South Brighton GID Mill Levy

STUDY SESSION – July 14, 2026

City Staff Representative:	Catrina Asher, Finance Director
Department:	Finance

Purpose

To propose an election in 2026 to reaffirm the City's mill levy authority for the South Brighton GID with the intention of levying property taxes in 2027.

Background

The South Brighton GID was formed in 2004 by a vote of property owners. The City has not levied any property taxes since that time.

In August 2025, staff presented options for a levy of 15 mills to be effective in 2026. While the City has the authority to levy property taxes under the original GID formation, the decision was made to delay one year and reaffirm that authority with an election in 2026.

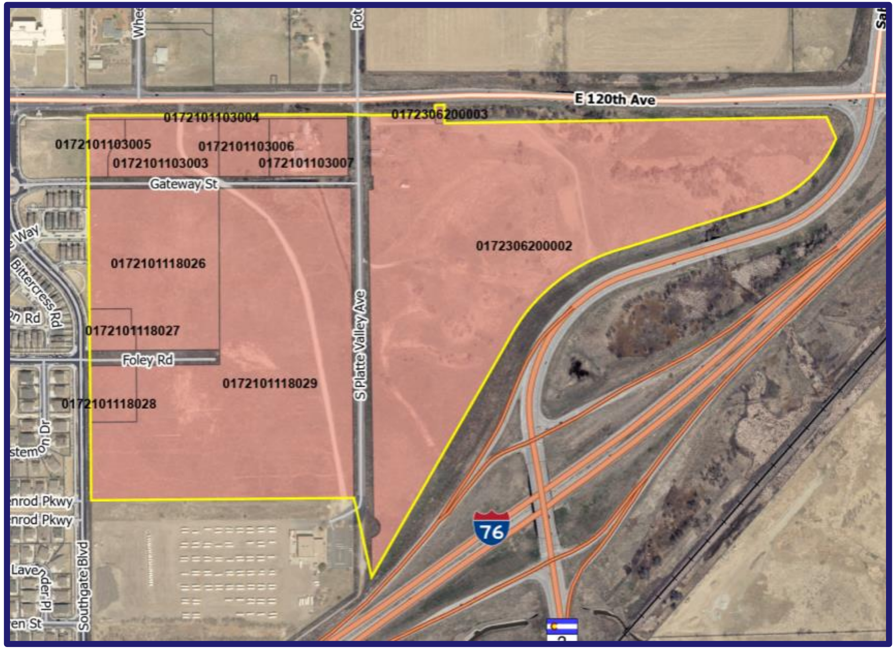
What is a General Improvement District

A General Improvement District (GID) is a limited purpose special district. They are formed to provide specific services to a defined area and are funded through property taxes levied on the included properties.

- Require voter approval by the property owners in the proposed district.
- The voter approval authorizes the City to levy property taxes for specific purposes, such as capital improvements that benefit the district.
- The funds generated are generally limited by a number of mills or a total amount of revenue generated.
- They are a subdivision of the local government and generally have the same governing body as the local government.
- The local government will manage the operations and finances of the GID, including oversight of projects funded by the GID.

South Brighton GID – History and Purpose

- Formed in 2004 with no expiration.
- Roughly 100 acres of undeveloped land near 120th & S. Platte Valley Avenue (Potomac Street).
    - Intend to include future parcels as development progresses
- Intended to provide funding for improvements needed to support development as it occurs.
- Revenue limited to $400K annually (no specific mill levy limit).
- No taxes have been levied since inception in 2004.
- 3 property owners and 11 parcels.



South Brighton GID – Needs and Proposal

- The actions taken to form the GID occurred more than 20 years ago. There is a desire to reaffirm the City's authority and also restructure the language related to revenue caps.

- Staff proposal #1 – Election in November 2026
    - Only property owners in the GID area will vote in the election.
        - 3 owners with 11 total parcels
    - Ballot issue would redefine the taxing authority of the GID.
        - Current language caps revenue at $400K annually. This means the mill levy could be set at any level until the cap is reached.
        - Staff proposes updating the language so the limit is based on a mill levy cap of 15 mills rather than a dollar amount. This protects property owners from potentially higher mills in early years and allows revenue to grow with new development.

South Brighton GID – Needs and Proposal

- There is a strong desire to develop this area, but development will require capital investment in storm drainage and transportation infrastructure that exceeds the funding the City currently has available.

- Staff Proposal #2 - Levy 15 mills starting in 2027
  - Would require approval of the GID board after the election takes place.
  - Impact of 15 mills on the GID and properties:
    - Will generate an estimated $50K in revenue in 2027. This will increase as the properties are developed and values increase.
    - Will keep the tax level of the properties within range of similar districts, such as Prairie Center.
      - Estimated tax on a single-family residential property valued at $650K is ~$50/month
  - Use of funds generated:
    - Will be used to fund regional projects such as storm drainage and transportation infrastructure.
    - Focus of GID funds will be on regional projects that benefit multiple developments.

Next Steps – GID Board

Date	Action
July 21st	Board authorizes election to proceed
August 18th	Board approves ballot language
November 3rd	General Election which will include the GID issue
December 1st	If ballot issue is approved, Board approves the 2027 GID Budget and Mill Levy

Questions