#### RESOLUTION

### TO ADOPT 2025 BUDGET, APPROPRIATE SUMS OF MONEY, AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY STONEBRAKER METROPOLITAN DISTRICT

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE STONEBRAKER METROPOLITAN DISTRICT, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025,

WHEREAS, the Board of Directors of the Stonebraker Metropolitan District 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 or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on October 23, 2024 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 or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$\\_11,612\_\_\_\_\_; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$0; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$0; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$0; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$0; and

- WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$0; and
- WHEREAS, the 2024 valuation for assessment for the District as certified by the County Assessor of Weld County is \$\\_258,050\_\_; and
- WHEREAS, at an election held on November 4, 2008, the District has eliminated the revenue and expenditure limitations imposed on governmental entities by Article X, Section 20 of the Colorado Constitution and Section 29-1-301, C.R.S., as amended.

## NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE STONEBRAKER METROPOLITAN DISTRICT OF WELD COUNTY, COLORADO:

- Section 1. <u>Adoption of Budget</u>. 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 Stonebraker Metropolitan District for calendar year 2025.
- Section 2. <u>Budget Revenues</u>. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.
- Section 3. <u>Budget Expenditures</u>. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.
- Section 4. <u>Levy of General Property Taxes</u>. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2025 as follows:
- A. <u>Levy for General Operating and Other Expenses</u>. That for the purposes of meeting all general operating expense of the District during the 2025 budget year, there is hereby levied a tax of <u>45.000</u> mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2024.
- B. <u>Temporary Tax Credit or Rate Reduction</u>. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2024.
- C. <u>Levy for General Obligation Bonds and Interest</u>. That for the purposes of meeting all debt retirement expense of the District during the 2025 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the following "Certification of Tax Levies," there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

- D. <u>Levy for Contractual Obligations</u>. That for the purposes of meeting the contractual obligation expense of the District during the 2025 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.
- E. <u>Levy for Capital Expenditures</u>. That for the purposes of meeting all capital expenditures of the District during the 2025 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., 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 boundaries of the District for the year 2024.
- F. <u>Levy for Refunds/Abatements</u>. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., 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 boundaries of the District for the year 2024.
- Section 5. <u>Property Tax and Fiscal Year Spending Limits</u>. 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. <u>Certification</u>. That the appropriate officers of the District are hereby authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Weld County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.
- Section 7. <u>Appropriations</u>. 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.

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## ADOPTED this 23rd day of October, 2024.

	STONEBRAKER METROPOLITAN DISTRICT
	Bavid Buncan
	President
ATTEST:	
Todd a. Johnson	
Secretary	

## STONEBRAKER METROPOLITAN DISTRICT 2025 BUDGET MESSAGE

Attached please find a copy of the adopted 2025 budget for the Stonebraker Metropolitan District.

Stonebraker Metropolitan District has adopted a budget for one fund, a General Fund, to provide for the payment of operating and maintenance expenditures.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

The primary sources of revenue for the district in 2025 will be property taxes from the imposition of a 45.000 mill levy on property within the district for 2025, all of which will be dedicated to the General Fund.

# Stonebraker Metropolitan District Adopted Budget General Fund For the Year Ending December 31, 2025

<u>Expense</u>	Actual <u>2023</u>		Adopted Budget <u>2024</u>		Actual 6/30/2024		Estimate 2024		Adopted Budget 2025	
Beginning Funds Balance	\$ 1,	,328	\$	8,361	\$	9,389	\$	14,437	\$	12,186
Revenue Property Taxes Specific Ownership Taxes Misc. Income Developer Advances Interest Income	7,	,887 856 - ,000 411		4,466 1,013 - 5,000		12,517 249 - - 95		14,466 500 - 100		11,612 813 - -
Total Revenue	25	,154	2	0,479		12,861		15,066		12,425
Total Funds Available	26	,482	2	8,840		22,250		29,503		24,611
Expenditures Accounting / Audit Insurance/SDA Dues Legal Directors fees Misc. Expenses Treasurer's Fees Contingency Emergency Reserve	2.	,214 ,858 ,746 - 20 255 -	1	5,500 3,500 2,000 300 - 217 6,677 646		2,228 2,928 2,469 - 188		5,500 3,000 8,000 600 - 217		5,500 3,500 12,000 600 - 174 2,184 653
Total Expenditures	17	,093	2	8,840		7,813		17,317		24,611
Ending Funds Balance	\$ 9	,389	\$		\$	14,437	\$	12,186	\$	
Assessed valuation			\$ 32	1,460					\$	258,050
Mill Levy			4	5.000						45.000

## **CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

Submitted   12/08/2024   for budget/fiscal year   2025   (yyyy)	TO	: County Commissioners <sup>1</sup> of		WELD COUNTY			, Colora	ado.			
the Board of Directors (governing body) <sup>B</sup> STONEBRAKER METRO (local government) <sup>C</sup> STONEBRAKER METRO (local government) <sup>C</sup> Sassessed valuation of:  Note: If the assessor certified a NFT assessed valuation (AV) different than the GROSS AV due to a Tax (Increment Financing (TIF) Area 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:  Submitted:  12/08/2024 (mo later than Dec. 15)  PURPOSE (see end notes for definitions and examples)  PURPOSE (see end notes for definitions and examples)  1. General Operating Expenses <sup>11</sup> 2. <minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction<sup>1</sup>  SUBTOTAL FOR GENERAL OPERATING:  3. General Obligation Bonds and Interest<sup>1</sup>  4. Contractual Obligations Sound and Interest<sup>1</sup>  4. Contractual Obligations Sound and Interest<sup>1</sup>  4. Contractual Obligations Sound Sound Interest<sup>1</sup>  4. Contractual Obligations Sound Sound Interest<sup>1</sup>  4. Contractual Obligations Sound Sound Interest<sup>1</sup>  5. Capital Expenditures Sound Sound Sound Interest<sup>1</sup>  6. Refunds/Abatements Sound So</minus>	Or	n behalf of the	STONE	BRAKER METRO				,			
of the STONEBRAKER METRO  (local government)*  Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of:  Note: If the assessed recrified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area <sup>F</sup> 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:  Submitted:  12/08/2024  (no later than Dec. 15)  PURPOSE (see end notes for definitions and examples)  1. General Operating Expenses <sup>II</sup> 2. <minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction<sup>I</sup>  2. <minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction<sup>I</sup>  3. General Obligation Bonds and Interest<sup>I</sup>  4. Contractual Obligation Bonds and Interest<sup>II</sup>  4. Contractual Obligations<sup>K</sup>  5. Capital Expenditures<sup>II</sup>  6. Refunds/Abatements<sup>M</sup>  7. Other<sup>N</sup> (specify):  Diane K Wheeler  Daytime phone:  303-689-0833</minus></minus>			(	taxing entity) <sup>A</sup>							
Hereby officially certifies the following mills to be levied against the taxing entity's GROSS sassessed valuation of:  Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS aV due to a Tax streament in the GROSS aV due to a Tax streament in the GROSS aV due to a Tax streament in the GROSS aV due to a Tax streament in the GROSS aV due to a Tax streament in the GROSS aV due to a Tax streament in the GROSS aV due to a Tax streament in the GROSS aV due to a Tax streament in the GROSS aV due to a Tax streament in the GROSS aV due to a Tax streament in the GROSS aV due to a Tax streament in the GROSS average will be calculated using the NET AV: The taxing entity's total property tax revue will be derived from the mill levy multiplied against the NET assessed valuation of:  Submitted: 12/08/2024 for budget/fiscal year 2025 (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) (NETG assessed valuation, Line 4 of the Certification of Valuati		the									
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Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of:  (GROSS) assessed valuation of:  (GROSS) assessed valuation of 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) assessed valuation, Line 2 of the Certification of Valuation Form DLG 57 of the Certification of Valuation For		of the		6							
to be levied against the taxing entity's GROSS assessed valuation of:  Note: If the assessed relation of the Certification of Valuation Form DLG 57  Note: If the assessed valuation of:  Note: If the assessed valuation of:  Avol different than the GROSS AV due to a Tax Increment Financing (TIF) Area * 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:  Submitted:  12/08/2024 for budget/fiscal year  2025 (Nyyy)  PURPOSE (see end notes for definitions and examples)  1. General Operating Expenses*  2. <minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction*  SUBTOTAL FOR GENERAL OPERATING:  45 mills \$ 11612.25  3. General Obligation Bonds and Interest*  4. Contractual Obligations*  4. Contractual Obligations*  5. Capital Expenditures*  6. Refunds/Abatements*  7. Other*  TOTAL:  Sum of General Operating Subtotal and Lines 3 to 7  Daytime phone:  Daytime phone:  303-689-0833</minus>	**		· ·	ocal government)							
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Submitted   12/08/2024   for budget/fiscal year   2025   (yyyy)				assessed valuation, Line 2 (	of the Certifica	illon or va	iuation Form DLO	137)			
Submitted:   12/08/2024   for budget/fiscal year   2025   (multiplied against the NET assessed valuation of temple   12/08/2024   for budget/fiscal year   2025   (multiplied against the NET assessed valuation of temple   12/08/2024   for budget/fiscal year   2025   (multiplied against the NET assessed valuation of temple   12/08/2024   for budget/fiscal year   2025   (multiplied against the NET assessed valuation of temple   12/08/2024   for budget/fiscal year   2025   (multiplied against the NET assessed valuation of temple   12/08/2024   for budget/fiscal year   2025   (multiplied against the NET assessed valuation of temple   12/08/2024   for budget/fiscal year   2025   (multiplied against the NET assessed valuation of the Net assessed valua	(AV Incre	different than the GROSS AV due to a Tax ement Financing (TIF) Area <sup>F</sup> the tax levies must	st be \$								
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1. General Operating Expenses <sup>II</sup> 2. <minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction<sup>I</sup>  SUBTOTAL FOR GENERAL OPERATING:  45 mills \$ 11612.25  3. General Obligation Bonds and Interest<sup>J</sup>  4. Contractual Obligations<sup>K</sup>  5. Capital Expenditures<sup>L</sup>  6. Refunds/Abatements<sup>M</sup>  7. Other<sup>N</sup> (specify):  TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]  TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]  Daytime phone:  303-689-0833</minus>	(no la	ater than Dec. 15) (mm/dd/yyyy)				(yyyy)					
2. <minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction</minus>		PURPOSE (see end notes for definitions and example)	ples)	LEVY <sup>2</sup>		I	REVENUE <sup>2</sup>				
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4. Contractual Obligations   mills \$ 0    mills \$ 1    TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]    Daytime phone: 303-689-0833	SUBTOTAL FOR GENERAL OPERATING:			45	mills	\$	11612.25				
5. Capital Expenditures <sup>L</sup> 6. Refunds/Abatements <sup>M</sup> 7. Other <sup>N</sup> (specify):  TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]  Total: [Sum of General Operating Subtotal and Lines 3 to 7]  Daytime phone:  303-689-0833	3.	General Obligation Bonds and Interest	J		mills	\$	0				
6. Refunds/Abatements <sup>M</sup> 7. Other <sup>N</sup> (specify):  TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]  Diane K Wheeler	4. Contractual Obligations <sup>K</sup>				mills	\$	0				
7. Other <sup>N</sup> (specify):  TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]  Daytime (print)  Diane K Wheeler  Daytime phone:  303-689-0833	5.	Capital Expenditures <sup>L</sup>			mills	\$	0				
7. Other <sup>N</sup> (specify): mills \$ mills \$ mills \$ mills \$	6.	Refunds/Abatements <sup>M</sup>			— mills	\$	0	,			
TOTAL: [Sum of General Operating ] 45 mills \$ 11612.25  Contact person: (print) Diane K Wheeler phone: 303-689-0833											
TOTAL: Sum of General Operating Subtotal and Lines 3 to 7	<i>,</i> .	other (specify).									
Contact person: (print)  Diane K Wheeler  Daytime phone:  303-689-0833					miiis	<u>\$</u>					
(print) Diane K Wheeler phone: 303-689-0833				45	mills	\$	11612.25				
	Contact person: (print) Diane K Wheeler		•	30	303-689-0833						
Signed.	Signed:			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	·		n filing the local gove		uary 31st. ne	er 29-1-11	13 C.R.S with th	ne			

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<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> Levies must be rounded to <u>three</u> decimal places and revenue must be calculated from the total <u>NET assessed valuation</u> (Line 4 of Form DLG57 on the County Assessor's <u>FINAL</u> certification of valuation).