

RESOLUTION NO. 14 SERIES OF 2025

**A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2026 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TOWN OF WILLIAMSBURG, COLORADO FOR THE 2026 BUDGET YEAR.**

(Pursuant to 39-5-128, C. R. S. and 39-1-111 C. R. S.)

**WHEREAS**, the **BOARD OF TRUSTEES** of the TOWN OF WILLIAMSBURG, upon adopted the annual budget in accordance with the Local Government Budget Law, on November 18, 2025 and;

**WHEREAS**, the amount of money necessary to balance the budget for **general operating** purposes from property tax revenue is \$18,673.

**WHEREAS**, the 2025 valuation for assessment for the TOWN OF WILLIAMSBURG AS CERTIFIED BY THE County Assessor is \$6,377,708.

**WHEREAS**, pursuant to C.R.S. 29-1-301(6), the Town must impose a temporary mill levy reduction for the 2026 tax year to offset revenues exceeding the 5.5% statutory limit.

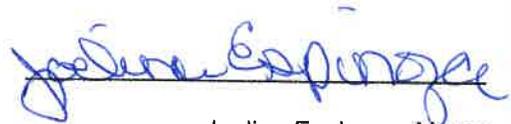
**NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE BOARD OF THE TOWN OF WILLIAMSBURG, COLORADO:**

**Section 1.** That for the purpose of meeting all general operating expenses of the TOWN OF WILLIAMSBURG during the 2026 BUDGET year, there is hereby levied a tax of mills upon each dollar of the total valuation for assessment of all taxable property within the TOWN OF WILLIAMSBURG for the year 2026.

**Section 2.** That for the purpose of refunds/abatements of the TOWN OF WILLIAMSBURG during the 2026 budget year, there is hereby levied a **temporary mill reduction** in the amount of **.649 mills**, reducing the Town's total levy from **3.490 mills** to **2.841 mills** for the 2026 tax year.

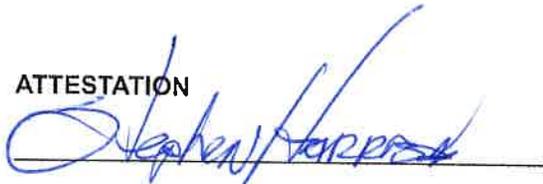
**Section 3.** That the MAYOR is hereby authorized and directed to immediately certify to the County Commissioners of FREMONT County, Colorado, the mill levies for the TOWN OF WILLIAMSBURG as hereinabove determined and set, but as recalculated as needed upon request of the final (December) certification of valuation from the County Assessor in order to comply with any applicable revenue and other budgetary limits.

**ADOPTED** by the Board of Trustees of Williamsburg, Colorado, on this 12th Day of December, 2025.



Joelina Espinoza, Mayor

ATTESTATION



Stephen Harrison, Temporary Town Clerk  
Town of Williamsburg

12/9/25 - Resolution posted on website and Public Notice Boards located at:

- Quincy and Iron Horse Road, Williamsburg, CO
- Wilmont Road and Smith Gulch Road, Williamsburg, CO
- 1 John Street, Williamsburg, CO



RECERTIFICATION OF VALUATION BY Fremont County COUNTY ASSESSOR

New Tax Entity? [ ] YES [X] NO

Date 11/19/2025

NAME OF TAX ENTITY: TOWN OF WILLIAMSBURG

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2025 :

Table with 11 rows listing valuation adjustments: 1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: \$4,919,561; 2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: \$6,375,771; 3. LESS TOTAL TIF AREA INCREMENTS, IF ANY: \$0; 4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: \$6,375,771; 5. NEW CONSTRUCTION: \$152,088; 6. INCREASED PRODUCTION OF PRODUCING MINE: \$0; 7. ANNEXATIONS/INCLUSIONS: \$0; 8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: \$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.): \$0; 10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.): \$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.): \$215.00

† 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. ¶ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 5213

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Fremont County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2025 :

Table with 7 rows listing actual valuation and additions: 1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: \$84,078,063; ADDITIONS TO TAXABLE REAL PROPERTY: 2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: \$2,433,400; 3. ANNEXATIONS/INCLUSIONS: \$0; 4. INCREASED MINING PRODUCTION: \$0; 5. PREVIOUSLY EXEMPT PROPERTY: \$0; 6. OIL OR GAS PRODUCTION FROM A NEW WELL: \$0; 7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: \$0

DELETIONS FROM TAXABLE REAL PROPERTY

Table with 3 rows listing deletions: 8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: \$0; 9. DISCONNECTIONS/EXCLUSIONS: \$0; 10. PREVIOUSLY TAXABLE PROPERTY: \$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. 5 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 \$86,133,995

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES B21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$10,252. 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.

**USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25%" LIMIT)**

IN ACCORDANCE WITH §§ 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2025 :

1. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:	1. <u>\$6,375,771</u>
2. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2. <u>\$0</u>
3. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3. <u>\$6,375,771</u>
4. NEW CONSTRUCTION:	4. <u>\$152,088</u>
5. ANNEXATIONS/INCLUSIONS:	5. <u>\$0</u>
6. PREVIOUSLY EXEMPT PROPERTY:	6. <u>\$0</u>
7. 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:	7. <u>\$0.00</u>
8. INCREASED VALUATION FOR ASSESSMENT ATTRIBUTABLE TO A CHANGE IN LAW FOR A PROPERTY TAX CLASSIFICATION* (29-1-306(3)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	8. <u>\$0</u>
9. 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.):	9. <u>\$215.00</u>
10. TOTAL VALUATION FOR ASSESSMENT FROM PRODUCING MINES OR LANDS OR LEASEHOLDS PRODUCING OIL OR GAS	10. <u>\$95,158</u>
11. REVENUE INCREASE FROM EXPIRED TIF:	11. <u>\$0</u>

\* Change in law for property tax classification does not include changes in classification due to property use changes.

**Note:**  
The property tax limit will apply to all property taxing entities with the exception of school districts and any county, city and town that has adopted a home rule charter (29-1-306(1)(b), C.R.S.). The revenue limit applies to any property taxing entities that have authority to exceed current 5.5% and the TABOR limit.

The Division of Local Government ("the Division") has developed technical assistance resources to assist taxing entities with the calculation of the property tax limit available online here (<https://dlg.colorado.gov/budget-information-and-resources>). Please understand that the Division has no statutory or administrative role in calculating or enforcing the property tax limit, and each taxing entity's revenue limits and voter approval history may be unique. The technical assistance resources provided by the Division with regard to the property tax limit are not definitive and not legal advice. Taxing entities may choose to calculate the property tax limit with a methodology that is different from the methodology presented in the Division's technical assistance resources. The Division always recommends that taxing entities consult with an attorney in order to understand and apply the various statutory and constitutional revenue limits that may apply to that taxing entity.

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