

RESOLUTION NO. 2020 -

**BOARD OF COUNTY COMMISSIONERS
OF THE
COUNTY OF SUMMIT
STATE OF COLORADO**

A RESOLUTION IN SUPPORT OF SUMMIT COUNTY'S SERVICE STABILIZATION BALLOT MEASURE 1(A) – PREVENTING THE LOSS OF REVENUES FOR LOCAL SERVICES DUE TO STATE-IMPOSED CHANGES IN ASSESSED VALUE CALCULATIONS, WITHOUT ANY INCREASE IN NET TAX REVENUES

WHEREAS, during these challenging times, Summit County must be able to provide the vital services that help maintain and ensure our safety, local economy, and good quality of life; and

WHEREAS, the largest source of funding for County-provided services is property tax revenue; and

WHEREAS, the Board is gravely concerned that funding for essential County services is now at risk of steep cuts because of State-imposed changes in property tax calculations; and

WHEREAS, the impending cuts stem from the Gallagher Amendment to the Colorado Constitution, which causes the "assessed value" of all residential property to drop when statewide residential property values grow at a faster rate than nonresidential properties; in communities like Summit County that have a much higher proportion of residential properties than the State as a whole, this drop in assessed value results in precipitous declines in local funding for public services; and

WHEREAS, the Board of County Commissioners of Summit County, Colorado, has referred to the registered qualified electors of Summit County at the November 3, 2020, coordinated General Election, a TABOR ballot issue authorizing limited adjustments to the County's tax mill levy authority to stabilize revenue in the event of further changes to the State assessment rate(s) or calculations related thereto; and

WHEREAS, Measure 1(A) would grant the County very limited authority to maintain current funding levels by shielding us from outdated, draconian State formulas for calculating the assessed value of property; and

WHEREAS, Measure 1(A) would maintain existing funding for essential services provided by Summit County, including road and recpath maintenance, snowplowing, public health services, wildfire prevention, open space and trails, workforce housing and emergency services; moreover, many of these services were recently approved by local voters in recognition of acute community needs and priorities; for example, in 2018 local voters approved a ballot measure to provide funding for mental health services, wildfire mitigation, expanded recycling, community facilities and early childhood learning; and

WHEREAS, Measure 1(A) is very limited and specific in scope as it does NOT give the County any authority to raise net tax revenues above current levels, but merely allows the County to maintain services

the community already receives; Measure 1(A) would solely authorize Summit County to adjust County mill levies for the singular purpose of stabilizing existing County services; and

WHEREAS, other local public organizations, such as Colorado Mountain College, Summit Fire & EMS, and Red, White & Blue Fire District, have received voter support for similar measures in recent years, as they too sought to fend off deep, state-imposed funding cuts; and

WHEREAS, the need for Measure 1(A) has become especially urgent and serious since the COVID-19 pandemic; during the past eight months, the County has provided vital services such as COVID-19 mobile testing, outbreak response/containment, recovery planning, and measures to stop the spread of disease, and, as a result, the demand for County services has significantly increased; and

WHEREAS, the County has already significantly reduced expenditures in other areas in order to dedicate appropriate resources to the COVID-19 response; however, there are limits to what the County can cut without impacting local residents and the County's ability to meet basic community needs; and

WHEREAS, most of Summit County's residential properties are owned by investors and second homeowners, who pay the majority of our property tax revenues, so the Gallagher-imposed cuts would amount to a substantial tax break for nonresidents who benefit from County services; and

WHEREAS, because of Gallagher, residential property tax rates are already at historically low levels; residential properties currently pay only one-quarter as much as they used to;

WHEREAS, as residential property values across the state continue on their upward trend, revenues for local services are arbitrarily ratcheted downward; because it is limited to maintaining the funding levels provided by the current property tax rates, Measure 1(A) would NOT cause individual residential tax bills to increase over existing amounts, regardless of the outcome of State ballot measures; and

WHEREAS, many of the initiatives our community has supported over the years to provide emergency response services at the 911 dispatch center; wildland fire prevention; public health services, including affordable mental health care and suicide prevention; open space and trails; early childhood education; environmental protection; and even road maintenance would need to be cut or postponed in the event the residential assessed value tax base continues to decline due to State-imposed changes; and

WHEREAS, the Board of County Commissioners desires that the citizens of Summit County support this very modest proposal, Summit County Referred Measure 1(A), to simply stabilize Summit County revenues so the essential community services may continue.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF SUMMIT, STATE OF COLORADO THAT:

The Board of County Commissioners of Summit County supports the efforts to authorize Summit County's Service Stabilization Measure 1(A) and strongly encourages the citizens of Summit County to vote YES on Summit County Referred Measure 1(A).

ADOPTED THIS 13TH DAY OF OCTOBER 2020.

**COUNTY OF SUMMIT
STATE OF COLORADO
BY AND THROUGH ITS
BOARD OF COUNTY COMMISSIONERS**

Karn Stiegelmeier, Chair

ATTEST:

Kathleen Neel, Clerk & Recorder