RESOLUTION NO. 2013-106

A RESOLUTION ASSESSING AND APPORTIONING THE COST OF PUBLIC IMPROVEMENTS UPON EACH LOT OR TRACT OF LAND WITHIN THE SUBDIVISION PAVING LOCAL IMPROVEMENT DISTRICT.

WHEREAS, on November 18, 2013, pursuant to C.R.S. §30-20-609, the Board of County Commissioners of Boulder County ("the Board"), heard and considered all complaints and objections to the apportionment of the cost of improvements proposed to be assessed upon each lot or tract of land within Subdivision Paving Local Improvement District ("the District"), the specific improvements being the paving of all existing paved public roads within the district, including the placement of hot bituminous pavement, drainage and shoulder improvements; and

WHEREAS, the Board at such hearing ordered certain changes or modifications to the proposed apportionment as seemed equitable and just and in accordance with the benefits to be derived by each lot or tract of land, and such changes or modifications have been incorporated herein.

NOW THEREFORE, BE IT RESOLVED

Section 1. Property to be Assessed. The area included within the District and to be assessed with the cost of the improvements shall include the property more particularly described below:

All parcels located in unincorporated Boulder County with drivable access on or to a Boulder County owned, paved road that is located within any of the subdivisions that have paved roads owned by Boulder County.* Parcels meeting this description are included in the District even if they are located outside the listed subdivisions. "Drivable access" means access by car to the driveway or street from which one enters the parcel, even if another access to the parcel exists. Property owners unclear as to whether or not their property is included in the District should go to www.bouldercounty.org/subdivisionpaving and click on "Cost Calculator," or call 720-564-2644.

*(in alphabetical order) ANHAWA MANOR, APOLLO ESTATES, ARROYO CAMPO, BARI-DON KNOLLS, BASELINE HEIGHTS, BENCHMARK, BIXLER RANCHETTES, BLUE SKY, BOULDER HEIGHTS, BOULDER HILLS, BOW MOUNTAIN, BRIGADOON GLEN, BROWNSVILLE, BRUNTWOOD ESTATES, CANTERBURY ACRES, CENTREBRIDGE, CHANCE ACRES, COPPERDALE LANE, COTTONWOOD HILLS, COTTONWOOD PARK WEST, COUNTRY CREEK, CRESTMOOR, CRESTVIEW ESTATES, DAVIDSON, EVERGREEN, FAIRVIEW ACRES, FAIRVIEW ESTATES, FAIRVIEW RIDGE, FAIRWAYS LIVING, FLINTLOCK, FOUNTAIN GREENS, FOX RUN, FOXHAVEN, GALE H SIMMONS, GAYNOR LAKE, GITHENS ACRES, GOLDBRANCH, GRACE MAR, GRAND VIEW ESTATES, GUNBARREL ESTATES, GUNBARREL RIDGE, HABITAT, HARSCH HEIGHTS, HEATHER HILLS, HEATHERWOOD, HILLCREST HEIGHTS, HOMESTEAD, HYGIENE HEIGHTS, INDIAN HILLS, JOHNSON FARM, JUHL, KNOLLWOOD, KUHLMANN HEIGHTS, LAKE SHORE ESTATES, LAKE VALLEY ESTATES, LARK MEADOWS, LEGEND RIDGE, LONGVIEW RANCHETTES, MAPLE GROVE, MCSORLEYS, MEADOWDALE, MESA VALLEY, MONARCH PARK, MORTON HEIGHTS, NICHOLAS ESTATES, NIWOT ESTATES, NIWOT HILLS, NIWOT MEADOW FARM, NORTH RIM, NORTHWEST ACRES, OLDE STAGE, ORANGE ORCHARD, ORIOLE ESTATES, OVERBROOK, PALO PARK,

PANORAMA PARK, PARAGON ESTATES, PARK LAKE, PAUL NOR ESTATES, PEPPERTREE ESTATES, PINE BROOK HILLS, PLEASANT RIDGE, PONY ESTATES, RANCH AT CLOVER BASIN, RANGE VIEW, RED FOX HILLS, RIDGLEA HILLS, RUSTIC KNOLLS, SCHLAGEL, SHANNON ESTATES, SMITH MEADOW LANE, SOMBRERO RANCH, SOMERSET ESTATES, SOUTH MEADOW GUN BARREL GREEN, SOUTH VALE, SPANISH HILLS, SPRING LAKE HEIGHTS, SPRING VALLEY ESTATES, SPRINGHILL, STONEHENGE, SUBURBIA ACRES, SUMMERLIN, TALL TIMBERS, TWIN LAKES, VALHALLA, VALLE DEL RIO, WATERFORD, WATERFORD PARK, WHITE HAWK RANCH, WILLIS HEIGHTS, WILLOW GLEN, WILLOWS, WINTERVIEW, WOODBOURNE HOLLOW

- Section 2. Cost of Improvements and Apportionment to Each Tract of Land. The total cost of the improvements is estimated to be \$72 million. The County's 20% contribution lowers the total estimated payment obligation of the property owners within the District for the improvements to \$57.6 million. Any remaining costs exceeding this amount will be paid from an additional assessment as necessary. The portion of the cost of the improvements to be assessed against property in the District shall be assessed 1) 25% based on a property's value and 2) 75% based on length of road in the subdivision where the property is located. Each property will also pay a \$13 administrative fee. The average cost per year per property over 15 years is estimated to be \$356.
- Section 3. Exceptions to Apportionment Formula. 1) Vacant land, out lots and severed mineral interests will be assessed "zero" until such time as they are developed; 2) Because the Legend Ridge subdivision a) is self-contained and its 57 lots do not utilize other subdivision roads for access and b) its covenants and bylaws empower the HOA to maintain and repair streets and assess properties for the cost thereof, it will be assessed "zero" for the first year and may be excluded thereafter if its roads are made private through lawful means that may include a formal statutory vacation process and/or an Exemption Plat process; 3) The 107 properties included in and associated with the Bow Mountain subdivision that utilize Wagon Wheel Road for access (including Carriage Hills subdivision) will be assessed "zero" due to flood reconstruction that may be paid from other sources, but these properties may be assessed at a later time should the District pay for authorized improvements to the road during the 15 year assessment period, using the apportionment formula set forth in Section 2.
- **Section 4.** Payment of Assessments. The costs of the improvements and all other incidental costs shall be assessed against the property in the District as set forth above. The assessments to be levied for the improvements shall be due and payable without demand within thirty (30) days after the effective date of the assessing resolution, as provided in C.R.S. §30-20-612; however, a property owner can pay off or pay down the principal at any time.
- **Section 5.** Payment in Installments. Failure to pay the whole assessment on or before thirty days of the effective date of this assessment resolution shall be conclusively considered and held to be an election on the part of all persons interested to pay in installments. The times of payment of installments shall be the same as the times of payment for installments of property taxes as specified in section 39-10-104.5(2), C.R.S.
- **Section 6.** Assessments Certified Annually. Although properties will continue to be assessed for 15 years, the Board will certify assessments for collection on an annual basis until such time as the final costs are known. No interest will accrue or be charged. If any property is

delinquent in a payment, only that year's assessment will become due and payable, rather than the whole of the unpaid amount.

Section 7. <u>Assessment a lien</u>. All assessments, together with all interest thereon and penalties for default in payment thereof, and all costs in collecting the same shall constitute, from the effective date of this assessing resolution, a perpetual lien in the several amounts assessed against each lot or tract of land and shall have priority over all other liens excepting general tax liens. In the event a property owner pays in full the principal amount of the assessment, then the assessment lien shall be discharged and the county treasurer shall take action necessary to reflect such discharge on the assessment roll.

Section 8. <u>Assessment roll.</u> A local assessment roll shall be prepared by the county clerk and recorder or other county officer or agent, showing each piece of land assessed, the total amount of assessment, the amount of each installment, and the date when each installment will become due, in case of payment of the whole amount or of any installment or penalty, and this assessment roll shall be delivered, duly certified, under the county seal, to the county treasurer for collection.

Section 9. Recording and filing of resolution. The county clerk and recorder shall file with her office copies of this assessing resolution after its final adoption by the board for recording on the land records of each lot or tract of land assessed, as provided in article 30, article 35, or article 36 of title 38, C.R.S. In addition, the county clerk and recorder shall file copies of this assessing resolution after its final adoption by the board with the county assessor and the county treasurer. The county assessor is authorized to create separate schedules for each lot or tract of land assessed within the county pursuant to this resolution.

ADOPTED this 21st day of November, 2013.

(SEAL)

Boulder County County

ATTEST:

Cecilia Lacey,

Clerk to the Board

BOARD OF COUNTY COMMISSIONERS OF BOULDER COUNTY, STATE OF COLORADO

Cindy Domenico, Chair

Deb Gardner, Vice-Chair

Elise Jones, Commissioner