

CERTIFIED RECORD
OF
PROCEEDINGS RELATING TO
WATERFALL METROPOLITAN DISTRICT NO. 1
LARIMER COUNTY, COLORADO
AND THE BUDGET HEARING
FOR FISCAL YEAR
2021

STATE OF COLORADO)
)
 COUNTY OF LARIMER)ss.
)
 WATERFALL)
 METROPOLITAN)
 DISTRICT NO. 1)

Due to the State of Emergency declared by Governor Polis and the threat to health and safety posed by the COVID-19 pandemic, the Board of Directors of the Waterfall Metropolitan District No. 1, Larimer County, Colorado, held a virtual meeting via MS Teams on October 22, 2020 at 11:00 a.m.

The following members of the Board of Directors were present:

Kim Perry, President & Chairperson
 David Crowder, Vice President
 Jim Niemczyk, Secretary

Also in attendance was: Alan Pogue, Icenogle Seaver Pogue, P.C.; Jason Woolard, Ryan Abbott, Shannon McEvoy, Irene McCaffrey, Kirsten Starman, Brendan Campbell, and Andrew Kunkel, Pinnacle Consulting Group, Inc.

Mr. McEvoy, Assistant District Manager, stated that proper publication was made to allow the Board to conduct a public hearing on the District's 2021 budget. Director Perry opened the public hearing on the District's proposed 2021 budget.

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

RESOLUTION

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES, ADOPTING A BUDGET, SETTING FORTH MILL LEVIES, AND APPROPRIATING SUMS OF MONEY TO THE GENERAL FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE WATERFALL METROPOLITAN DISTRICT NO. 1, LARIMER COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2021, AND ENDING ON THE LAST DAY OF DECEMBER 2021,

WHEREAS, the Board of Directors of the Waterfall Metropolitan District No. 1 has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published on October 8, 2020, in the Loveland Reporter Herald, a newspaper having general circulation within the boundaries of the District, pursuant to statute, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on October 22, 2020, and interested electors were given the opportunity to file or register any objections to said proposed budget; 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,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WATERFALL METROPOLITAN DISTRICT NO. 1 OF LARIMER COUNTY, COLORADO:

Section 1. 2021 Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 2. 2021 Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Adoption of Budget for 2021. That the budget as submitted and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of the Waterfall Metropolitan District No. 1 for calendar year 2021.

Section 4. 2021 Levy of Property Taxes. That the foregoing budget indicated that the amount of money necessary to balance the budget from property taxes for the 2021 budget year is \$378,552.19. That the 2020 valuation for assessment, as certified by the Larimer County Assessor, is \$8,412,271.

A. Levy for General Operating Fund. That for the purposes of meeting all general operating expense of the District during the 2021 budget year, there is hereby levied a tax of 10.006 mills upon each dollar of the 2020 total valuation of assessment of all taxable property within the District.

B. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all general obligation bonds and interest expense of the District during the 2021 budget year, there is hereby levied a tax of 34.994 mills upon each dollar of the 2020 total valuation of assessment of all taxable property within the District.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification to County Commissioners. The District's manager is hereby authorized and directed to immediately certify to the County Commissioners of Larimer County, Colorado, the 45.000 mill levy for the District hereinabove determined and set. That said certification shall be in substantially the following form:

[Remainder of Page Left Blank Intentionally.]

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Larimer County, Colorado.

On behalf of the Waterfall Metropolitan District No. 1,

(taxing entity)^A

the Board of Directors

(governing body)^B

of the Waterfall Metropolitan District No. 1

(local government)^C

Hereby officially certifies the following mills

to be levied against the taxing entity's GROSS \$ 8,412,271

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:

\$ 8,412,271

(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/14/2020 for budget/fiscal year 2021.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>10.006</u> mills	\$ <u>84,173.18</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	10.006 mills	\$ 84,173.18
3. General Obligation Bonds and Interest ^J	<u>34.994</u> mills	\$ <u>294,379.01</u>
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	45.000 mills	\$ 378,552.19

Contact person: Brendan Campbell Daytime phone: (970) 669-3611
 (print)
 Signed: [Signature] Title: District Accountant

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) 866-2156.

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: | Repay Waterfall Metropolitan District No. 1's Series 2018 Bonds of \$2,211,000.00 for acquisition of public infrastructure. |
| | Series: | 2018 |
| | Date of Issue: | 03/29/2018 |
| | Coupon Rate: | 5.750% |
| | Maturity Date: | 12/01/2046 |
| | Levy: | 34.994 |
| | Revenue: | 294,379.01 |
| | | |
| 2. | Purpose of Issue: | Repay Waterfall Metropolitan District No. 1's 2016A Loan Agreement of \$1,710,000 to fund for infrastructure improvements. |
| | Series: | 2016 |
| | Date of Issue: | 12/01/2016 |
| | Coupon Rate: | 6.5% |
| | Maturity Date: | 12/28/2016 |
| | Levy: | See Levy as listed above in 1. |
| | Revenue: | See Revenue as listed above in 1. |

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.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

Section 8. Budget Certification. That the budget shall be certified by Director Niemczyk and made a part of the public records of Waterfall Metropolitan District No. 1.

The foregoing Resolution was seconded by Director Niemczyk.

[Remainder of Page Left Blank Intentionally.]

ADOPTED AND APPROVED THIS 22nd DAY OF October, 2020.

DocuSigned by:
Kim Perry
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President

ATTEST:

DocuSigned by:
Jim Nemczyk
537FDA4315D8484...

Secretary

STATE OF COLORADO)
)
COUNTY OF LARIMER)ss.
)
WATERFALL)
METROPOLITAN)
DISTRICT NO. 1)

I, Jim Niemczyk, Secretary to the Board of Directors of the Waterfall Metropolitan District No. 1, Larimer County, Colorado, do hereby certify that the foregoing pages constitute a true and correct copy of the record of proceedings of the Board of Directors of said District, adopted at a virtual meeting of the Board held via MS Teams on October 22, at 11:00 a.m., as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2021; 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. Further, I hereby certify that the attached budget is a true and accurate copy of the 2021 budget of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 22nd day of October, 2020.

(S E A L)

DocuSigned by:
Jim Niemczyk
537FDA4316D8484...
Secretary



Management Budget Report

BOARD OF DIRECTORS
WATERFALL METROPOLITAN DISTRICT NO. 1

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2021, including the comparative information of the forecasted estimate for the year ending December 31, 2020 and the actual historic information for the year 2019.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in black ink, appearing to be "B. J. M.", is written over the printed name of Pinnacle Consulting Group, Inc.

Pinnacle Consulting Group, Inc.
January 20, 2021

WATERFALL METROPOLITAN DISTRICT NO. 1				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
December 31, 2019 Actual, 2020 Amended and Projected Budget				
2021 Adopted Budget				
Modified Accrual Budgetary Basis				
GENERAL FUND	2019	2020	2020	2021
	Audited	Amended	Projected	Adopted
	Actual	Budget	Actual	Budget
Revenues				
O&M Fees	\$ 80,219	\$ 75,803	\$ 75,803	\$ 128,054
Property Taxes - Senior	61,217	61,810	61,810	62,436
Property Taxes - Subordinate	10,484	21,751	21,751	21,737
Specific Ownership Taxes	6,203	5,849	5,849	5,892
Interest & Other	208	175	280	500
Total Revenues	\$ 158,331	\$ 165,388	\$ 165,493	\$ 218,619
Expenditures				
Accounting and Finance	\$ 17,940	\$ 18,720	\$ 18,720	\$ 18,720
Audit	5,000	5,500	5,500	5,500
District Management	31,855	33,240	33,240	35,760
District Engineer	-	600	600	1,000
Director's Fees	315	1,080	1,080	1,000
Elections	-	750	750	-
Insurance	2,816	3,232	3,232	3,620
Landscape Maintenance	18,613	22,521	22,521	24,054
Hardscape Maintenance	3,698	2,350	2,350	3,600
Storm Water Facility Maintenance	3,860	1,500	1,500	2,000
Misc Services	-	250	250	500
Repairs and Replacements	40,081	39,328	39,328	84,500
Utilities	12,496	13,000	13,000	13,400
Legal	9,078	15,000	15,000	15,000
Office, Dues and Other	1,635	2,515	2,515	2,600
Treasurer's Fees	1,434	1,671	1,671	1,683
Transfer to Debt Service Fund	10,033	-	-	-
Transfer to Capital Projects Fund	-	5,500	5,500	5,000
Contingency	-	5,000	5,000	5,000
Total Operating Expenditures	\$ 158,854	\$ 171,757	\$ 171,757	\$ 222,937
Revenues Over/(Under) Expenditures	\$ (523)	\$ (6,369)	\$ (6,264)	\$ (4,318)
Beginning Fund Balance	64,199	63,676	63,676	57,307
Ending Fund Balance	\$ 63,676	\$ 57,308	\$ 57,412	\$ 52,989
Components of Ending Fund Balance:				
Restricted - TABOR	\$4,750	\$4,962	\$4,965	\$6,559
Restricted - O&M	22,290	19,144	19,144	19,144
Unrestricted	36,636	42,555	33,304	27,286
Total Fund Balance	\$63,676	\$66,661	\$57,412	\$52,989
CAPITAL PROJECTS FUND				
	2019	2020	2020	2021
	Audited	Amended	Projected	Adopted
	Actual	Budget	Actual	Budget
Revenues				
Transfer from General Fund	\$ -	\$ 5,500	\$ 5,500	\$ 5,000
Total Revenues	\$ -	\$ 5,500	\$ 5,500	\$ 5,000
Expenditures				
District Management	\$ -	\$ 5,000	\$ 5,000	\$ -
District Engineering	-	500	500	-
Contingency	-	-	-	5,000
Total Capital Expenditures	\$ -	\$ 5,500	\$ 5,500	\$ 5,000
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

WATERFALL METROPOLITAN DISTRICT NO. 1				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
December 31, 2019 Actual, 2020 Adopted and Projected Budget				
2021 Adopted Budget				
DEBT SERVICE FUND	2019	2020	2020	2021
	Audited	Adopted	Projected	Adopted
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Revenues				
Property Taxes	\$ 123,793	\$ 273,486	\$ 273,486	\$ 272,642
Property Taxes - Surplus	10,484	13,591	13,591	21,737
Specific Ownership Taxes	11,616	21,743	21,743	20,607
Interest and Other Income	12,632	5,000	5,000	10,000
Transfer from General Fund	10,033	-	-	-
Total Revenues	\$ 168,558	\$ 313,820	\$ 313,820	\$ 324,986
Expenditures				
Bond Principal	\$ 10,000	\$ 30,000	\$ 30,000	\$ 31,000
Bond Interest	237,633	236,983	236,983	235,145
Custodian Fees	6,500	6,500	6,500	6,500
Treasurer's fees	2,686	5,905	5,905	5,888
Contingency	-	-	-	10,000
Total Expenditures	\$ 256,819	\$ 279,388	\$ 279,388	\$ 288,533
Revenues Over/(Under) Expenditures	\$ (88,261)	\$ 34,433	\$ 34,432	\$ 36,453
Beginning Fund Balance	515,247	512,247	426,986	461,418
Ending Fund Balance	\$ 426,986	\$ 546,680	\$ 461,418	\$ 497,871
COMPONENTS OF ENDING FUND BALANCE:				
Required Reserve	\$ 151,650	\$ 339,945	\$ 339,945	\$ 339,945
Surplus Fund	275,336	72,587	121,473	157,926
Total	\$ 426,986	\$ 412,532	\$ 461,418	\$ 497,871

WATERFALL METROPOLITAN DISTRICT NO. 1 2021 BUDGET MESSAGE

Waterfall Metropolitan District No. 1 is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act and was formed in May 2008. The District is located in the City of Loveland, Colorado. This District was organized to provide financing for the design, acquisition, construction and installation of street and roadway improvements; street landscaping, signage, monuments, and lighting; safety protection; park and recreation improvements; and sanitation and storm drainage; and to provide the operation and maintenance of these improvements.

The District has no employees at this time and all operations and administrative functions are contracted.

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

General Fund

Revenue

The District assesses an annual operations and maintenance fee in order to pay costs of maintaining District assets. Operation and maintenance fees are budgeted at \$128,054 for fiscal year 2021. Additionally, the District will assess 10.006 mills to generate \$84,173 in tax revenue with an additional \$5,892 expected to be generated from specific ownership taxes (7% of property tax revenues) to fund administrative expenses. Total budgeted revenues amount to \$218,619.

Expenses

The District has budgeted general and administrative expenses of \$222,937, an increase from 2020 of \$51,180 resulting from anticipated increases in facility maintenance and replacements costs within the District.

Fund Balance/Reserves

Expected ending fund balance for 2021 consists of an emergency reserve equal to 3% of the fiscal year spending for 2021, as defined under TABOR, with the remaining balance being an operating reserve to provide a positive cash-flow position.

Capital Projects Fund

The District has allowed for \$5,000 in capital costs that will be funded through transfers from the General Fund.

Debt Service Fund

Revenue

The District certified a mill levy of 34.994 mills on the assessed value of \$8,412,271 to generate property tax revenue for debt service of \$294,379. Based on historical receipts, estimated specific ownership tax

revenue is 7% of property tax revenue, or \$20,607. The District also budgeted interest earnings and miscellaneous revenues in the amount of \$10,000 in 2021. Budgeted revenues for 2021 total \$324,986.

Expenses

In 2016, the District refinanced a bank loan with U.S. Bank, NA through the issuance of bonds. In 2018, the District issued Limited Tax General Obligation Bonds in the amount of \$2,221,000 for funding of public infrastructure projects. Interest payments on the bonds are due and payable semi-annually on June 1 and December 1 and total \$235,145 in 2021. The District will also pay \$31,000 in principal payments in 2021. With other debt administration fees, total expenses are \$288,533.

Fund Balance/Reserves

The District anticipates debt service reserves at the end of 2021 to be \$497,871, which meets the required reserve of \$339,945.

CERTIFICATION OF VALUATION BY LARIMER COUNTY ASSESSOR

Name of Jurisdiction: 188 - WATERFALL METRO DISTRICT NO. 1

IN LARIMER COUNTY ON 11/24/2020

New Entity: No

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY
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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 2020 IN LARIMER COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$8,417,557
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$8,412,271
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$8,412,271
5. NEW CONSTRUCTION: **	\$0
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$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 COLLECTED 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.):	\$0.00

* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colo.

** New construction is defined as: Taxable real property structures and the personal property connected with the structure.

Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2020 IN LARIMER COUNTY, COLORADO ON AUGUST 25, 2020

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$30,197,280
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$0
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

(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.)

DELETIONS FROM TAXABLE REAL PROPERTY:

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, 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 : 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:----->	\$0
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NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2020

Data Date: 11/24/2020