

RESOLUTION NO. 2020 - 46

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

A RESOLUTION PROVIDING FOR THE SUBMISSION OF A QUESTION TO THE REGISTERED QUALIFIED ELECTORS OF SUMMIT COUNTY, COLORADO, AUTHORIZING LIMITED ADJUSTMENTS TO SUMMIT COUNTY'S MILL LEVY AUTHORITY TO MAINTAIN EXISTING COUNTY SERVICES, WITH NO NET INCREASE IN TAX REVENUES

WHEREAS, pursuant to Title 39, Article 1, Part 1, C.R.S.; Title 29, Article 1, Part 3, C.R.S.; Title 30, Article 11, Part 1, C.R.S.; and other provisions of law, the Board of County Commissioners is authorized to levy the requisite property taxes against the valuation for assessment of all taxable property in Summit County for all public purposes required and authorized by law; and

WHEREAS, the State of Colorado is also authorized and required by law to periodically set statewide assessment rates and may also impose changes in the method of calculating assessed valuation for purposes of setting future local property tax mill levies; and

WHEREAS, because of Article X, Section 20 of the Colorado Constitution, also referred to as the TABOR Amendment to the Colorado Constitution, these statewide adjustments and any other state-imposed changes to the assessed value calculations have resulted in, and will likely continue to result in, a decline in the local property tax base, causing a decrease in local revenues, despite those revenues being otherwise duly authorized by law, including authorization by local voters; and

WHEREAS, the voters of Summit County are authorized by the TABOR Amendment and other provisions of law to approve a ballot measure that would prevent the loss of local revenues for Summit County services due to such state-imposed changes, without raising the total Summit County tax revenues, thereby preventing the resultant decrease in local government services and programs; and

WHEREAS, such a local ballot measure would not allow an adjustment in the County's combined mill levy for any reason other than for the sole purpose of maintaining revenues that would otherwise be lost due to changes in statewide assessed value rates or calculations;

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 assessed value tax base continues to decline due to state-imposed changes; and

WHEREAS, Summit County must be able to provide the vital services that help ensure

and maintain our safety, local economy, and good quality of life in these challenging times; and

WHEREAS, multiple jurisdictions in Summit County and other mountain communities have sought and received similar local voter approval to maintain their existing revenue levels and corresponding public services; and

WHEREAS, pursuant to state and federal law, Summit County will hold a General Election on November 3, 2020; and

WHEREAS, Article X, Section 20 of the Colorado Constitution, also referred to as the Taxpayer's Bill of Rights ("TABOR") requires voter approval for any new tax, increase in any tax rate, mill levy above that for the prior year, valuation for assessment ratio increase for a property class, extension of an expiring tax, or a tax policy change causing a net revenue gain, the creation of any debt, and the spending of certain funds above limits established by TABOR; and

WHEREAS, upon approval, the proposed ballot measure will simply sustain Summit County's net tax revenues in the face of state-imposed changes to the calculation of assessed valuation and thus should not be treated as a ballot measure that is subject to the requirements of Section 3 of TABOR; however, the provisions of TABOR are often subject to varied interpretations and therefore the Board desires to proceed cautiously and employ the ballot language contained in Exhibit A given the limited amount of existing guidance regarding the application of TABOR under these circumstances; and

WHEREAS, at the General Election to be held on November 3, 2020, such TABOR ballot issues may be submitted to the registered electors of the Summit County; and

WHEREAS, the BOCC is of the opinion that it should refer to the voters 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 any changes to the state assessment rate(s) or calculations related thereto.

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

1. The ballot issue title and question language contained on Exhibit A, attached and incorporated herein, shall be presented in substantially such form to the registered electors of Summit County at the coordinated election to be held on November 3, 2020, in accordance with all applicable laws. The Board of County Commissioners hereby directs that a copy of this Resolution be certified and filed in the Office of the Clerk and Recorder immediately and authorizes and directs the Clerk and Recorder to certify the ballot issue and ballot content as provided by law.
2. The name of the designated election official who will be responsible for conducting the election pursuant to the Uniform Election Code is Kathleen Neel, Summit County Clerk and Recorder.
3. The officials and employees of Summit County are hereby authorized and directed to take all actions necessary or appropriate to effect the provisions of this Resolution.
4. This Resolution shall take effect immediately upon its adoption so as to ensure compliance with all applicable election requirements. If any section, paragraph, clause or provision is held to be invalid or

unenforceable, such invalidity or lack of enforceability shall not affect any of the remaining sections, paragraphs, clauses or provisions of this Resolution.

ADOPTED THIS 13th DAY OF AUGUST, 2020.

**COUNTY OF SUMMIT
STATE OF COLORADO
By and Through its
BOARD OF COUNTY COMMISSIONERS**



[Handwritten signature]
Stiegelmeier, Chair

ATTEST:

[Handwritten signature: Kathleen Neel]
Kathleen Neel, Clerk & Recorder

EXHIBIT A

Ballot Title

SUMMIT COUNTY REFERRED MEASURE 1(A) - WITHOUT RAISING NET TAX REVENUES, PREVENTING THE LOSS OF EXISTING COUNTY SERVICES DUE TO STATE-IMPOSED CHANGES IN ASSESSED VALUE CALCULATIONS BY AUTHORIZING MILL LEVY ADJUSTMENTS FOR THE EXCLUSIVE PURPOSE OF MAINTAINING COUNTY SERVICES

Ballot Question

SHALL SUMMIT COUNTY TAXES BE INCREASED ZERO DOLLARS (\$0.00) IN TAX COLLECTION YEAR 2021, AND THEREAFTER SHALL SUMMIT COUNTY BE AUTHORIZED TO MAINTAIN EXISTING COUNTY SERVICES, INCLUDING THOSE RECENTLY APPROVED BY LOCAL VOTERS, BY ADJUSTING ITS MILL LEVIES FOR THE SOLE PURPOSE OF SUSTAINING SERVICES THAT WILL OTHERWISE BE LOST DUE TO STATE-IMPOSED CHANGES IN THE METHOD OF CALCULATING ASSESSED VALUATION, SUCH AS CHANGES IN STATEWIDE PROPERTY TAX ASSESSMENT RATES, SO THAT THE ACTUAL TAX REVENUES GENERATED BY THE COUNTY'S MILL LEVIES ARE THE SAME AS THE ACTUAL TAX REVENUES THAT WOULD HAVE BEEN GENERATED HAD THE STATE OF COLORADO NOT IMPOSED SUCH CHANGES, WITH ALL ADJUSTMENTS AND EXPENDITURES SUBJECT TO ANNUAL FINANCIAL AUDIT, AND SHALL ALL REVENUES BE COLLECTED AND SPENT NOTWITHSTANDING ANY LIMITS PROVIDED BY ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER PROVISION OF LAW?