

The following is the Original Jefferson County Resolution that allows a one-half of one percent sales tax to go for the purchase of land for Open Space.

Mr. Commissioner Trezise moved that the Resolution adopted by the Board of County Commissioners on the 28th day of August, 1972, relating to the adoption of the one half percent (1/2%) county-wide sales tax to be used to acquire open space land, be repealed and reenacted to read as follows:

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF JEFFERSON  
STATE OF COLORADO

RESOLUTION

WHEREAS, Article 10, Chapter 138, Colorado Revised Statutes, 1963, as amended, makes provision for a county-wide sales tax; and

WHEREAS, the said Article became effective July 1, 1967; and

WHEREAS, said Article provides for the submission of such sales and services tax proposal to an election by the qualified electors of the County by resolution of the Board of County Commissioners; and

WHEREAS, Section 4 (3) of said Article provides: "Such county-wide sales tax proposal by resolution of the Board of County Commissioners shall be submitted at the next regular general election if there be one within the next succeeding one hundred twenty days after the adoption of such resolution---"; and

WHEREAS, the Board of County Commissioners of the County of Jefferson, State of Colorado, desires to refer to the qualified electors of the County of Jefferson, State of Colorado, to be determined by a majority voting thereon the question of whether such tax shall be approved or disapproved; and

WHEREAS, a general election is scheduled within one hundred twenty (120) days from the date of this resolution; and

WHEREAS, the said Article provides that the County Clerk shall publish the text of such sales tax proposal four (4) separate times, a week apart, in the official newspaper of the county and each city and incorporated town within the county; and

WHEREAS, the said Article provides that the proposal shall

contain certain provisions concerning the amount, levying and scope of said tax.

NOW, THEREFORE, BE IT RESOLVED, that there shall be referred to the qualified electors of the County of Jefferson at the general election to be held on Tuesday, November 7, 1972, the following proposal:

RESOLVED, that a county-wide one-half of one percent (1/2 of 1%) sales tax in accordance with the provisions of Article 10, Chapter 138, Colorado Revised Statutes, 1963, as amended, is hereby imposed on the sale of tangible personal property at retail or the furnishing of services in the County of Jefferson, as provided in sub-section (5) of said Article 10, and as is more fully hereinafter set forth. For the purpose of this sales tax proposal, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the limits of the County of Jefferson, or to a common carrier for delivery to a destination outside the limits of the County of Jefferson. The gross receipts from such sales shall include delivery charges, when such charges are subject to the State sales and use tax imposed by Article 5 of Chapter 138, C.R.S. 1963, as amended, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the County of Jefferson, or has more than one place of business, the place or places at which the retail sales are consummated for the purpose of a sales tax imposed by this proposal shall be determined by the provisions of Article 5 of Chapter 138, C.R.S. 1963, as amended, and by rules and regulations promulgated by the Department of Revenue. The amount subject to tax shall not include the amount of any sales or use tax imposed by Article 5 of Chapter 138, C.R.S. 1963, as amended. The proposal shall be the same as the tangible personal property and services taxable pursuant to Section 138-5-4, C.R.S. 1963, as amended. All

sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from said sales tax of the County of Jefferson when such sales meet both of the following conditions:

(a) The purchaser is a non-resident of, or has its principal place of business outside of, the County of Jefferson; and  
(b) such personal property is registered or required to be registered outside the limits of the County of Jefferson under the laws of the State of Colorado. The sales tax imposed shall be remitted to the Director of Revenue of the State of Colorado as provided in Article 10, Chapter 138, C.R.S. 1963, and by him shall be distributed to the County Treasurer of the County of Jefferson, Colorado. The tax imposed by this resolution and proposal shall be subject to all the provisions of Article 10, Chapter 138, Colorado Revised Statutes 1963, as amended.

BE IT FURTHER RESOLVED that, if the majority of the qualified electors voting thereon vote for approval of this county-wide one-half percent sales tax proposal, such county-wide sales tax shall be effective beginning July 1, 1973.

BE IT FURTHER RESOLVED that the cost of the election shall be paid from the General Fund of Jefferson County.

BE IT FURTHER RESOLVED that the County Clerk shall publish the text of this sales and service tax proposal four (4) separate times, a week apart, in the official newspaper of the County of Jefferson and each city and unincorporated town within this county.

BE IT FURTHER RESOLVED, that if any provision of this resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not effect other provisions or applications of this resolution which can be given effect without the invalid provisions or applications, and to this end the provisions of this resolution are declared to be severable.

BE IT FURTHER RESOLVED, that the conduct of the election shall conform, so far as is practicable, to the general election

laws of the State of Colorado.

BE IT FURTHER RESOLVED that all of the net proceeds received by Jefferson County, Colorado, from the Director of Revenue of the State of Colorado from the aforementioned sales tax shall be expended only for the planning for, developing necessary access to, acquiring, maintaining, administering, and preserving open space real property or interests in open space real property, and developing paths and trails thereon, for the use and benefit of the public, such open space real property or interests in open space real property to include but not be limited to land in its natural state, parks and recreation lands, greenbelt and agricultural buffer zones, scenic easements, floodplains, paths and trails, historic monuments, wild rivers, wilderness areas, wildlife habitats, community open space lands, etc.; or the payment of indebtedness incurred for such acquisition, and for such expenditures as may be necessary to protect such open space properties or interests in real properties so acquired from any and all threatened or actual damages, loss, destruction or impairment from any cause or occurrence.

BE IT FURTHER RESOLVED that if the real property or any interest therein acquired by use of proceeds of said sales tax be ever sold, exchanged, transferred, or otherwise disposed of, the consideration for such sale, exchange, transfer, or disposition shall be subject to the same expenditure and use restrictions as those set forth herein for the original proceeds of said sales tax, including the restriction set forth in this paragraph; and if said consideration is by its nature incapable of being so subject, then the proposed sale, exchange, transfer, or disposition shall be unlawful and shall not be made.

BE IT FURTHER RESOLVED that the Board of County Commissioners of Jefferson County will, if said sales tax measure be approved by a majority of the qualified electors voting thereon, establish a citizens advisory committee to make recommendations to County

and municipal officials regarding selection of open space land to be acquired, maintained, or preserved and establishment of priorities therefor; and may be separate and additional resolution promulgate such rules and regulations as may be required to implement this proposal for the best interest and preservation of the public peace, health, safety, and welfare of the citizens of Jefferson County, including, without limiting the generality of the foregoing, all rules and regulations designed to assure that all proceeds from said tax and reimbursements, rebates, or refunds thereof shall be used for the purposes herein set forth.

BE IT FURTHER RESOLVED that the members of said citizens advisory committee be appointed by the Board of County Commissioners of Jefferson County; and that said citizens advisory committee be composed of three (3) representatives of municipal government selected from lists of nominees submitted by the individual municipalities located wholly or partly within Jefferson County, three (3) representatives of County government selected as the Board of County Commissioners of Jefferson County shall determine, except that at least one of said County Government representatives shall be a professional planner employed by Jefferson County, three (3) representatives of Jefferson County citizens at large, selected as the Board of County Commissioners of Jefferson County shall determine, and one (1) representative of recreation and/or park districts selected from lists of nominees submitted by such districts which are located wholly or partly within Jefferson County.

BE IT FURTHER RESOLVED that portions of the net proceeds from said sales tax, after deducting Jefferson County administrative expenses, shall be deemed attributable to each municipality located wholly or partly within Jefferson County in accordance with the following formula: the amount deemed attributable to the municipality shall be that amount which bears the same ratio to the entire net proceeds from said sales tax after said deduction for Jefferson County administrative expenses as the sum of

Jefferson County automobile registrations within said municipality bears to the sum of all of the Jefferson County automobile registrations. In making the foregoing computations, the latest available automobile registration figures shall be used.

BE IT FURTHER RESOLVED that fifty percent (50%) of that portion of the net proceeds from said sales tax attributable to each municipality, after deduction of Jefferson County administrative expenses, shall be, upon specific requests therefor from time to time by the municipality, expended by Jefferson County for the purposes herein set forth, subject to the condition as to use of proceeds from the sale or other disposition of such acquired real property or interests therein, and right to examine and copy the municipal audit and work papers used in producing said audit.

BE IT FURTHER RESOLVED that the Board of County Commissioners of Jefferson County shall adopt regulations requiring biennial review by the Board of County Commissioners of Jefferson County, with citizens advisory committee participation, of the expenditures of all of the net proceeds from said sales tax made for the preceding two (2) years, and of the proposed expenditures to be made during the next succeeding two (2) years, with a view to establishing priorities therefor; and for such purpose the relevant official county and municipal audit reports and work papers used in producing said audit reports shall be made available to the citizens advisory committee and the Board of County Commissioners of Jefferson County.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Ballot Question on the county-wide sales and service tax for open space land proposal that shall be referred to the qualified electors of the County of Jefferson at the general election to be held on Tuesday, the 7th day of November, 1972, shall be:

OPEN SPACE LAND BY MEANS OF A COUNTY-WIDE ONE-HALF OF ONE PERCENT (1/2 of 1%) SALES TAX

"Shall a county-wide one-half of one percent (1/2 of 1%) sales

