

RESOLUTION 2026-080  
OF THE COUNCIL OF THE CITY OF FORT COLLINS  
APPROVING THE 2026 CERTIFICATION TO THE LARIMER  
COUNTY ASSESSOR PURSUANT TO COLORADO REVISED  
STATUTES SECTION 31-25-807 FOR THE DOWNTOWN  
DEVELOPMENT AUTHORITY PROPERTY TAX INCREMENT

A. In 2008, the Fort Collins Downtown Development Authority (“DDA”) was in the final ten years of its original 30-year period (“Original TIF Term”) during which property tax increment funds (“TIF”) could be allocated to and, when collected, paid to the City of Fort Collins (“City”) for deposit into a special fund to be used for DDA projects, as provided in Colorado Revised Statutes (“C.R.S.”) Section 31-25-807(3)(a)(II) (“TIF Fund”).

B. Pursuant to C.R.S. Section 31-25-807(3)(a)(IV)(A), in the final ten years of the Original TIF Term, City Council had the authority to extend by ordinance such term by one additional 20-year period (the “TIF Extension Period”), provided that (i) on the first day of the TIF Extension Period the established base year for the allocation of property taxes is advanced by ten years, and (ii) upon the completion of the first ten years of the TIF Extension period, the base is advanced by one year for every additional year through the final ten years.

C. Pursuant to C.R.S. Section 31-25-807(3)(a)(IV)(B), City Council also had and continues to have the authority to commit more than 50% of the property taxes levied by the City to be allocated and paid into the TIF Fund.

D. On July 10, 2008, the DDA approved its Resolution 2008-06 (the “DDA Resolution”) recommending to City Council (i) approval of the TIF Extension Period, and (ii) the allocation of 100% of the City’s property tax increment into the TIF Fund (the “100% City TIF Allocation”).

E. On September 2, 2008, City Council adopted Ordinance No. 101, 2008 (the “2008 Ordinance”) approving the TIF Extension Period and, consistent with the August 19, 2008, Agenda Item Summary accompanying such ordinance and the DDA Resolution, approved the 100% City TIF Allocation.

F. On February 15, 2011, City Council, as the ex-officio Board of Directors of General Improvement District No. 1 (“GID Board”), adopted Ordinance No. 060 (“2011 GID Ordinance”) allocating 100% of the tax increment revenue from the Fort Collins General Improvement District No. 1 to the DDA Tax Increment Fund for the TIF Extension Period, with the seventh recital of the 2011 GID Ordinance confirming that the 2008 Ordinance had approved the 100% City TIF Allocation.

G. Pursuant to C.R.S. Section 31-25-807(3)(a)(IV)(B), an annual certification to the Larimer County Assessor (“Assessor”) is required by August 1 of each calendar

year, which certification needs to include the allocations of tax increment for that year of all affected taxing entities, including the City.

H. The purposes of this Resolution are to reaffirm the Council's previous actions in the 2008 Ordinance, to acknowledge the actions it took as the GID Board in the 2011 GID Ordinance, and to provide the Assessor with City Council's 2026 certification pursuant to C.R.S. Section 31-25-807(3)(a)(IV)(B).

In light of the foregoing recitals, which the Council hereby makes and adopts as determinations and findings, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF FORT COLLINS as follows:

Section 1. City Council reaffirms its previous actions in the 2008 Ordinance.

Section 2. City Council acknowledges the actions it took as the GID Board in the 2011 GID Ordinance.

Section 3. City Council certifies to the Assessor, pursuant to C.R.S. Section 31-25-807(3)(a)(IV)(B), that for 2026 property taxes payable in 2027, the 2011 GID Ordinance continues to be in effect to allocate 100% of the available property tax increment from the Fort Collins General Improvement District No. 1 mill levy to the DDA tax increment fund, and the City continues to allocate 100% of its available property tax increment from its mill levy to the DDA tax increment fund, but that all other affected taxing entities are allocating only 50% of their property tax increment.

Section 4. City Council directs the City's Financial Officer to provide this certification to the Assessor by August 1, 2026.

Passed and adopted on June 16, 2026.

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Mayor

ATTEST:

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City Clerk

Effective Date: June 16, 2026  
Approving Attorney: Dianne Criswell

Exhibit: None