a filtering option to sort retailers and create exportable spreadsheet reports. The Department of Revenue shall not charge any convenience or similar fee for use of the System nor shall it deduct an amount from moneys distributed to local taxing jurisdictions in lieu of any convenience or similar fee. HB 23-1017 will take effect on August 7, 2023, unless a referendum petition is filed.

Metropolitan District Tax for Parks and Recreation

HB 23-1062

HB 23-1062 extends the ability of a metropolitan district to levy a uniform sales tax for purposes of parks or recreational facilities or programs. The tax is only effective in areas of the district that are not also within the boundaries of an incorporated municipality. The net revenues of any such tax that is levied are limited to being used on parks or recreational facilities or programs. HB 23-1062 will take effect on August 7, 2023, unless a referendum petition is filed.

Allowing Temporary Reductions in Property Tax Due

SB 23-108

SB 23-108 codifies the practice of certain local governments using a temporary mill levy reduction to provide property tax relief for purposes other than to effect a refund for any purpose required by TABOR. Concurrent with the certification of a levy to the county commissioners, a local government may certify the temporary property tax credit or mill levy reduction. A temporary reduction in property taxes for the purpose of tax relief is subject to annual renewal. SB 23-108 will take effect on August 7, 2023, unless a referendum petition is filed.

The passage of SB 23-303 is intended to address significant anticipated property tax increases for property owners in the forthcoming years. Most provisions of SB 23-303 will require voter approval to become effective and will be submitted to the Colorado voters as “Proposition HH” at the general election to be held on November 7, 2023. Proposition HH will read as follows: *Shall the state reduce property taxes for homes and businesses, including expanding property tax relief for seniors, and backfill counties, water districts, fire districts, ambulance and hospital districts, and other local governments and fund school districts by using a portion of the state surplus up to the proposition HH cap as defined in this measure?*

The passage of SB 22-238 last year resulted in the reduction of assessed valuations through 2024. Subject to a cap set forth in SB 22-238, the State is required to reimburse local government entities for property tax revenue lost as a result of those reduced assessed valuation calculations.

Pursuant to SB 23-303, assessed valuation calculations are further reduced for several classes of real property over a period of ten (10) years, as set forth in the chart below. This reduction will further impact property taxes collected by local governments. Under SB 23-303, the State will generate additional funds to reimburse local governments for lost property tax revenue by using a portion of the States’s TABOR surplus to backfill the lost property tax revenue. TABOR currently requires State surpluses to be refunded to the taxpayers, and further requires the State to obtain authorization from Colorado voters to reduce property taxes and to retain excess State tax revenues to backfill the revenue lost by local governments. As required by SB 23-303, the State will refer Proposition HH to the voters at the November 2023 election to obtain voter authorization to reduce property taxes and retain excess State tax revenues as set forth in SB 23-303. If Proposition HH passes, the State will be authorized to retain and spend all of the State surplus that is under the Proposition HH cap and the assessed valuation calculations set forth in the chart below will be in effect. If Proposition HH fails, the property tax reductions and local government backfill using excess State tax revenues will be repealed and will not go into effect, and the State’s current property tax law under SB 22-238 will continue to apply.

The chart below³ compares the State’s current property tax law under SB 22-238 with the property tax laws enacted under SB 23-303, assuming Proposition HH is approved by the Colorado voters at the November 2023 election.

Current Law - SB22-238	SB23-303 (w/ ballot measure approved)
<p>LODGING:</p> <p><u>2023 tax year:</u> 27.9% (no \$30K reduction)</p> <p><u>2024 tax year and all subsequent years:</u> 29%</p>	<p>LODGING:</p> <p><u>2023 tax year:</u> 27.85% of the actual property value, <i>minus</i> the lesser of \$30,000 or the amount that causes the assessed value to be \$1,000 (the “30K reduction”)</p> <p><u>2024 to 2026 tax years:</u> 27.85% (no \$30K reduction)</p>

³ Chart courtesy of BROWNSTEIN CLIENT ALERT, MAY 9, 2023 entitled *Major Property Tax Relief Passed by the Colorado Legislature, Now It’s Up to the Voters.*

2027 to 2028 tax years: 27.65%

2029 to 2030 tax years: 26.9%

2031 to 2032 tax years:

a) 25.9%, *if* for the 2031 tax year, the average increase in assessed value for property within the 32 counties with the smallest increase in total valuation is $\geq 3.7\%$ (“*Sufficient AV Growth*”)

b) 26.9%, *if* for the 2031 tax year, the average increase in assessed value for property within the 32 counties with the smallest increase in total valuation is $< 3.7\%$ (“*Insufficient AV Growth*”)

All tax years following 2032: 29%

AGRICULTURE and RENEWABLE ENERGY-
PRODUCING LAND:

2023 and 2024 tax years: 26.4% of the actual property value, *minus* the \$30K reduction

All tax years following 2024: 29%

AGRICULTURAL, RENEWABLE ENERGY
PRODUCING LAND, and NEW RENEWABLE
ENERGY AGRICULTURAL LAND:

Agricultural *or* Renewable Energy:

2023 to 2030 tax years: 26.4% (*no \$30K reduction*)

2031 to 2032 tax years:

a) 25.9%, *if* for the 2031 tax year, there is Sufficient AV Growth

b) 26.4%, *if* for the 2031 tax year, there is Insufficient AV Growth

All tax years following 2032: 29%

Renewable Energy Agricultural Land:

2023 tax year: 26.4% (*no \$30K reduction*)

2024 to 2032 tax years: 21.9%

All tax years following 2032: 29%

IMPROVED COMMERCIAL SUBCLASS:

IMPROVED COMMERCIAL SUBCLASS:

2023 tax year: 27.9% of the actual property value, *minus* the \$30K reduction.

2024 tax year and all subsequent years: 29%

2023 tax year: 27.85% of the actual property value, *minus* the \$30K reduction

2024 to 2026 tax years: 27.85% (*no \$30K reduction*)

2027 to 2028 tax years: 27.65%

2029 to 2030 tax years: 26.9%

2031 to 2031 tax years:

a) 25.9%, *if* for the 2031 tax year, there is Sufficient AV Growth

b) 26.9%, *if* for the 2031 tax year, there is Insufficient AV Growth

All tax years following 2032: 29%

ALL OTHER NONRESIDENTIAL (*that is not commercial, lodging, agriculture or renewable energy*):

2023 tax year: 27.9% (*no \$30K reduction*)

2024 tax year and all subsequent years: 29%

ALL OTHER NONRESIDENTIAL (*that is not commercial, lodging, agriculture, renewable energy, renewable energy agriculture, or is not under a vacant land subclass*):

2023 to 2026 tax year: 27.85% (*no \$30K reduction*)

2027 to 2028 tax years: 27.65%

2029 to 2030 tax years: 26.9%

2031 to 2031 tax years:

a) 25.9%, *if* for the 2031 tax year, there is Sufficient AV Growth

b) 26.9%, *if* for the 2031 tax year, there is Insufficient AV Growth

All tax years following 2032: 29%

MULTI-FAMILY:

2023 tax year: 6.765% of the actual property value, *minus* the lesser of \$15,000 or the amount that

MULTI-FAMILY:

2023 tax year: 6.7% of the actual property value, *minus* the lesser of \$50,000 or the amount

reduces the assessed value to \$1,000 (the “\$15K reduction”).

2024 tax year: 6.8%

All years following 2024 tax year: 7.15%

that reduces the assessed value to \$1,000 (the “\$50K reduction”).

2024 to 2032 tax year: 6.7% of the actual property value, *minus* the lesser of \$40,000 or the amount that reduces the assessed value to \$1,000 (the “\$40K reduction”).

All tax years following 2032: 7.15%

SINGLE FAMILY:

2023 tax year: 6.765% of the actual property value, *minus* the \$15K reduction

2024 tax year: To be temporarily established by the property tax administrator on or before March 21, 2024, the percentage necessary to generate an aggregate reduction of local government property tax revenue of \$700M in tax years 2023 and 2024

All years following 2024 tax year: 7.15%

SINGLE FAMILY:

2023 tax year: 6.7% of the actual property value, *minus* the \$50K reduction

2024 to 2024 tax years: 6.7% of the actual property value, *minus* the \$40K reduction

2025 to 2032 tax years: There is a split in Single Family tax rates between Primary Residence, Qualified-Senior Primary Residence and Non-primary Residence as follows:

· Primary Residence (including Multi-Family Primary Residence*): 6.7% of the actual property value, *minus* the \$40K reduction.

· Qualified-Senior Prim. Residence: 6.7% of the actual property value, *minus* the lesser of \$140,000 or the amount that reduces the assessed value to \$1,000.

· Non-Primary Residence (All other residential that is not Multi-Family, Primary Residence or Qualified-Sr Prim Residence): 6.7% (no reduction)

All tax years following 2032: 7.15%

*Definition of Multi-Family Primary Residence is discussed below.

Also, for tax years beginning in 2025, SB 22-303 also includes new subclasses of property as follows:

- Single-family residential class includes three subclasses: Primary Residence, Qualified-Senior Primary Resident, and all other residential that is not multi-family, primary residence or qualified-senior primary resident;
- Multi-Family Primary Residence subclass, and

- a Renewable Energy Agricultural Land subclass.

SB22-238, already required the state to reimburse local government entities (including water districts, fire districts, ambulance and hospital districts and school districts) for property tax revenue lost as a result of reductions in valuation, subject to a cap and a shorter duration. SB23-303 generates additional funds to reimburse local governments and certain special districts by dedicating a portion of the state TABOR surplus to the backfill and extending the backfill relief from 2024 through 2032. SB 23-303 is subject to statewide voter approval in the November 2023 General Election as Proposition HH. If Proposition HH passes, SB 23-303 will take effect on the date of the vote's official declaration by the governor. Given this timing, SB 23-303 also revises certain statutory deadlines for property tax year 2023 including the deadline for mill levy certification pursuant to Section 39-5-128, C.R.S., which is postponed from December 15, 2023 to January 5, 2024.

Property Tax Valuation**SB 23-304**

SB 23-304 concerns changes to the assessment and valuation of property tax. SB 23-304 requires a county assessor to take into consideration a property's current use; existing zoning, governmental, or environmental land use restrictions; multi-year leases or other contractual agreements affecting the use of or income from the property; easements and reservations of record; and covenants, conditions, and restrictions of record, in setting valuation of the property. In addition, SB 23-304 makes changes to some taxpayer protests processes and taxpayer data requests. SB 23-304 will take effect on August 7, 2023, unless a referendum petition is filed.

MISCELLANEOUS

Requiring Labeling of Disposable Wipes**SB 23-150**

SB 23-150 requires that after December 31, 2023, packages of premoistened, nonwoven disposable wipes be labeled with the phrase "Do Not Flush." SB 23-150 will take effect on August 7, 2023, unless a referendum petition is filed.

Local Government Provision of Communication Services**SB 23-183**

SB 23-183 makes certain changes and clarifications regarding the provision of cable television, telecommunications, or broadband internet services. Under current law, special districts are prohibited from providing these services without voter approval. SB 23-183 removes the voter approval requirement and allows special districts to provide the above referenced services or enter into public-private partnership agreements without voter approval. It should be noted that advance voter approval may still be required for purposes of TABOR. SB 23-183 also allows local governments to provide middle mile infrastructure, as defined in 47 U.S.C. § 1741(a)(9). SB 23-183 took effect on May 1, 2023.

Water Quality Control Fee Setting by Rule**SB 23-274**

SB 23-274 requires the Water Quality Control Commission ("Commission"), after consultation with stakeholders, to set fees by rule for a variety of industries for pollution discharge and other water-related activities, by October 31, 2025. Existing fees remain in place until January 1, 2026, unless the Commission adopts rules to phase-in the new fees earlier. The commission must establish the fees by rule beginning July 1, 2026. SB 23-274 also updates the membership of the Commission. SB 23-274 took effect on May 17, 2023.



Member Representative Designation Form

Pursuant to Section 10.1(b) of the Intergovernmental Agreement for the Colorado Special Districts Property and Liability Pool (CSD Pool), _____
District Legal Name

designates the following individuals as its Member Representative and Alternate Member Representative to the CSD Pool to represent the District's interest in CSD Pool matters on behalf of the District:

Member Representative (Print)

Alternate Member Representative (Print)

Association/Position in District

Association/Position in District

Address

Address

Phone

Phone

Email

Email

Date Authorized: _____

Authorized Signature: _____

By signing this form, you are affirming that you have been authorized to do so by the district's board of directors.

Signer's Position: _____



141 Union Boulevard, Suite 150
Lakewood, CO 80228-1898
303-987-0835 • Fax: 303-987-2032

MEMORANDUM

TO: Board of Directors

FROM: Christel Gemski
Executive Vice-President

DATE: October 12, 2023

RE: Notice of 2024 Rate Increase

A rectangular box containing a handwritten signature in blue ink that reads "Christel Gemski".

In accordance with the Management Agreement (“Agreement”) between the District and Special District Management Services, Inc. (“SDMS”), at the time of the annual renewal of the Agreement, the hourly rate described in Article III for management and all services shall increase by (6.0%) per hour.

We hope you will understand that it is necessary to increase our rates due to increasing gas and operating costs along with new laws and rules implemented by our legislature.



ICENOGLE SEAVER POGUE

2024 BILLING RATES

T. Edward Icenogle	Of Counsel	\$360.00 per hour
Tamara K. Seaver	Shareholder	\$485.00 per hour
Alan D. Pogue	Shareholder	\$485.00 per hour
Jennifer L. Ivey	Shareholder	\$425.00 per hour
Deborah A. Early	Shareholder	\$405.00 per hour
Anna C. Wool	Shareholder	\$305.00 per hour
Shannon Smith Johnson	Shareholder	\$305.00 per hour
Alicia J. Corley	Associate	\$290.00 per hour
Karlie R. Ogden	Associate	\$275.00 per hour
Alexandra L. Moore	Associate	\$250.00 per hour
Kayla M. Enriquez	Associate	\$250.00 per hour
Hannah E. Huval	Associate	\$250.00 per hour
Stacie L. Pacheco	Paralegal	\$205.00 per hour
Donette B. Hunter	Paralegal	\$205.00 per hour
Megan Liesmaki	Paralegal	\$205.00 per hour
L. Noel Nail	Paralegal	\$205.00 per hour
Hannah Pogue	Legal Administrator	\$ 55.00 per hour
T. Max Gilida	Legal Administrator	\$ 55.00 per hour