

Commissioner Dehlkemper moved that the following Resolution be adopted:

BEFORE THE BOARD OF COUNTY COMMISSIONERS

OF THE COUNTY OF JEFFERSON

STATE OF COLORADO

RESOLUTION NO. CC22-184

RE: Board of County Commissioners - Ballot Issue regarding Non-Property Tax Revenue for the November 2022 Election

Resolved that the Board of County Commissioners hereby approves the following resolution:

WHEREAS, the Taxpayer's Bill of Rights, codified in Section 20 of Article X of the Colorado Constitution, also known as TABOR, and other state statutes, including C.R.S. § 29-1-301, impose certain revenue and spending limitations on county government; and

WHEREAS, the Taxpayer's Bill of Rights allows voters to approve revenue changes, which approval allows a county to retain certain revenue; and WHEREAS, Jefferson County (the "County") has significant financial challenges to address, which began with the 2020 budget and was further impacted by the pandemic. The quality of services that the people of Jefferson County deserve and have come to expect come at a cost.; and

WHEREAS, to fund services, the county seeks non-property tax revenue, such as state grants and user fees for services like building permits and development review. With the revenue limit set by the Taxpayer's Bill of Rights rather than Jefferson County voters, any excess revenue over the fiscal year spending limit, including revenue from state grants funds or other non-property tax sources, must be refunded. When this limit is reached, the county must decline state funds so as not to exceed revenue limits. This means that state taxpayer money from collected by the state from Jefferson County taxpayers cannot be used to fund services and infrastructure within the county. Rather, Jefferson County money is sent to other counties to benefit those residents; and

WHEREAS, unless the County obtains voter-approved relief from such revenue limitations, the County will not be able to provide the same level of service that the community has come to expect and will need to reduce

County operations and services in 2023 and beyond; and

WHEREAS, the Board values the principles of democracy which give citizens the opportunity to direct local government action and the use of revenue; and

WHEREAS, the Board wishes to seek approval from the voters to retain such revenue; and

WHEREAS, the County Clerk of the County is conducting a coordinated election on November 8, 2022 (the "Election"); and

WHEREAS, the Board has reviewed the proposed ballot issue, as set forth below, to be considered at the Election, and has determined that the health, safety, and welfare of the people of Jefferson County will be served if said ballot issue is submitted to the County's registered electors, and the Board of County Commissioners is willing to put to a vote of the electors of Jefferson County the issue of whether to allow the County to retain and expend certain revenue collected above annual statutory and constitutional spending limits without raising taxes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, IN THE STATE OF COLORADO:

1. Pursuant to the Uniform Election Code of 1992, Title 1, Articles 1 through 13, Colorado Revised Statutes, and all other applicable laws of the State of Colorado, the Board hereby submits to the registered electors of the County the question set forth in paragraph 2.

2. The question in substantially the following form shall be submitted to the registered electors of the County at the Election: Provided that no local tax rate or mill levy shall be increased without further voter approval, shall Jefferson County, Colorado be authorized to collect, retain, and expend all non-property tax revenue, such as state grants, retained and expended starting in 2022 and each subsequent year thereafter, notwithstanding the limitations of Article X, Section 20 of the Colorado Constitution or any other law?

3. The officers and employees of the County are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this resolution.

4. To the extent any prior resolution or act of the Board conflict with this resolution, this resolution shall prevail.

5. If any section, paragraph, clause, or provision of this resolution shall for any reason be held to be invalid or unenforceable, such invalidity or unenforceability shall not affect any of the remaining provisions of this resolution.

Commissioner Kerr seconded the adoption of the foregoing Resolution. The roll having been called, the vote was as follows:

Commissioner Tracy Kraft-Tharp	Aye
Commissioner Lesley Dahlkemper	Aye
Commissioner Andy Kerr, Chairman	Aye

The Resolution was adopted by unanimous vote of the Board of County Commissioners of the County of Jefferson, State of Colorado.

Dated: July 19, 2022