



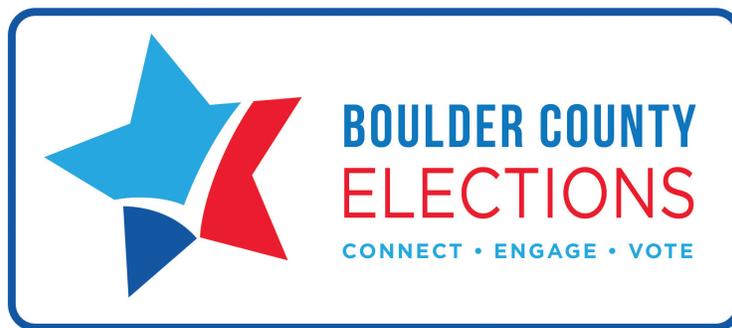
Clerk & Recorder • Hillary Hall

# NOTICE OF ELECTION

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**November 8, 2016 - Election Day**  
**Voting begins October 17**

All active registered voters will be mailed a ballot the week of October 17.



**NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/  
ON A CITIZEN PETITION/ON A REFERRED MEASURE.**

This notice is mailed to each address with one or more active, registered electors. You may not be eligible to vote on all issues presented in this notice.

[www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org)

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## **Be Election Ready!**



- ★ **Check your voter registration.** Make sure your address is current, especially if you have moved in the last year or have not voted recently. All active registered voters get a ballot in the mail. Ballots are mailed the week of October 17. *Check your registration at [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org).*
- ★ **Track your mail ballot.** Visit [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org) to sign up for Ballot Track to receive messages by email, text, or phone when your mail ballot has been printed, mailed, and then received back by Boulder County Elections during election periods.
- ★ **In person voting is available.** If you would like to vote in person or need additional assistance with voting, a list of Voter Service and Polling Centers will be included in your mail ballot packet.
- ★ **Vote early.** Once you decide how to vote, return your voted mail ballot. Voting early helps reduce campaign phone calls for you and helps the county process ballots throughout the election period, rather than on just election night.
- ★ **Traveling?** If you need your ballot sent to a location other than your voter registration address, then you must change your mailing (not registration) address as soon as possible. The last day to request a change of mailing address is October 31, 2016, in order to receive a ballot in the mail. Remember to update your mailing address after the election.
- ★ **Spanish assistance / Ayuda en Español** – If you need assistance in Spanish, please contact our office at 303-413-7740 or visit our website at [BoulderCountyVotes.org](http://BoulderCountyVotes.org). Si usted necesita ayuda en español, por favor comuníquese con nuestra oficina al 303-413-7740 o visite nuestro sitio web en [BoulderCountyVotes.org](http://BoulderCountyVotes.org).

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**Who gets this TABOR Notice:** This notice is mailed to each address with one or more active, registered voters whose ballots include at least one TABOR ballot issue. However, receiving this notice does not guarantee you are registered or that your registration is current. Additionally, you may not be eligible to vote on all issues presented in this notice.

**What is included:** This pamphlet contains summary statements for ballot issues as required by the State of Colorado Constitution, Article X, Section 20 for ballot issues appearing on the 2016 General Election ballot. The information contained in this notice was prepared by persons required by law to provide summaries of ballot issues and fiscal information. A “yes” vote on any ballot issue is a vote in favor of changing current law or existing circumstances, and a “no” vote on any ballot issue is a vote against changing current law or existing circumstances.

**What is not included:** This notice does not contain information on statewide measures. Information on statewide measures and judge retention, if applicable, can be found in the State Ballot Information Booklet (commonly referred to as the “Blue Book”) mailed by the State of Colorado. *For additional ballot content, please visit [BoulderCountyVotes.org](http://BoulderCountyVotes.org).*

## **TABOR NOTICE**

**TO ALL REGISTERED VOTERS – Boulder County, Colorado  
NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/  
ON A CITIZEN PETITION/ON A REFERRED MEASURE**

Election Date: November 8, 2016

**Deadline for Receipt of Ballots: November 8, 2016 at 7:00 p.m. Postmarks do not count.**

Voter Service and Polling Centers open Election Day from 7:00 a.m. – 7:00 p.m.

Boulder County Clerk’s Main Office: 1750 33rd Street, Boulder, CO 80301

**Vote@[BoulderCountyVotes.org](http://BoulderCountyVotes.org) • Tel: 303-413-7740 • Twitter:@BoCoClerk**

**[www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org)**

# BOULDER COUNTY

## ALL REGISTERED VOTERS

Boulder County, Colorado

Election Date: November 8, 2016

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Boulder County Clerk's Main Office: 1750 33<sup>rd</sup> Street, Boulder, CO 80301

Telephone: 303-413-7740

## NOTICE OF ELECTION TO INCREASE TAXES/ON A REFERRED MEASURE

### COUNTY ISSUE 1A (Road and Bridge Mill Levy Increase):

#### Ballot Title:

SHALL BOULDER COUNTY TAXES BE INCREASED \$5.5 MILLION ANNUALLY (FIRST FULL FISCAL YEAR DOLLAR INCREASE IN 2017) THROUGH AN INCREASE IN BOULDER COUNTY'S AD VALOREM PROPERTY TAX MILL LEVY OF 0.785 MILLS, FOR FIFTEEN YEARS TO AND INCLUDING DECEMBER 31, 2031, FOR THE PURPOSE OF FUNDING ROAD AND BRIDGE PROJECTS WITHIN THE MUNICIPALITIES IN BOULDER COUNTY AND REHABILITATION OF PAVED PUBLIC LOCAL ACCESS SUBDIVISION ROADS IN UNINCORPORATED BOULDER COUNTY, SUCH INCREASE IN PROPERTY TAX REVENUES TO BE IN EXCESS OF THAT WHICH WOULD OTHERWISE BE PERMITTED UNDER SECTION 29-1-301, C.R.S., EACH YEAR WITHOUT SUCH INCREASE; AND SHALL THE REVENUES AND EARNINGS ON THE INVESTMENT OF THE PROCEEDS OF SUCH TAX, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER-APPROVED REVENUE CHANGE AND A PROPERTY TAX REVENUE CHANGE; ALL AS MORE PARTICULARLY SET FORTH IN BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2016-89?

YES \_\_\_\_\_ NO \_\_\_\_\_

#### Text of County Issue 1A Proposal: Resolution No. 2016-89:

**A Resolution of the Board of County Commissioners of Boulder County describing a proposal for an increase in the Boulder County ad valorem property tax mill levy to provide funding for road and bridge projects within the**

**municipalities located in Boulder County and rehabilitation of paved public subdivision roads in unincorporated Boulder County.**

#### Recitals:

A. A group of Boulder County citizens has formally requested that the Board of County Commissioners (the "Board") consider a countywide property tax ballot issue to be referred at the 2016 November general election that if approved by voters would provide funding for rehabilitation of paved subdivision roads that have been accepted for county maintenance in unincorporated Boulder County and for road and bridge projects in cities and towns of the County.

B. Under §43-2-203, Colorado Revised Statutes ("C.R.S."), the County is authorized to levy a tax on all taxable property located within the county to defray expenditures from the county road and bridge fund.

C. The Board finds that it is appropriate to determine whether Boulder County voters desire a temporary countywide property tax mill levy increase of 0.785 mills for a period of fifteen years to fund road and bridge projects within the municipalities located in Boulder County and rehabilitation of paved public subdivision roads in unincorporated Boulder County.

D. Should the proposed mill levy increase pass, the County will use its share of the revenue from the mill levy increase to undertake rehabilitation projects on paved local access roads in unincorporated Boulder County subdivisions accepted by the County for maintenance. Such rehabilitation may include road reconstruction; repaving, overlay and chip seal; concrete, gutter and drainage improvements; sidewalk work; related safety improvements; and the costs of project implementation and staffing.

E. Regardless of whether the proposed mill levy increase passes, the Board intends to continue funding rehabilitation of community use roads and routine maintenance of subdivision roads using its existing revenue stream. Community use roads are defined as those paved roads in unincorporated county subdivisions that provide access to facilities used by the general public, such as parks, trailheads, schools, emergency services, places of worship, and those that provide a connection between primary roads and experience significant cut through traffic.

F. All net proceeds derived from the revenues of the proposed temporary mill levy increase shall be deposited into the County's Road and Bridge Fund maintained pursuant to §43-2-202(1), C.R.S., and be subject to the statutory share back requirement set forth in §43-2-202(2), C.R.S., whereby each municipality located within the County is entitled to receive from the County Road and Bridge Fund an amount equal to fifty percent (50%) of the revenue accruing to the fund from extension only of the levy authorized to be made under §43-2-203(2), C.R.S., for road and bridge purposes against the valuation for assessment of all taxable property located within its corporate boundaries; except that, by

# BOULDER COUNTY

mutual agreement between such municipality and the Board of County Commissioners, such municipality may elect to receive, in part or in full, the equivalent of such amount in the value of materials furnished or work performed on roads and streets located within its corporate boundaries by the County.

G. An increase in the County's aggregate property tax mill levy of 0.785 mills would generate an estimated additional \$5.5 million annually (first full fiscal year dollar increase in 2017), of which approximately \$2.3 million would be allocated to municipalities through the statutory share back requirement for road and bridge projects within their corporate boundaries, and approximately \$3.2 million would be available for rehabilitation of paved public subdivision roads in unincorporated Boulder County.

H. An increase in the countywide mill levy of 0.785 mills would result in approximately \$6.25 of additional property tax for each \$100,000 of actual value on a residential home in fiscal year 2017.

I. This Board finds that an increase in the County's aggregate mill levy authorization of 0.785 mills is appropriate to meet the needs of the request outlined above, and revenues from the balance of the authorized increase shall be deposited in the Boulder County Road and Bridge Fund to be expended for road and bridge projects as specified above.

J. Section 29-1-301, C.R.S., provides that County property tax revenues cannot increase more from year to year than 5.5% as computed in compliance with the provisions of that section, unless, pursuant to §29-1-302(2)(b), C.R.S., the question of exempting the increase in property tax revenues is included in the question submitted for an increase in the mill levy, and the Board desires to exempt the revenues in the determination of the limitation as provided in §§29-1-301(2) & 29-1-302(2)(b), C.R.S..

K. The Board further desires that the revenues produced by this increase in the mill levy shall be exempted from the fiscal year spending limitations and be a voter-approved revenue change and property tax revenue change for purposes of the limitations of Art. X, §20, of the Colorado Constitution.

## Therefore, the Board resolves:

1. In accordance with Section 20 of Article X of the Colorado Constitution and §29-1-302, C.R.S., there shall be referred to the registered electors of the County at the general election to be held on Tuesday, November 8, 2016, a proposal to increase Boulder County property taxes by up to \$5.5 million annually (first full fiscal year dollar increase in 2017) through an increase in the aggregate Boulder County ad valorem property tax mill levy of 0.785 mills, such increase to be in excess of property tax revenues that would be permitted under §29-1-301, C.R.S., each year without such increase and a voter-approved revenue change and property tax revenue change, the proceeds to be allocated for road and bridge projects as outlined in the preamble of this resolution.

2. The funds generated by the increase in the property tax mill levy will be appropriated annually as determined by the Boulder County Board of County Commissioners, in accordance with the provisions of this resolution, and nothing contained herein shall be construed as creating a claim by any individual or group for receipt or expenditure of such funds.

3. If any provision of this resolution or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or applications and to this end, the provisions of this resolution are declared to be severable.

4. The proposal set forth in this resolution shall take effect immediately upon approval by a majority of voters voting thereon at the November 8, 2016 general election, for purposes of adopting the County's aggregate and component mill levy for 2017, the authorized increase in the mill levy being temporary and expiring after the 2031 fiscal year.

5. The Board shall take further action by resolution to set a ballot title for the proposal. For purposes of §1-11-203.5, C.R.S., as amended, such resolution shall serve to set the ballot title for such proposal.

A motion to approve this Resolution 2016-89 was made by Commissioner Domenico, seconded by Commissioner Gardner, and passed by a 3-0 vote.

ADOPTED this 4<sup>th</sup> Day of August, 2016.

## **Estimates of Fiscal Year Spending**

The estimated total of Boulder County fiscal year spending for the current year and actual total for each of the past four years and the overall percentage and dollar change for the period are as follows:

	FISCAL YEAR
YEAR	SPENDING
2016	\$289,439,794*
2015	\$271,481,396*
2014	\$259,267,723*
2013	\$245,056,137*
2012	\$241,421,368*

Total Percentage Change from 2012 to 2016: 20%\*

Total Dollar Change from 2012 to 2016: \$48,018,426\*

\*Figures for 2012 through 2016 include actual and estimated revenues from a 0.25% county-wide open space sales and use tax, from a 0.10% county-wide open space sales and use tax, from a 0.10% county transportation projects sales and use tax, and from grants, non-Federal intergovernmental revenues, interest, fines and other exempted revenues, which voters authorized in 1993, 1994, 1997, 1998, 2000, and 2001, to be exempt from the County's general fiscal year spending limit. The figures include an ad valorem property tax mill levy increase authorized and exempted by voters in 2002, and revenues from a 0.05% county-wide sales and use tax approved by voters in 2003 and 2008 for non-profit

# BOULDER COUNTY

human services, which is also exempt from the County's general fiscal year spending limit. The figures also include revenues from a 0.05% county-wide sales and use tax approved in 2003 for offender management capital construction and equipment, programs for alternatives to jail incarceration, and construction and equipping of a new addiction recovery center, which is also exempt from the County's general fiscal year spending limit; a 0.10% county-wide sales and use tax approved by voters in 2004 for the acquisition and maintenance of open space; a 0.15% county-wide sales and use tax approved by voters in 2010 for the acquisition and maintenance of open space; a .185% county-wide sales and use tax approved by voters in 2014 for flood recovery, and a 0.9 mill property tax approved by voters in 2010 for five years for Human Services Temporary Safety Net purposes which was renewed in 2014 for 15 years, which are also exempted from the County's fiscal year spending limit. Bond proceeds from various voter-authorized bond issues, all of which are also exempt from the County's general fiscal year spending limit, are excluded from the figures. All estimates for 2016 are based on the TABOR definition of fiscal year spending and limited revenues, although the County's fiscal year spending, revenue, and property tax revenue limits have been exempted from the TABOR limits by action of the voters in 2005.

**Estimate of First Fiscal Year (2017) Total Tax Revenue Increase:** \$5,500,000

**Estimate of Maximum Fiscal Year 2017 Spending Without The Proposed Tax Revenue Increase:** \$300,959,523\*\*  
\*\* All estimates for 2017 are based on the TABOR definition of fiscal year spending and limited revenues, although the County's fiscal year spending, revenues, and property tax revenues have been exempted from the TABOR limits by action of the voters in 2005.

## **Summary of the statement submitted in favor of County Issue 1A:**

In 1995, Boulder County Commissioners formally excluded rehabilitation from maintenance of public paved subdivision roads but neglected to provide any funding mechanism to pay for this significant change. As a result, we now face a \$60M-\$70M funding shortfall which grows by at least \$1M for every year this remains unresolved. Several proposed solutions over the years have for one reason or another been unsuccessful.

You probably use these roads. Boulder County maintains 386 miles of paved roads of which 146 miles are in about 120 subdivisions with over 10,000 properties and 27,000 residents. Citizens from throughout the county use these subdivision roads often; typically without even knowing it. They are now in such a state of disrepair they are dangerous

for all due to a 20 year lack of funding. Cities facing repair costs that have increased faster than revenue, also struggle to find options for road funding.

Do you walk, jog, run, hike, cycle, drive or does your kids' school bus use subdivision roads? It's quite likely!

On the November ballot, County Issue 1A (Road and Bridge Mill Levy Increase) asks whether the Boulder County mill levy taxes should be increased for 15 years to fund road and bridge projects in cities and to rehabilitate paved public roads in unincorporated subdivisions. County Issue 1A represents an all-around compromise as follows:

- A modest county wide annual property tax increase of \$6.25 per \$100,000 That is 0.785 mills of assessed value (\$25 for a \$400,000 home)
- \$2.3M per year to cities
- \$3.2M per year for subdivision road rehabilitation

In addition, the County has agreed to provide \$1M per year for subdivision road rehabilitation adding more than 30% to the property tax raised by 1A for this purpose.

There are a number of reasons why 1A is a responsible answer:

1. Safety. Deteriorating subdivision roads endanger residents, kids riding school buses, first responders and recreational users more and more every year placing lives at increasing risk.
2. Financial. Property values for homes within a mile of rehabilitated roads increase. A 2010 study documented an increase of between 0.5% and 2%. A home with a \$400,000 assessed value at a 1A cost of \$25 for 15 years for a total of \$375, would see a property value increase of between \$2000 and \$8000. A good financial investment.
3. Responsibility. The small cost will significantly reduce chances of injury or death for us and our children or grandchildren, or those of our friends or nearby county neighbors. Similarly, risk is reduced for first responders and equally important, for those whose emergency they are responding to where time is critical. This could easily be you, your family, friends, neighbors or fellow BoCo residents.
4. Fairness. Infrastructure is a community resource that has historically been funded by all for the benefit of all. 1A adheres to this principal by sharing funds to provide improvements in all 10 BoCo cities and throughout Boulder County.

## **Statements submitted in opposition to County Issue 1A:**

- If this tax passes, both City and County taxpayers will pay this property tax increase to the County. The County has

# BOULDER COUNTY

sufficient revenue and reserve funds to maintain roads without new taxes. The newly published County Comprehensive Annual Financial Report (2015 CAFR) shows that the County started the 2016 budget year with a balance of \$176,546,545 in cash and investments (p-63) and was due \$41,771,924 from other governments (p-40) - primarily FEMA. The combined total of these assets and funds due is \$218,318,469. Instead of asking all taxpayers (City and County) to pay more property taxes, the County should cut waste and expenses, allocate a fraction of this years (2016) recent property tax increase and a fraction of funds from spendable reserves to meet budget needs in place of property taxes. This will allow more of the current ample property tax revenue to be allocated to road maintenance without the need to increase property taxes yet again next year (2017) and with minimal, if any, effect on other County services. The 2015 CAFR can be found on the County's web site.

- Issue 1A is unfair to City taxpayers. If this tax passes, both Cities (Municipalities) and County property tax payers will pay this tax increase to the County. Since the Cities have the larger total property valuation, they pay the predominant share of the total property taxes collected by the County. The Cities will receive back from the County far less revenue for roads than their taxpayers paid. For example, in the first year, of \$5.5M total collected (about 80% is from the Cities) \$2.3M will go back to the Cities and about \$3.2M will go to the County according to the County's calculations. A better solution for the Cities would be for the County to return more of the current property taxes historically paid by the Cities for road maintenance without raising taxes.

## **NOTICE OF ELECTION TO INCREASE DEBT/ON A REFERRED MEASURE**

### **COUNTY ISSUE 1B (Countywide Open Space Sales and Use Tax Bond Authorization and Tax Extension):**

#### **Ballot Title:**

SHALL BOULDER COUNTY DEBT BE INCREASED BY UP TO \$30 MILLION, WITH A MAXIMUM REPAYMENT COST OF UP TO \$54 MILLION, WITH NO INCREASE IN ANY COUNTY TAX OR TAX RATE, BY THE ISSUANCE OF REVENUE BONDS FOR THE PURPOSE OF OPEN SPACE LAND ACQUISITION, WHICH BONDS SHALL BEAR INTEREST, MATURE, BE SUBJECT TO REDEMPTION, WITH OR WITHOUT PREMIUM, AND BE ISSUED, DATED AND SOLD AT

SUCH TIME OR TIMES, AT SUCH PRICES (AT, ABOVE OR BELOW PAR) AND IN SUCH MANNER AND CONTAINING SUCH OTHER TERMS, NOT INCONSISTENT HEREWITH, INCLUDING PROVISIONS FOR FUNDING ANY CAPITALIZED INTEREST AND REQUIRED RESERVES, AS THE BOARD OF COUNTY COMMISSIONERS MAY DETERMINE;

AND SHALL ONE-HALF (0.125%) OF THE COUNTY'S EXISTING 0.25% SALES AND USE TAX FOR OPEN SPACE, CURRENTLY SET TO EXPIRE DECEMBER 31, 2019, BE EXTENDED FOR AN ADDITIONAL PERIOD OF FIFTEEN YEARS TO AND INCLUDING DECEMBER 31, 2034 FOR THE PURPOSE OF FUNDING THE OPEN SPACE PROGRAM, INCLUDING BUT NOT LIMITED TO THE FOLLOWING:

- TARGETED OPEN SPACE LAND ACQUISITION, INCLUDING KEY REMAINING PROPERTIES THROUGHOUT BOULDER COUNTY; AND
- THE CONTINUED MANAGEMENT AND MAINTENANCE OF EXISTING OPEN SPACE, INCLUDING CONSTRUCTING MORE TRAILS ON AND CONNECTING TO OPEN SPACE AND RESTORING WETLANDS AND AREAS ALONG RIVERS AND STREAMS ON OPEN SPACE DAMAGED BY THE 2013 FLOOD;

AND SHALL SUCH BONDS BE REPAYED FROM THE PROCEEDS OF SUCH EXTENDED TAX AND, TO THE EXTENT PROCEEDS FROM SUCH EXTENDED TAX ARE INSUFFICIENT OR UNAVAILABLE FOR THE REPAYMENT OF SUCH BONDS, FROM OTHER COUNTY OPEN SPACE SALES AND USE TAX REVENUES, THE CONSERVATION TRUST FUND, THE COUNTY'S GENERAL FUND AND OTHER LEGALLY AVAILABLE FUNDS; SHALL THE COUNTY BE AUTHORIZED, IN ORDER TO PROVIDE FOR THE PAYMENT OF SUCH BONDS, TO ENTER INTO A MULTIPLE-FISCAL YEAR OBLIGATION TO TRANSFER THE PROCEEDS OF SUCH EXTENDED TAX, OTHER COUNTY OPEN SPACE SALES AND USE TAX REVENUES, AND MONEYS FROM THE CONSERVATION TRUST FUND, THE GENERAL FUND AND OTHER LEGALLY AVAILABLE FUNDS TO THE OPEN SPACE CAPITAL IMPROVEMENT TRUST FUND IN AN AMOUNT SUFFICIENT TO PAY THE DEBT

# BOULDER COUNTY

SERVICE ON SUCH BONDS AND TO OTHERWISE COMPLY WITH THE COVENANTS OF THE RESOLUTION OR OTHER INSTRUMENTS GOVERNING SUCH BONDS; AND SHALL THE REVENUES AND THE EARNINGS ON THE INVESTMENT OF THE PROCEEDS OF SUCH TAX AND SUCH BONDS, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER-APPROVED REVENUE CHANGE; ALL IN ACCORDANCE WITH BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2016-77?

YES \_\_\_\_\_ NO \_\_\_\_\_

## **Text of County Issue 1B Proposal: Resolution No. 2016-77:**

**A Resolution of the Board of County Commissioners of Boulder County describing a proposal to extend one-half (0.125%) of the existing 0.25% countywide open space sales and use tax for the purpose of continuing to fund the open space program; for the issuance of open space capital improvement trust fund bonds through a multiple-fiscal year commitment of revenues from such tax and from other open space sales and use tax revenues, general fund moneys and other legally available funds; a voter-approved revenue change; and providing other matters relating thereto.**

### Recitals:

A. Article 2, Title 29, Colorado Revised Statutes, as amended (hereinafter the "Article"), provides for the imposition of a countywide sales and use tax upon approval of a majority of the registered electors of Boulder County, Colorado (the "County") voting on such question.

B. There is a continuing need in the County for preservation of open space land, including acquisition of key remaining properties and conservation easements and the continued management and maintenance of existing open space areas.

C. Due to the accomplishments of the open space program in the years since its inception, the Board of County Commissioners (the "Board") finds that the County's remaining open space acquisition and conservation goals and the ongoing management and maintenance of open space lands may be achieved through continued funding from the extension of one-half (0.125%) of the existing 0.25% countywide open space sales and use tax.

D. On November 2, 1993, the voters of the County approved a 0.25% countywide sales and use tax and issuance of revenue bonds for the acquisition, improvement, management and maintenance of open space lands and other open space property interests, as described in Resolution 93-174.

E. On November 2, 1999, the voters of the County approved a proposal for the extension of the 0.25% countywide open space sales and use tax for an additional period of ten (10) years to and including December 31, 2019, and issuance of additional open space sales and use tax revenue bonds, as described in Resolution 99-111.

F. The Board now desires to refer the extension of one-half of the 0.25% countywide sales and use tax at a rate of 0.125% for an additional period of fifteen (15) years to be effective through December 31, 2034, and authorization for issuance of bonds payable from the revenues thereof, to the registered electors of the County, to be determined by a majority voting thereon.

G. The goals of the County open space program, as originally stated in Resolution 93-174, and as modified over time, have not as yet been fully realized, in that there are lands and areas for which property interests should be acquired in order to create trails and open space buffers for communities, protect wildlife habitat and preserve important agricultural lands; and these lands need to be managed and in some cases, restored.

H. As such, there remains a critical need for the preservation and stewardship of open space lands in the County, preserved open space being a fundamental shared value of the citizens of the County, which open space lands can be used for purposes including but not limited to buffers to preserve community identity, natural areas, wildlife habitat and wetlands, allow continuation of existing visual corridors and offer passive recreational use through the development of a recreational trail system, and therefore there is critical need for countywide sales and use taxes to finance the acquisition and limited improvement of said lands.

I. It is more cost-effective to purchase lands and complete improvements now rather than wait until additional revenues are realized from currently approved sources, since the price inflation of land costs is several times greater than the financing costs through tax-exempt bonds.

J. Proposing to extend the 0.25% countywide sales and use tax at a rate of 0.125% for a period of fifteen (15) additional years from its current expiration to be effective through December 31, 2034, with future revenues to be expended for open space acquisition and improvement, for repayment of capital improvement trust fund bonds, and for maintenance and management of open space lands, in accordance with the purposes set forth herein, is a cost-effective method of obtaining additional revenues without an increase in the total cumulative countywide sales and use tax rate.

K. If such extension is approved by the voters, revenues collected from the imposition of the existing 0.25% countywide sales and use tax up to and including December 31, 2019 would continue to be expended for the purposes and in accordance with the limitations of Resolution No. 99-111, and Resolution 99-111 would be superseded by this Resolution effective for revenues collected from the

# BOULDER COUNTY

imposition of the extended 0.125% countywide sales and use tax on and after January 1, 2020.

L. Due to the immediacy of the need, open space capital improvement trust fund bonds as authorized by law in a maximum principal amount of \$30,000,000, net of any premium, should be issued in order to allow such acquisitions and improvements to take place as soon as possible, said revenue bonds to be repaid through a multiple-fiscal year commitment of revenues received from such extension of 0.125% countywide sales and use tax, and, to the extent moneys from such tax are insufficient or unavailable, moneys transferred to the Boulder County Open Space Capital Improvement Trust Fund from other open space sales and use tax moneys, the County's general fund and conservation trust fund, and other legally available funds.

M. The Board finds that the extension of one-half (0.125%) of the 0.25% countywide sales and use tax for a period of fifteen (15) additional years to be effective through December 31, 2034, with revenues to be expended for the open space program in accordance with the purposes set forth herein, and the issuance of \$30,000,000 in open space capital improvement trust fund bonds repaid through a multiple-fiscal year commitment of revenues received from such 0.125% countywide sales and use tax, and, to the extent moneys from such tax are insufficient or unavailable, moneys transferred to the Boulder County Open Space Capital Improvement Trust Fund from other open space sales and use tax moneys, the County's general fund and conservation trust fund, and other legally available funds, and the exemption of such tax revenues, bond proceeds and the interest thereon from the fiscal year spending limitations of article X, section 20 of the Colorado Constitution ("TABOR"), would permit additional revenues to be utilized to further accomplish the County's open space goals.

N. The County, with voter approval, is statutorily authorized to issue bonds to finance open space acquisitions and improvements, and to repay those bonds from any revenue source available to the County.

O. The Board desires to refer to the registered electors of the County to be determined by a majority voting thereon, the question of whether such tax extension, bonds and voter-approved revenue change shall be approved or disapproved.

P. The Article provides for the submission of such a sales and use tax proposal and multiple-fiscal year obligation authorization to the registered electors of the County at a general election scheduled within 120 days after adoption of such resolution.

Q. The Article provides that the County Clerk and Recorder shall publish the text of such tax proposal four separate times, a week apart, in the official newspaper of the County and of each city and incorporated town within the County.

R. Colo. Const., Art. X, Section 20(3)(b), requires certain election notices to be mailed to all registered voters of the County.

S. The Article provides that the proposal shall contain certain provisions concerning the amount, levying and scope of said tax.

T. It is the intent of the Board that, should the proposal to extend the existing countywide sales and use tax at a rate of 0.125% and obtain a voter-approved revenue change for such tax not be approved by the electorate in November, the existing tax, multiple fiscal year revenue commitment authorization, and existing voter-approved revenue change, shall not in any way be affected by such failed amendment and shall continue in force and effect as if this Resolution had not been adopted.

## Therefore, the Board resolves:

There shall be referred to the registered electors of the County at the general election to be held on Tuesday, November 8, 2016, the following proposal:

1. (a) The imposition, by the extension of one-half of a countywide 0.25% (25 hundredths of one percent) sales and use tax, of a countywide 0.125% (12.5 hundredths of one percent) sales and use tax, in accordance with the provisions of the Article upon the sale at retail of tangible personal property and the furnishing of certain services in the County as provided in paragraph (d) of Subsection (1) of Section 29-2-105, Colorado Revised Statutes ("C.R.S."), as amended, and as is more fully hereinafter set forth.

(b) The amount subject to tax shall not include the amount of any sales or use tax imposed by Article 26 of Title 39, C.R.S., as amended.

(c) The gross receipts from sales shall include delivery charges when such charges are subject to the State Sales and Use Tax imposed by Article 26 of Title 39, C.R.S., as amended, regardless of the place to which delivery is made.

(d) The countywide sales tax proposed to be extended hereby shall not apply to the sale of construction and building materials, as the term is used in Section 29-2-109, C.R.S., as amended, if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the County evidencing that a local use tax has been paid or is required to be paid.

(e) The countywide sales and use tax extension proposed hereby shall not apply to the sale of food purchased with food stamps. For the purposes of this paragraph, "food" shall have the meaning as provided in 7 U.S.C., Section 2012(g), as amended.

(f) The countywide sales and use tax extension proposed hereby shall not apply to the sale of food purchased with funds provided by the special supplemental food program for women, infants, and children, 42 U.S.C., Section 1786. For the purposes of this paragraph, "food" shall have the meaning as provided in 42 U.S.C., Section 1786, as amended.

(g) The countywide sales tax extension proposed hereby shall not apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously

# BOULDER COUNTY

subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule county equal to or in excess of that sought to be imposed by the County. A credit shall be granted against the sales tax imposed by the County with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule county. The amount of the credit shall not exceed the sales tax imposed by the County.

(h) Notwithstanding any other provision contained herein, the value of construction and building materials on which a use tax has previously been collected by an incorporated town, city, or county shall be exempt from the town, city or county sales tax if the materials are delivered by the retailer or his agent to a site within the limits of such town, city or county.

(i) The sale of tangible personal property and services taxable pursuant this proposal shall be the same as the sale of tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., except as otherwise provided herein. There shall be exempt from taxation under the provisions of this proposed countywide sales and use tax extension, the tangible personal property and services which are exempt under the provisions specified in Part 7 of Article 26 of Title 39, C.R.S., as amended, except that only those local exemptions identified in Section 29-2-105(d)(l), C.R.S., listed below in (1) through (4), and when legally recognized, the local exemptions listed below in (5) through (7) shall apply to this County sales and use tax. The following exemptions are consistent with exemptions contained in various existing Boulder County sales and use tax resolutions:

(1) For sales of machinery or machine tools specified in Section 39-26-709(1), C.R.S.

(2) For sales of food, as defined in Section 39-26-102(4.5), C.R.S., specified in Section 39-26-707(1)(e), C.R.S.

(3) For sales of components used in the production of energy, including but not limited to alternating current electricity, from a renewable energy source, specified in Section 39-26-724, C.R.S.;

(4) For sales of electricity, coal, wood, gas, fuel oil, or coke specified in Section 39-26-715(1)(a)(II), C.R.S.

(5) For sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles as specified in Section 39-26-723, C.R.S.

(6) For sales that benefit a Colorado school specified in Section 39-26-725, C.R.S.

(7) For sales by an association or organization of parents and teachers of public school students that is a charitable organization as specified in Section 39-26-718(1)(c), C.R.S.

(j) All sales of tangible personal property on which a specific ownership tax has been paid or is payable shall be exempt from this sales tax extension when such sales meet both of the following conditions:

(i) The purchaser is a non-resident of or has his principal place of business outside of the County; and

(ii) Such tangible personal property is registered or required to be registered outside the limits of the County under the laws of the State of Colorado.

(k) For the purposes of this sales tax extension 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 or to a common carrier for delivery to a destination outside the limits of the County.

(l) In the event a retailer has no permanent place of business in the County 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 26 of title 39, C.R.S., as amended, and by rules and regulations promulgated by the Colorado Department of Revenue.

(m) The countywide sales tax extension proposed hereby shall be collected, administered and enforced by the Executive Director of the Colorado Department of Revenue in the same manner as the collection, administration, and enforcement of the Colorado State Sales Tax, as provided by articles 26 and 21 of title 39 and article 2 of title 29, C.R.S., as amended; provided that the County shall be authorized to enter into an intergovernmental agreement with said Executive Director pursuant to Section 39-26-122.5, C.R.S., as amended, to enhance systemic efficiencies in the collection of such taxes.

2. The imposition, by the extension of one-half of a countywide 0.25% (25 hundredths of one percent) sales and use tax, of a countywide 0.125% (12.5 hundredths of one percent) sales and use tax is hereby extended and imposed in accordance with the provisions of the Article for the privilege of using or consuming in the County any construction and building materials, purchased at retail, and for storing, using, or consuming in the County any motor and other vehicles on which registration is required, purchased at retail. Subject to the provisions of Section 39-26-212, C.R.S., as amended, the use tax shall not extend or apply:

(a) To the storage, use, or consumption of any tangible personal property, the sale of which is subject to a retail sales tax imposed by the County;

(b) To the storage, use, or consumption of any tangible personal property purchased for resale in the County either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business;

(c) To the storage, use, or consumption of tangible personal property brought into the County by a non-resident thereof for his own storage, use, or consumption while temporarily within the County; however, this exemption does not apply to the storage, use, or consumption of tangible personal property brought into this State by a non-resident to be used in the conduct of a business in this State;

(d) To the storage, use, or consumption of tangible personal property by the United States government or the State of Colorado, or its institutions, or its political subdivisions in

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their governmental capacities only, or by religious or charitable corporations in the conduct of their regular religious or charitable functions;

(e) To the storage, use, or consumption of tangible personal property by a person engaged in the business of manufacturing or compounding for sale, profit, or use any article, substance or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded or furnished and the container, label, or the furnished shipping case thereof;

(f) To the storage, use, or consumption of any article of tangible personal property the sale or use of which has already been subjected to a legally imposed sales or use tax of another statutory or home rule county equal to or in excess of that imposed by the County. A credit shall be granted against the use tax imposed by the County with respect to a person's storage, use, or consumption in the County of tangible personal property purchased in another statutory or home rule county. The amount of the credit shall be equal to the tax paid by the person by reason of the imposition of a sales or use tax of the other statutory or home rule county on the purchase or use of the property. The amount of the credit shall not exceed the tax imposed by this resolution;

(g) To the storage, use, or consumption of tangible personal property and household effects acquired outside of the County and brought into it by a nonresident acquiring residency;

(h) To the storage or use of a motor vehicle of the owner is or was, at the time of purchase, a nonresident of the County and purchased the vehicle outside of the County for use outside of the County and actually so used it for a substantial and primary purpose for which it was acquired and registered, titled, and licensed said motor vehicle outside of the County;

(i) To the storage, use or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to January 1, 2020;

(j) To the storage, use or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into any time prior to January 1, 2020.

3. The 0.125% use tax provided for herein shall be applicable to every motor vehicle for which registration is required by the laws of the State of Colorado, and no registration shall be made for any motor vehicle by the Department of Revenue or its authorized agents until any tax due upon the use, storage, or consumption thereof pursuant to this resolution has been paid.

4. The definition of words herein contained shall be as said words are defined in Section 39-26-102, C.R.S., as amended, and said definitions are incorporated herein.

5. Except as provided by Section 39-26-208, C.R.S., as amended, any use tax imposed shall be collected, enforced

and administered by the County. The use tax on construction and building materials will be collected by the County building inspector or as may be otherwise provided by intergovernmental agreement, based upon an estimate of building and construction materials costs submitted by the owner or contractor at the time a building permit application is made.

6. If the majority of the registered electors voting thereon vote for approval of this countywide sales and use tax extension, such 0.125% countywide sales and use tax will continue to be in effect throughout the incorporated and unincorporated portions of the County up to and including December 31, 2034.

7. If such extension is approved by the voters, revenues collected from the imposition of the existing 0.25% countywide sales and use tax up to and including December 31, 2019 would continue to be expended for the purposes and in accordance with the limitations of Resolution No. 99-111, and Resolution 99-111 would be superseded by this Resolution effective for revenues collected from the imposition of the extended 0.125% countywide sales and use tax on and after January 1, 2020.

8. If the majority of the registered electors voting thereon vote for approval of this proposal, the Board may issue up to \$30,000,000 maximum principal amount, net of any premium, of open space capital improvement trust fund bonds payable from moneys transferred to the Boulder County Open Space Capital Improvement Trust Fund from moneys from the countywide 0.125% sales and use tax extension authorized herein, and to the extent moneys from such tax are insufficient or unavailable for the repayment of such bonds, from the County's other open space sales and use tax moneys, the County's conservation trust fund, the County's general fund, and other legally available funds, in such amount as is necessary to pay the debt service on the bonds and to otherwise comply with the covenants of the resolution or resolutions to be adopted by the Board authorizing the bonds and setting the terms thereof, such bonds to be issued in accordance with part 5 of article 26 of title 30, C.R.S., as amended.

9. The cost of the election shall be paid from the general fund of the County.

10. The County Clerk and Recorder shall publish the text of this sales and use tax extension proposal four separate times, a week apart, in the official newspaper of the County and each city and incorporated town within this County.

11. The conduct of the election shall conform so far as is practicable to the general election laws of the State of Colorado.

12. Beginning January 1, 2020, the net proceeds from the extension of the 0.125% countywide sales and use tax received by the County from collections during the period authorized hereby shall be expended by the County for the following purposes related to acquisition, improvement, management and maintenance of open space lands:

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(a) To acquire fee title interest in real property through all means available and by various types of instruments and transactions, in the County for open space when determined by the Board, acting pursuant to authority as set forth in title 30, C.R.S., and in article 7 of title 29, C.R.S., to be necessary to preserve such areas;

(b) To acquire an interest in real property by other devices, including but not limited to, lease, development rights, mineral and other subsurface rights, and conservation easements, in order to effect the preservation of open space lands, as hereinafter defined, in the County;

(c) To acquire water rights and water storage rights for use in connection with real property acquired for open space;

(d) To acquire rights-of-way and easements for access to open space lands and for trails in the County and to build and improve such access ways and trails;

(e) To acquire options related to these acquisitions;

(f) To pay for all related costs of acquisition and construction as set forth in subparagraphs (a) through (e) above;

(g) To improve all County open space property and trails in accordance with Parks and Open Space policies adopted by the Board; improvements shall be related to resource management, including but not limited to water improvements (irrigation, domestic use and recreational uses), preservation enhancements (fences, wetlands and wildlife habitat improvements), and passive recreational uses, such as trails, trailhead parking and other access improvements, picnic facilities and restrooms;

(h) To manage, patrol and maintain all County open space property and trails in accordance with Parks and Open Space policies adopted by the Board;

(i) To permit the use of these funds for the joint acquisition of open space property with municipalities located within the County in accordance with an intergovernmental agreement for open space or with other governmental entities or land trusts;

In connection with these purposes, these funds shall be used for:

- major remaining open lands, including an emphasis on areas surrounding or within existing mountain open space parks;
- highly visible buffer lands surrounding cities and towns outside their urban growth areas;
- wildlife habitat lands and remaining parcels along stream corridors;
- lands that include trail corridors connecting communities to open space properties;
- agricultural lands and improvements that enhance local food production;
- efficient use of water resources for open space lands; and
- improvements to such lands.

13. Open space land, for the purpose of this resolution, is generally described as: those lands in which it has been determined by the Board that it is, or may in the future be, within the public interest to acquire an interest in order to assure their protection and to fulfill one or more of the

functions described below. Interests acquired may include fee simple, lease, easements, development rights, and conservation easements.

14. Open space shall serve one or more of the following functions:

(a) urban shaping between or around municipalities or community service areas and buffer zones between residential and non-residential development;

(b) preservation of critical ecosystems, natural areas, scenic vistas and areas, fish and wildlife habitat, natural resources and landmarks, and cultural, historical and archeological areas;

(c) linkages and trails, access to public lakes, streams and other usable open space lands, stream corridors and scenic corridors along existing highways;

(d) areas of environmental preservation, designated as areas of concern, generally in multiple ownership, where several different preservation methods (including other governmental bodies' participation or private ownership) may need to be utilized;

(e) conservation of natural resources, including but not limited to forest lands, range lands, agricultural land, aquifer recharge areas, and surface water;

(f) preservation of land for outdoor recreation areas limited to passive recreational use, including but not limited to hiking, photography or nature studies, and, if specifically designated, bicycling, horseback riding, or fishing.

15. Once acquired, open space may be used only for passive recreational purposes, for agricultural purposes, or for environmental preservation purposes, all as set forth above.

16. The Board will annually consult the City Councils and Town Boards of the municipalities within the County to assure that open space preservation and trail projects identified by municipalities are considered in setting county open space acquisition and trail development priorities for the following calendar year.

17. No open space land acquired through the revenues provided by this sales and use tax may be sold, leased, traded, or otherwise conveyed, nor may any exclusive license or permit on such open space land be given, until approval of such disposal by the Board. Prior to such disposal, the Parks and Open Space Advisory Committee shall review the proposed disposition, and a recommendation shall be forwarded to the Board. Approval of the disposal may be given only by a majority vote of the members of the Board after a public hearing held with notice published at least ten (10) days in advance in the official newspaper of the County and of each city and incorporated town within the County, giving the location of the land in question and the intended disposal thereof. No such open space land shall be disposed of until sixty (60) days following the date of Board's approval of such disposal. If, within such sixty (60) day period, a petition meeting the requirements of § 29-2-104, C.R.S., as amended, or its successor statute, is filed with the County Clerk, requesting that such disposal be submitted to a vote of

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the electors, such disposal shall not become effective until a referendum held in accordance with said statute has been held. The provisions of this paragraph shall not apply to agricultural leases for crop or grazing purposes for a term of ten (10) years or less.

18. If the real property or any interest therein acquired by use of proceeds of said sales and use tax pursuant to paragraph 14 of this resolution 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 and use tax, including restrictions set forth in this paragraph; and if such consideration is by its nature incapable of being subject to the restrictions set forth herein, then the proposed sale, exchange, transfer or disposition shall be unlawful and shall not be made.

19. The County will not use any of the revenues received from the sales and use tax proposed hereby to acquire an interest, other than an option, in open space land within the community service or influence area of a municipality as designated and recognized by action of the Board in accordance with the Boulder County Comprehensive Plan or as provided in an intergovernmental agreement with such municipality, without the concurrence of the municipality involved.

20. Revenue generated from activities on open space lands may be used to acquire, manage, patrol, improve and maintain open space properties.

21. Interest generated from the revenues of the sales and use tax extension shall be used for the purposes set forth in this resolution.

22. For purposes of Colo. Const., Art. X, Section 20, ("TABOR"), the receipt and expenditure of revenues of the extended 0.125% countywide sales and use tax proposed hereby together with earnings on the investment of the proceeds of such tax shall constitute a voter-approved revenue change.

23. The sales and use tax shall expire at 12:00 a.m. on January 1, 2035, and any monies remaining after January 1, 2035 may continue to be expended solely for the purposes set forth herein until completely exhausted.

24. The proposal as described in this Resolution shall take effect immediately upon the approval of the electorate.

25. A notice of the approval of this countywide sales and use tax proposal by a majority of the registered electors voting thereon shall forthwith be submitted by the County Clerk and Recorder to the Executive Director of the Department of Revenue, together with a certified copy of this Resolution, no later than November 17, 2016.

26. The election shall be conducted on November 8, 2016 as a coordinated election in accordance with articles 1 to 13 of title 1, C.R.S. (the "Uniform Election Code").

27. The Board shall take further action by resolution to set a ballot title for the proposal described herein. For purposes of

Section 1-11-203.5, C.R.S., as amended, such resolution shall serve to set the ballot title for such proposal.

28. No later than September 9, 2016, the Designated Election Official shall certify the order of the ballot and ballot content to the Clerk and Recorder of the County (the "County Clerk"). The "Designated Election Official" shall be Michelle Krezek, Intergovernmental Relations Director and Administrative Deputy to the Board.

29. The order of the ballot shall be determined by the County Clerk as provided in Section 1-5-407(5), C.R.S., and the rules of the Secretary of State. In accordance therewith, if the County refers more than one ballot issue, the order of the ballot shall, in accordance therewith, be as follows: first, measures to increase taxes; second, measures to retain revenues in excess of its fiscal year spending limit; third, measures to increase debt; fourth, citizen petitions; and fifth, other referred measures. If the County refers more than one ballot issue within any such type of ballot issue, the order within such type of ballot issue shall, unless otherwise determined by the Board, be the same as the order of the ballot issues in the resolution of the Board that orders that such ballot issues be so referred (with questions set forth in separate resolutions listed in the order in which such resolutions were adopted).

30. The Designated Election Official is hereby authorized and directed to proceed with any action necessary or appropriate to effectuate the provisions of this Resolution and comply with the Uniform Election Code, TABOR, and other applicable laws; provided that all acts required or permitted by the Uniform Election Code relevant to voting by early voters' ballots, absentee ballots, and emergency absentee ballots which are to be performed by the Designated Election Official shall be performed by the County Clerk. The election shall be conducted in accordance with the Uniform Election Code, TABOR, and all other applicable laws.

31. No later than September 27, 2016, the Designated Election Official shall submit to the County Clerk, in the form, if any, specified by the County Clerk, the notice of election required by Subsection (3)(b) of TABOR.

32. The Designated Election Official, the County Clerk and other County officials and employees are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution.

33. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board and the officers and employees of the County and directed toward holding the election for the purposes stated herein are hereby ratified, approved, and confirmed.

34. All prior acts, orders or resolutions, or parts thereof, by the County in conflict with this Resolution are hereby repealed, except that this repealer shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

35. If any provision of this resolution or the application thereof to any person or circumstances is held invalid, such

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invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or application, and to this end the provisions of this resolution are declared to be severable.

A motion to approve this Resolution 2016-77 was made by Commissioner Jones, seconded by Commissioner Domenico, and passed by a 3-0 vote.

ADOPTED this 28<sup>th</sup> day of July, 2016.

## Estimates of Fiscal Year Spending

The estimated total of Boulder County fiscal year spending for the current year and actual total for each of the past four years and the overall percentage and dollar change for the period are as follows:

FISCAL YEAR	
<u>YEAR</u>	<u>SPENDING</u>
2016	\$289,439,794*
2015	\$271,481,396*
2014	\$259,267,723*
2013	\$245,056,137*
2012	\$241,421,368*

Total Percentage Change from 2012 to 2016: 20%\*

Total Dollar Change from 2012 to 2016: \$48,018,426\*

\*Figures for 2012 through 2016 include actual and estimated revenues from a 0.25% county-wide open space sales and use tax, from a 0.10% county-wide open space sales and use tax, from a 0.10% county transportation projects sales and use tax, and from grants, non-Federal intergovernmental revenues, interest, fines and other exempted revenues, which voters authorized in 1993, 1994, 1997, 1998, 2000, and 2001, to be exempt from the County's general fiscal year spending limit. The figures include an ad valorem property tax mill levy increase authorized and exempted by voters in 2002, and revenues from a 0.05% county-wide sales and use tax approved by voters in 2003 and 2008 for non-profit human services, which is also exempt from the County's general fiscal year spending limit. The figures also include revenues from a 0.05% county-wide sales and use tax approved in 2003 for offender management capital construction and equipment, programs for alternatives to jail incarceration, and construction and equipping of a new addiction recovery center, which is also exempt from the County's general fiscal year spending limit; a 0.10% county-wide sales and use tax approved by voters in 2004 for the acquisition and maintenance of open space; a 0.15% county-wide sales and use tax approved by voters in 2010 for the acquisition and maintenance of open space; a .185% county-wide sales and use tax approved by voters in 2014 for flood recovery, and a 0.9 mill property tax approved by voters in 2010 for five years for Human Services Temporary Safety Net purposes which was renewed in 2014 for 15 years, which are also exempted from the County's fiscal year spending limit. Bond proceeds from various voter-authorized bond issues, all

of which are also exempt from the County's general fiscal year spending limit, are excluded from the figures. All estimates for 2016 are based on the TABOR definition of fiscal year spending and limited revenues, although the County's fiscal year spending, revenue, and property tax revenue limits have been exempted from the TABOR limits by action of the voters in 2005.

## Proposed Open Space Capital Improvement Trust Fund Bond Issue:

Maximum principal amount: \$30,000,000

Estimated maximum annual repayment cost: \$4,700,000

Maximum total repayment cost: \$54,000,000

## Principal balance of total current bonded debt and maximum annual and remaining total repayment cost Total of Current Revenue Bond Issues\*\*

Total current principal amount: \$169,035,000

Total maximum annual repayment cost: \$31,404,925

Total remaining repayment cost: \$199,780,231

\*\*As of November 8, 2016.

## Statement submitted in favor of County Issue 1B:

Boulder County citizens have accumulated and are now the stewards of 103,147 acres of Open Space lands. Open Space is a core value of our community and provides for habitat preservation, promoting compact urban form, recreational opportunities, regional trail connections and local agriculture. Caring for these lands and assuring that they are both preserved and available for our careful enjoyment will require additional resources in the future.

Without raising taxes, the reauthorization of the open space tax will allow for continued funding of this treasured program. A recent analysis by the County's Parks and Open Space Department determined that reauthorizing the tax at half its current level will provide adequate funding to acquire important lands still to be preserved and take care of the lands we already have.

The measure also includes a bonding provision to allow the county to be more nimble in acquiring significant properties for preservation when the opportunity arises.

Supporting this measure will also allow for significant environmental restoration on open space. Specific projects include riparian restoration from flood damage, grassland restoration, wetland enhancement and forestry projects.

The proceeds from this measure will also go toward taking care of the land we already have. As we build more public facilities and trails, we need additional operating funds for enhanced maintenance.

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These funds will also go toward constructing additional trails and facilities. As Management Plans are completed, additional opportunities will be identified. In particular, there are regional trail construction opportunities to connect open space properties to our communities.

Boulder County citizens experience with the devastation of flooding in 2013, and the specter of future impacts caused by climate change requires that we create a reserve and have resources available to plan for and mitigate future impacts.

Since the late 1950's, Boulder citizens have been the front line of protection of the unique geography and natural land that is the gateway to the Rockies, and have demonstrated the ability to provide the unmatched value of keeping open land open. We owe the generations behind us a framework of stewardship programming that allows for the future enjoyment of this gift.

## Statements submitted in opposition to County Issue 1B:

- Three years before this Open Space tax is set to expire the County wants to extend half of this tax for another 15 years to do among other things purchase more open space. The County admits in the very same Issue 1B that they don't have enough money to maintain their existing Open Space. Common sense would say that it is a good time to stop buying more open space if we can't afford to maintain what we have. This tax should be allowed to expire in three years to reduce sales and use taxes and keep from incurring more open space maintenance cost on more new land. There are plenty of taxes coming in from other Open Space taxes (Open Space Tax 0.25% 2019 (this one), Open Space Tax 0.10% 2029, Open Space Tax 0.10% 2024, and Open Space Tax 0.15% 2030) plus a Transportation Improvements Trails Tax. In addition, State Lottery Funds distribute all net lottery proceeds to local governments for parks, open space and wildlife habitat purposes and property tax revenue is subject to annual appropriation of about \$4 million by the Commissioners for open space acquisitions. Additional property tax funds are budgeted for operations, maintenance, and trail construction. To see a lists of all of these taxes search the County web page for "Open Space Funding Sources".

- Now is the time to put the brakes on Boulder County's runaway open space purchases. A vote to close out this largest (0.25%) of the four county open space sales taxes in 2019 would be a good place to start. Is the 104,000 acres currently in the program not enough? By simple supply and demand, the exorbitant open space mentality of the commissioners has directly resulted in cities like Boulder having the average cost of buying a home at more than one million dollars.

## NOTICE OF ELECTION ON A REFERRED MEASURE

### COUNTY ISSUE 1C (Countywide Sustainability Sales and Use Tax Extension):

#### Ballot Title:

WITH NO INCREASE IN ANY COUNTY TAX OR TAX RATE, SHALL ONE-HALF (0.125%) OF THE COUNTY'S EXISTING 0.25% SALES AND USE TAX FOR OPEN SPACE, CURRENTLY SET TO EXPIRE DECEMBER 31, 2019, BE EXTENDED FOR AN ADDITIONAL PERIOD OF FIFTEEN YEARS TO AND INCLUDING DECEMBER 31, 2034 FOR THE PURPOSE OF FUNDING SUSTAINABILITY INFRASTRUCTURE AND PROGRAMS, INCLUDING BUT NOT LIMITED TO THE FOLLOWING:

- PROGRAMS TO CONSERVE OUR WATER RESOURCES BY HELPING FARMERS, RESIDENTS AND BUSINESSES REDUCE THEIR WATER USE;
- RECYCLING AND COMPOSTING SERVICES AND FACILITIES FOR BOULDER COUNTY RESIDENTS AND BUSINESS OWNERS TO HELP REDUCE WASTE;
- ENERGY EFFICIENCY AND RENEWABLE ENERGY SERVICES SUCH AS ENERGYSMART PROGRAMS FOR HOMES AND BUSINESSES AND HOME WEATHERIZATION FOR LOW INCOME HOUSEHOLDS;
- ASSISTANCE TO LOCAL FARMERS TO GROW MORE LOCAL AND ORGANIC FOOD FOR BOULDER COUNTY RESIDENTS; AND
- PROGRAMS TO INCREASE TRANSPORTATION CHOICES BY MAKING IT EASIER TO USE PUBLIC TRANSIT, PROVIDING AFFORDABLE TRANSPORTATION OPTIONS FOR LOW INCOME RESIDENTS AND STUDENTS, AND PROMOTING ELECTRIC VEHICLES AND CHARGING STATIONS; AND SHALL THE REVENUES AND THE EARNINGS ON THE INVESTMENT OF THE PROCEEDS OF SUCH TAX, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER-APPROVED REVENUE CHANGE; ALL IN ACCORDANCE WITH BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2016-79?

YES \_\_\_\_ NO \_\_\_\_

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## Text of County Issue 1C Proposal: Resolution No. 2016-79:

**A Resolution of the Board of County Commissioners of Boulder County describing a proposal to extend one-half (0.125%) of the existing 0.25% countywide open space sales and use tax for the purpose of funding sustainability infrastructure and programs; a voter-approved revenue change; and providing other matters relating thereto.**

### Recitals:

A. Article 2, Title 29, Colorado Revised Statutes, as amended (hereinafter the "Article"), provides for the imposition of a countywide sales and use tax upon approval of a majority of the registered electors of Boulder County, Colorado (the "County") voting on such question.

B. Boulder County leaders and citizens have long held a commitment to stewardship of our land, environment and community. By prioritizing natural resource conservation and environmental sustainability, we can achieve greater economic vitality in our communities; ensure cleaner air, land and water for the well-being and health of residents; and combat major environmental issues, such as climate change, resource depletion, ecosystem degradation, pollution, waste management, and access to healthy and sustainable food sources.

C. The Boulder County Board of County Commissioners (the "Board") finds it is paramount to increase infrastructure and programs that will ensure the environmental, social and economic well-being of the County and its natural and human resources for present and future generations.

D. The effects of climate change on our environment and quality of life in Colorado are a real and growing cause for concern. Increasingly, scientific evidence demonstrates that carbon dioxide, methane and other greenhouse gases released into the atmosphere from the use and reliance on fossil fuels are exerting a profound detrimental effect on the global climate, the impacts of which are likely to be realized on a local level through hotter summers, warmer winters, thinner snow-pack, earlier spring runoff, more precipitation falling as rain, longer periods of drought, more frequent and intense wildfires, widespread beetle infestations in pine forests, water shortages, and increased public health problems, resulting in higher rates of chronic and infectious disease.

E. Colorado generates most of its electricity from coal-fired power plants, and over half of all greenhouse gas emissions in Boulder County result from the energy needed to operate, heat, light and power homes and businesses. The drilling extraction and transportation of fossil fuels required to supply this power contributes disproportionately to the effects of climate change through release of carbon dioxide and other greenhouse gases, including potent methane leakage from natural gas wells, making the need to reduce energy consumption, increase the use of clean energy and transition away from fossil fuels imperative.

F. Emissions from fossil-fuel powered vehicles, in addition to producing dangerous local and regional air pollutants that carry significant risks for human health, are the second largest source of ozone-forming air pollution in Colorado's Front Range, making up one third of the county's total greenhouse gas emissions and thus posing a critical need to support sustainable transportation systems, alternative transportation infrastructure and fuel-efficient vehicles to reduce congestion on our roadways and reduce transportation-related emissions and pollutants.

G. The waste produced from our homes, businesses and industrial sources is another substantial contributor to greenhouse gas emissions, as well as pollution of our land, air and water. Significant energy is required to extract and harvest resources and raw materials, to transform these materials into useful products, transport goods and provide services, and to process disposal of consumed materials. County residents and businesses throw away an estimated 250,000 tons of "garbage" each year. This waste releases methane, generated from otherwise compostable materials decomposing in landfills. Proper solid and hazardous waste management, including reuse, recycling and composting options is of utmost importance for combating climate change and preventing degradation of environmental resources.

H. In the semi-arid climate of Colorado, Boulder County's rivers and streams are a vulnerable and invaluable resource in the provision of clean and plentiful drinking water and support for important riparian ecosystems essential to abundant fish and wildlife populations. In the face of increasing population growth across Boulder County and the region, conserving and protecting our water resources from overuse and depletion, pollutant contamination, and unsustainable agricultural practices is paramount to preserving the health of our residents and ecosystems.

I. As the populations of Colorado's Front Range communities continue to grow, the need for County residents to have reliable access to healthy, locally grown food options is also of pressing concern, and it is critical to encourage and implement sustainable land management and farming practices that lessen the impact of soil and resource degradation, conserve water and energy, and support healthy ecosystems.

J. In the face of these challenges, Boulder County is committed to continue its role as a strong leader in conservation and environmental sustainability. In 2005, the Boulder County Sustainability Initiative was created to support policies and practices that reduce the environmental footprint of County operations as well as to provide nationally recognized conservation programs and environmental services for County employees, residents and businesses in the larger community. The Sustainability Initiative provides resources, knowledge and services to make sustainability an integral part of the County's public service mission, and played an integral role in the adoption of

# BOULDER COUNTY

Boulder County's Environmental Sustainability Plan in 2012, laying out the comprehensive goals, targets, and key strategies to help Boulder County, as a community and as a government agency, become more environmentally sustainable.

K. Building on the work of the Sustainability Initiative and in an effort to fully implement the purpose and goals of the Sustainability Plan, the Board desires to expand upon current successful programs as well as implement new countywide projects and services to reduce greenhouse gas emissions, conserve our natural resources, support the local economy, protect the health of our residents and ecosystems, and be environmental stewardship leaders through:

- Promoting energy efficiency by conserving the energy needed to operate and power our buildings through deep energy efficiency upgrades, expanding "net zero" energy codes, and helping replace fossil fuel power and heating sources with clean, renewable energy;
- Striving to become a "zero waste" community through waste reduction and diversion initiatives and infrastructure, and develop and promote effective reuse, recycling and composting options;
- Supporting new and improved vehicle technologies, electric vehicles, strategies to reduce the number of vehicle miles traveled, increased transit services and other transportation Demand Management strategies;
- Providing for the wise use, conservation and protection of water and other natural resources; and
- Supporting local and organic food production and sustainable agricultural practices.

L. In order for Boulder County to succeed in its commitment to these goals, the Board finds it necessary to establish an ongoing and reliable source of funding to assist in developing and securing the essential facilities and services to provide County residents and businesses with the very best environmental programs, and determines that a countywide sales and use tax dedicated to sustainability efforts would provide necessary funding to develop, implement and achieve these conservation and sustainability goals.

M. On November 2, 1993, the voters of the County approved a 0.25% countywide sales and use tax for the acquisition, improvement, management and maintenance of open space lands, as described in Resolution 93-174.

N. On November 2, 1999, the voters approved a proposal for the extension of the 0.25% countywide open space sales and use tax, for an additional period of ten (10) years to and including December 31, 2019, as described in Resolution 99-111.

O. The Board now desires to refer to the registered electors of the County an extension of one-half of the existing 0.25% open space sales and use tax at a rate of 0.125% for an additional period of fifteen (15) years to be effective through December 31, 2034, for the new purpose of funding sustainability facilities and programs.

P. The Board finds that extension of one-half of the existing countywide sales and use tax at the rate of 0.125% for an additional period of fifteen (15) years to and including December 31, 2034, with proceeds of such extension to be utilized for sustainability infrastructure and programs in accordance with the provisions of this Resolution, and the exemption of such tax revenues and the interest thereon from fiscal year spending limitations of article X, section 20 of the Colorado Constitution, would permit additional revenues to be utilized to further accomplish the County's sustainability goals and provide a cost-effective method of obtaining additional revenue for sustainability initiatives without an increase in the total cumulative countywide sales and use tax rate.

Q. If such extension is approved by the voters, revenues collected from the imposition of the 0.25% countywide sales and use tax up to and including December 31, 2019 would continue to be expended for the purposes and in accordance with the limitations of Resolution No. 99-111, and Resolution 99-111 would be superseded by this Resolution effective for revenues collected from the imposition of the extended 0.125% countywide sales and use tax on and after January 1, 2020.

R. The Article provides for the submission of such a sales and use tax proposal to the registered electors of the County at a general election scheduled within 120 days after adoption of such resolution.

S. The Article provides that the County Clerk and Recorder shall publish the text of such tax proposal four separate times, a week apart, in the official newspaper of the County and of each city and incorporated town within the County.

T. Colo. Const., Art. X, Section 20(3)(b), requires certain election notices to be mailed to all registered voters of the County.

U. The Article provides that the proposal shall contain certain provisions concerning the amount, levying and scope of said tax.

V. Should the proposal to extend the existing countywide sales and use tax at a rate of 0.125% and obtain a voter-approved revenue change for such tax not be approved by the electorate in November, the existing tax, multiple fiscal year revenue commitment authorization, and existing voter-approved revenue change, shall not in any way be affected by such failed amendment and shall continue in force and effect as if this Resolution had not been adopted

### Therefore, the Board resolves:

There shall be referred to the registered electors of the County at the general election to be held on Tuesday, November 8, 2016, the following proposal:

1. (a) The imposition, by the extension of one-half of a countywide 0.25% (25 hundredths of one percent) sales and tax, of a countywide 0.125% (12.5 hundredths of one percent) sales and use tax in accordance with the provisions of the Article upon the sale at retail of tangible personal

# BOULDER COUNTY

property and the furnishing of certain services in the County as provided in paragraph (d) of Subsection (1) of Section 29-2-105, Colorado Revised Statutes ("C.R.S."), as amended, and as is more fully hereinafter set forth.

(b) The amount subject to tax shall not include the amount of any sales or use tax imposed by Article 26 of Title 39, C.R.S., as amended.

(c) The gross receipts from sales shall include delivery charges when such charges are subject to the State Sales and Use Tax imposed by Article 26 of Title 39, C.R.S., as amended, regardless of the place to which delivery is made.

(d) The countywide sales tax proposed to be extended hereby shall not apply to the sale of construction and building materials, as the term is used in Section 29-2-109, C.R.S., as amended, if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the County evidencing that a local use tax has been paid or is required to be paid.

(e) The countywide sales and use tax extension proposed hereby shall not apply to the sale of food purchased with food stamps. For the purposes of this paragraph, "food" shall have the meaning as provided in 7 U.S.C., Section 2012(g), as amended.

(f) The countywide sales and use tax extension proposed hereby shall not apply to the sale of food purchased with funds provided by the special supplemental food program for women, infants, and children, 42 U.S.C., Section 1786. For the purposes of this paragraph, "food" shall have the meaning as provided in 42 U.S.C., Section 1786, as amended.

(g) The countywide sales tax extension proposed hereby shall not apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule county equal to or in excess of that sought to be imposed by the County. A credit shall be granted against the sales tax imposed by the County with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule county. The amount of the credit shall not exceed the sales tax imposed by the County.

(h) Notwithstanding any other provision contained herein, the value of construction and building materials on which a use tax has previously been collected by an incorporated town, city, or county shall be exempt from the town, city or county sales tax if the materials are delivered by the retailer or his agent to a site within the limits of such town, city or county.

(i) The sale of tangible personal property and services taxable pursuant this proposal shall be the same as the sale of tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., except as otherwise provided herein. There shall be exempt from taxation under the provisions of this proposed countywide sales and use tax

extension, the tangible personal property and services which are exempt under the provisions specified in Part 7 of Article 26 of Title 39, C.R.S., as amended, except that only those local exemptions identified in Section 29-2-105(d)(I), C.R.S., listed below in (1) through (4), and when legally recognized, the local exemptions listed below in (5) through (7) shall apply to this County sales and use tax. The following exemptions are consistent with exemptions contained in various existing Boulder County sales and use tax resolutions:

(1) For sales of machinery or machine tools specified in Section 39-26-709(1), C.R.S.

(2) For sales of food, as defined in Section 39-26-102(4.5), C.R.S., specified in Section 39-26-707(1)(e), C.R.S.

(3) For sales of components used in the production of energy, including but not limited to alternating current electricity, from a renewable energy source, specified in Section 39-26-724, C.R.S.;

(4) For sales of electricity, coal, wood, gas, fuel oil, or coke specified in Section 39-26-715(1)(a)(II), C.R.S.

(5) For sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles as specified in Section 39-26-723, C.R.S.

(6) For sales that benefit a Colorado school specified in Section 39-26-725, C.R.S.

(7) For sales by an association or organization of parents and teachers of public school students that is a charitable organization as specified in Section 39-26-718(1)(c), C.R.S.

(j) All sales of tangible personal property on which a specific ownership tax has been paid or is payable shall be exempt from this sales tax extension when such sales meet both of the following conditions:

(i) The purchaser is a non-resident of or has his principal place of business outside of the County; and

(ii) Such tangible personal property is registered or required to be registered outside the limits of the County under the laws of the State of Colorado.

(k) For the purposes of this sales tax extension 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 or to a common carrier for delivery to a destination outside the limits of the County.

(l) In the event a retailer has no permanent place of business in the County 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 26 of title 39, C.R.S., as amended, and by rules and regulations promulgated by the Colorado Department of Revenue.

(m) The countywide sales tax extension proposed hereby shall be collected, administered and enforced by the Executive Director of the Colorado Department of Revenue in the same manner as the collection, administration, and enforcement of the Colorado State Sales Tax, as provided by articles 26 and 21 of title 39 and article 2 of title 29, C.R.S., as

# BOULDER COUNTY

amended; provided that the County shall be authorized to enter into an intergovernmental agreement with said Executive Director pursuant to Section 39-26-122.5, C.R.S., as amended, to enhance systemic efficiencies in the collection of such taxes.

2. The imposition, by the extension of one-half of a countywide 0.25% (25 hundredths of one percent) sales and use tax, of a countywide 0.125% (12.5 hundredths of one percent) sales and use tax is hereby extended and imposed in accordance with the provisions of the Article for the privilege of using or consuming in the County any construction and building materials, purchased at retail, and for storing, using, or consuming in the County any motor and other vehicles on which registration is required, purchased at retail. Subject to the provisions of Section 39-26-212, C.R.S., as amended, the use tax shall not extend or apply:

- (a) To the storage, use, or consumption of any tangible personal property, the sale of which is subject to a retail sales tax imposed by the County;
- (b) To the storage, use, or consumption of any tangible personal property purchased for resale in the County either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business;
- (c) To the storage, use, or consumption of tangible personal property brought into the County by a non-resident thereof for his own storage, use, or consumption while temporarily within the County; however, this exemption does not apply to the storage, use, or consumption of tangible personal property brought into this State by a non-resident to be used in the conduct of a business in this State;
- (d) To the storage, use, or consumption of tangible personal property by the United States government or the State of Colorado, or its institutions, or its political subdivisions in their governmental capacities only, or by religious or charitable corporations in the conduct of their regular religious or charitable functions;
- (e) To the storage, use, or consumption of tangible personal property by a person engaged in the business of manufacturing or compounding for sale, profit, or use any article, substance or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded or furnished and the container, label, or the furnished shipping case thereof;
- (f) To the storage, use, or consumption of any article of tangible personal property the sale or use of which has already been subjected to a legally imposed sales or use tax of another statutory or home rule county equal to or in excess of that imposed by the County. A credit shall be granted against the use tax imposed by the County with respect to a person's storage, use, or consumption in the County of tangible personal property purchased in another statutory or home rule county. The amount of the credit shall be equal to the tax paid by the person by reason of the imposition of a sales or use tax of the other statutory or

home rule county on the purchase or use of the property. The amount of the credit shall not exceed the tax imposed by this resolution;

- (g) To the storage, use, or consumption of tangible personal property and household effects acquired outside of the County and brought into it by a nonresident acquiring residency;
- (h) To the storage or use of a motor vehicle of the owner is or was, at the time of purchase, a nonresident of the County and purchased the vehicle outside of the County for use outside of the County and actually so used it for a substantial and primary purpose for which it was acquired and registered, titled, and licensed said motor vehicle outside of the County;
- (i) To the storage, use or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to January 1, 2020;
- (j) To the storage, use or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into any time prior to January 1, 2020.

3. The 0.125% use tax provided for herein shall be applicable to every motor vehicle for which registration is required by the laws of the State of Colorado, and no registration shall be made for any motor vehicle by the Department of Revenue or its authorized agents until any tax due upon the use, storage, or consumption thereof pursuant to this resolution has been paid.

4. The definition of words herein contained shall be as said words are defined in Section 39-26-102, C.R.S., as amended, and said definitions are incorporated herein.

5. Except as provided by Section 39-26-208, C.R.S., as amended, any use tax imposed shall be collected, enforced and administered by the County. The use tax on construction and building materials will be collected by the County building inspector or as may be otherwise provided by intergovernmental agreement, based upon an estimate of building and construction materials costs submitted by the owner or contractor at the time a building permit application is made.

6. If the majority of the registered electors voting thereon vote for approval of this countywide sales and use tax extension, such 0.125% countywide sales and use tax will continue to be in effect throughout the incorporated and unincorporated portions of the County up to and including December 31, 2034.

7. If such extension is approved by the voters, revenues collected from the imposition of the existing 0.25% countywide sales and use tax up to and including December 31, 2019 would continue to be expended for the purposes and in accordance with the limitations of Resolution No. 99-111, and Resolution 99-111 would be superseded by this Resolution effective for revenues collected from the imposition of the extended 0.125% countywide sales and use tax on and after January 1, 2020.

# BOULDER COUNTY

8. The cost of the election shall be paid from the general fund of the County.

9. The County Clerk and Recorder shall publish the text of this sales and use tax extension proposal four separate times, a week apart, in the official newspaper of the County and each city and incorporated town within this County.

10. The conduct of the election shall conform so far as is practicable to the general election laws of the State of Colorado.

11. Beginning January 1, 2020, the net proceeds from the extension of the 0.125% countywide sales and use tax received by the County from collections during the period authorized hereby shall be expended by the County for the following purposes related to sustainability infrastructure, programs and services, including but not limited to:

- (a) programs to conserve our water resources by helping farmers, residents and businesses reduce their water use;
- (b) recycling and composting services and facilities for Boulder County residents and business owners to help reduce waste;
- (c) energy efficiency and renewable energy services, such as EnergySmart programs for homes and businesses and home weatherization for low income households;
- (d) assistance to local farmers to grow more local and organic food for Boulder County residents;
- (e) programs to increase transportation choices by making it easier to use public transit, providing affordable transportation options for low income residents and students, and promoting electric vehicles and charging stations; and
- (f) allocation of monies to provide funding for priority sustainability initiatives in local communities in Boulder County.

12. A special fund, to be known as the "Sustainability Projects and Programs Fund" shall be created, into which all net proceeds of the sales and use tax collected for sustainability infrastructure and programs shall be deposited, and expenditures from which shall be made for the purposes set forth above. Interest generated from the revenues of the sales and use tax for sustainability purposes shall be deposited in the Sustainability Projects and Programs Fund and used for the purposes set forth above.

13. Monies deposited in the Sustainability Projects and Programs Fund may be appropriated as determined by the Board during the County's annual budget process. Prior to determination of the annual budget and appropriations, the Board shall hold a public hearing on proposed expenditures for sustainability projects, programs and services recommended by County staff to be funded in the next fiscal year. Determinations of project funding shall be made by the Board, in its sole discretion, considering such factors as project need, available technology and other relevant circumstances at the time of the proposal.

14. Consistent with the purposes set forth above, up to ten percent (10%) of the total proceeds of the sales and use tax

collected for sustainability projects and programs will be allocated annually for distribution as grant funding for sustainability-focused initiatives that will address the priority needs of local communities in Boulder County.

Approximately eighty percent (80%) of this grant funding pool will be directed to cities and towns applying for municipal project grants on the basis of program need and proportionate to community population. Approximately twenty percent (20%) of this grant funding pool will be allocated for innovation, research and pilot program support for non-profit agencies, schools and the private sector. All grant disbursements will be subject to the recipient's submission of annual spending reports and adherence to terms of use of such funds.

15. For purposes of Colo. Const., Art. X, Section 20, ("TABOR"), the receipt and expenditure of revenues of the extended 0.125% countywide sales and use tax proposed hereby together with earnings on the investment of the proceeds of such tax shall constitute a voter-approved revenue change.

16. The sales and use tax shall expire at 12:00 a.m. on January 1, 2035, and any monies remaining after January 1, 2035 may continue to be expended solely for the purposes set forth herein until completely exhausted.

17. The proposal as described in this Resolution shall take effect immediately upon the approval of the electorate.

18. A notice of the approval of this countywide sales and use tax proposal by a majority of the registered electors voting thereon shall forthwith be submitted by the County Clerk and Recorder to the Executive Director of the Department of Revenue, together with a certified copy of this Resolution, no later than November 17, 2016.

19. The election shall be conducted on November 8, 2016 as a coordinated election in accordance with articles 1 to 13 of title 1, C.R.S. (the "Uniform Election Code").

20. The Board shall take further action by resolution to set a ballot title for the proposal described herein. For purposes of Section 1-11-203.5, C.R.S., as amended, such resolution shall serve to set the ballot title for such proposal.

21. No later than September 9, 2016, the Designated Election Official shall certify the order of the ballot and ballot content to the Clerk and Recorder of the County (the "County Clerk"). The "Designated Election Official" shall be Michelle Krezek, Intergovernmental Relations Director and Administrative Deputy to the Board.

22. The order of the ballot shall be determined by the County Clerk as provided in Section 1-5-407(5), C.R.S., and the rules of the Secretary of State. In accordance therewith, if the County refers more than one ballot issue, the order of the ballot shall, in accordance therewith, be as follows: first, measures to increase taxes; second, measures to retain revenues in excess of its fiscal year spending limit; third, measures to increase debt; fourth, citizen petitions; and fifth, other referred measures. If the County refers more than one ballot issue within any such type of ballot issue, the order

# BOULDER COUNTY

within such type of ballot issue shall, unless otherwise determined by the Board, be the same as the order of the ballot issues in the resolution of the Board that orders that such ballot issues be so referred (with questions set forth in separate resolutions listed in the order in which such resolutions were adopted).

23. The Designated Election Official is hereby authorized and directed to proceed with any action necessary or appropriate to effectuate the provisions of this Resolution and comply with the Uniform Election Code, TABOR, and other applicable laws; provided that all acts required or permitted by the Uniform Election Code relevant to voting by early voters' ballots, absentee ballots, and emergency absentee ballots which are to be performed by the Designated Election Official shall be performed by the County Clerk. The election shall be conducted in accordance with the Uniform Election Code, TABOR, and all other applicable laws.

24. No later than September 27, 2016, the Designated Election Official shall submit to the County Clerk, in the form, if any, specified by the County Clerk, the notice of election required by Subsection (3)(b) of TABOR.

25. The Designated Election Official, the County Clerk and other County officials and employees are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution.

26. All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board and the officers and employees of the County and directed toward holding the election for the purposes stated herein are hereby ratified, approved, and confirmed.

27. All prior acts, orders or resolutions, or parts thereof, by the County in conflict with this Resolution are hereby repealed, except that this repealer shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

28. If any provision of this resolution or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or application, and to this end the provisions of this resolution are declared to be severable.

A motion to approve this Resolution 2016-79 was made by Commissioner Jones, seconded by Commissioner Domenico, and passed by a 3-0 vote.

ADOPTED this 28<sup>th</sup> Day of July, 2016.

## **Statement submitted in favor of County Issue 1C:**

Local sustainability programs are core to preserving the high quality of life and economic vibrancy that make Boulder County a great place to live, work, play, and visit. They support water conservation, clean energy & climate mitigation, recycling, and other important programs that help preserve natural resources for future generations and

maintain a healthy environment.

Sustainability programs are a key part of Boulder County's brand, our identity, and the cultural fabric of our community. The programs are widely used and highly valued by local residents and businesses, consistently attracting strong community support. Boulder County's sustainability programs have helped local families and local farmers, and continue to inform ways we can better prepare for the next environmental disaster.

Voting Yes on 1C does not increase taxes. Your vote simply extends the existing open space sales tax to invest half for open space and half for sustainability programs through 2034. This allows us to strengthen our capability as stewards of the county environment to support both preservation and resiliency.

Investments in sustainability initiatives are important for the local economy. According to a recent independent study, for every dollar invested in local sustainability programs there is a five-dollar return in utility bill savings, local economic activity and job creation.

The County has leveraged Federal monies to support a number of successful, nationally-recognized sustainability initiatives that allowed expansion of energy smart programs to provide weatherization and discounted solar and weatherization for hundreds of moderate income families. This funding will allow the County to additionally cover lower-income families and upgrade energy efficiency for households that could not otherwise make the investment.

## **Summary of statements submitted in opposition to County Issue 1C:**

The proposal will divert revenue that would be better spent on Boulder County government's core responsibilities and critical needs (like maintaining its roads and bridges and ending jail overcrowding) than on projects like recycling, composting and reducing water use that will do little or nothing to combat climate change and amount to little more than crony socialism. Roads are more important than compost.

Attempting to stop climate change, which is a global problem, by throwing local tax dollars at it, is like attempting to sweep back the sea with a whisk broom. A far better course of action for Boulder County would be to spend local tax dollars on adapting to climate change at the local level, which will accomplish far more and directly benefit Boulder County residents.

The measure was rushed to the ballot with little thought and no public consultation. Additionally, the proposal is too vague

## BOULDER COUNTY

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on where and how the revenues it will generate will be spent, which will lead to waste, abuse and further erosion of private property rights and overbearing control of our everyday lives. As an example, the proposed tax calls for funding of a new composting facility despite the County's own 2014 report that states the current composting facility in Boulder County has sufficient capacity for all current and future requirements.

There is absolutely no reason that voters should approve an ill-defined yet major change to an open space tax over three years before the tax expires. Since the tax will not go into effect until 2020 when the open space sales tax it replaces will expire, a better course would be to vote it down to enable the citizens and the county to decide in 2017 or 2018 or even 2019 how to best spend the revenues this tax will generate.

Voters should vote no on county issue 1C, because Boulder County already collects enough property tax to fund the proposed \$750,000 per year program, and the programs listed should be funded by fees on those who desire these services. Boulder County collected \$110 million in property tax revenue in 2013. Due to an increase in property values, in 2016 Boulder County is projected to collect \$153 million in property tax revenues, a 39 percent increase over 2013. This annual "bonus" is expected to continue for the foreseeable future. "Extra" property taxes being collected through increased property values is adequate to fund almost any sustainability program one could imagine.

Half of Lafayette's households, of which about 10 percent are at or below the poverty level, are charged a mandatory City of Lafayette curbside composting fee. For these households, many of which are struggling to meet day-to-day obligations, passage of the county sustainability sales and use tax would amount to double taxation with no guarantee of improved service or reduction in the cost of the that city's forced curbside composting service.

# CITY OF BOULDER

Office of the City Clerk  
1777 Broadway, P.O. Box 791  
BOULDER, CO 80306  
(303) 441-4222

## NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

### CITY OF BOULDER BALLOT ISSUE 2H

### SUGAR SWEETENED BEVERAGE PRODUCT DISTRIBUTION TAX

SHALL CITY OF BOULDER TAXES BE INCREASED \$3.8 MILLION (FIRST FULL FISCAL YEAR INCREASE) ANNUALLY BY IMPOSING AN EXCISE TAX OF 2 CENTS PER OUNCE ON THE FIRST DISTRIBUTOR IN ANY CHAIN OF DISTRIBUTION OF DRINKS WITH ADDED SUGAR, AND SWEETENERS USED TO PRODUCE SUCH DRINKS, EXEMPTING: (1) SWEETENERS SOLD SEPARATELY TO THE CONSUMER AT A GROCERY STORE; (2) MILK PRODUCTS; (3) BABY FORMULA; (4) ALCOHOL; AND (5) DRINKS TAKEN FOR MEDICAL REASONS;

AND IN CONNECTION THEREWITH,

SHALL ALL OF THE REVENUES COLLECTED BE USED TO FUND: THE ADMINISTRATIVE COST OF THE TAX, AND THEREAFTER FOR HEALTH PROMOTION, GENERAL WELLNESS PROGRAMS AND CHRONIC DISEASE PREVENTION IN THE CITY OF BOULDER THAT IMPROVE HEALTH EQUITY, SUCH AS ACCESS TO SAFE AND CLEAN DRINKING WATER, HEALTHY FOODS, NUTRITION AND FOOD EDUCATION, PHYSICAL ACTIVITY, OTHER HEALTH PROGRAMS ESPECIALLY FOR RESIDENTS WITH LOW INCOME AND THOSE MOST AFFECTED BY CHRONIC DISEASE LINKED TO SUGARY DRINK CONSUMPTION, ALL EFFECTIVE JULY 1, 2017, AND IN CONNECTION THEREWITH, SHALL THE FULL PROCEEDS OF SUCH TAXES AT SUCH RATES AND ANY EARNINGS THEREON BE COLLECTED, RETAINED, AND SPENT, AS A VOTER-APPROVED REVENUE CHANGE WITHOUT LIMITATION OR CONDITION, AND WITHOUT LIMITING THE COLLECTION, RETENTION, OR SPENDING OF ANY OTHER REVENUES OR FUNDS BY THE CITY OF BOULDER UNDER ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

FOR THE MEASURE \_\_\_\_

AGAINST THE MEASURE \_\_\_\_

### Fiscal Information for Ballot Issue – Sugar Sweetened Beverage Product Distribution Tax

Estimated total District fiscal year spending for the current year and actuals for each of the past four years, and the overall percentage and dollar change.

Fiscal Year	Dollar Spending
2012 Actual	204,928,000
2013 Actual	200,710,000
2014 Actual	221,392,000
2015 Actual	230,212,000
2016 Estimate	220,126,000

### **Overall Percentage Change**

From 2012 to 2016: 7.4%

### **Overall Dollar Change**

From 2012 to 2016: \$15,198,000

For the first full fiscal year of the proposed district tax increase (2018), the district estimates that the maximum dollar amount of the increase for the Sugar Sweetened Beverage Product Distribution Tax will be \$3,800,000 and that the district fiscal year spending without the increase will be \$236,506,000.

### Summaries prepared from materials filed by persons in favor of or opposed to the ballot issue:

#### **Those in favor say:**

No comments were filed by the constitutional deadline.

#### **Those opposed say:**

- Taxation is the wrong approach to solving obesity.
- People can make their own choices about what to eat and drink. This is about personal choice.
- The tax presents a large administrative burden and will hurt locally-owned and family-operated businesses.
- The tax results in cost increases for consumers and businesses and makes Boulder more expensive.
- The tax is extremely regressive, and the burden for paying it will fall heaviest on low-income and middle-class families who can least afford it.
- Boulder has higher priorities to address.

# CITY OF LAFAYETTE

## NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

CITY OF LAFAYETTE  
BOULDER COUNTY, COLORADO

ELECTION DATE: November 8, 2016  
ELECTION HOURS: 7:00 a.m. to 7:00 p.m.

LOCAL ELECTION OFFICE: 1290 South Public Road, Lafayette,  
CO 80026 (303) 661-1227

DESIGNATED ELECTION OFFICIAL: Susan Koster, CMC,  
Lafayette City Clerk

### **CITY OF LAFAYETTE BALLOT ISSUE NO. 2C** **CITY OF LAFAYETTE COMMUNITY BUS PASS** **PROGRAM LEVY**

SHALL THE CITY OF LAFAYETTE, COLORADO, TAXES BE INCREASED BY \$575,000 IN THE FIRST FULL FISCAL YEAR (2017) AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER BY THE IMPOSITION OF AN ADDITIONAL MILL LEVY NOT TO EXCEED ONE-AND-A-QUARTER (1.25) MILLS UPON TAXABLE REAL PROPERTY WITHIN THE CITY, COMMENCING JANUARY 1, 2017, AND CONTINUING THROUGH CALENDAR YEAR 2022 UNLESS FURTHER EXTENDED BY A VOTE OF THE ELECTORATE, SUCH REVENUES TO BE COLLECTED, RETAINED AND SPENT FOR THE PURPOSE OF FUNDING A PROGRAM THAT WILL ALLOW THOSE INDIVIDUALS WHOSE PRIMARY RESIDENCE IS IN LAFAYETTE ACCESS TO REGIONAL PUBLIC MASS TRANSPORTATION AT NO OR NOMINAL ADDITIONAL COSTS, AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN AND EXPEND ALL REVENUES DERIVED FROM SUCH TAX, INCLUDING ANY EARNINGS FROM THE INVESTMENT THEREOF, AS A VOTER APPROVED REVENUE CHANGE AND AN EXCEPTION TO LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

#### ACTUAL HISTORICAL AND CURRENT ESTIMATED FISCAL YEAR SPENDING

Estimated fiscal year spending for 2016:	\$ 35,628,307*
Estimated fiscal year spending for 2015:	\$ 34,650,680*
Actual fiscal year spending for 2014:	\$ 34,519,187*
Actual fiscal year spending for 2013:	\$ 32,251,196*
Actual fiscal year spending for 2012:	\$ 31,734,659*

Overall percentage change in fiscal year spending over the five-year period from 2012 through 2016: 12.3%

Overall dollar change in fiscal year spending over the five-year period from 2012 through 2016: \$ 3,893,648

Estimated spending for first full fiscal year without taking into account the tax increase authorized by BALLOT ISSUE NO. 2C, and assuming no other tax increase is approved: \$ 36,505,242

Estimated maximum dollar amount of tax increase authorized by BALLOT ISSUE NO. 2C for first full fiscal year: \$ 575,000

\*Amounts include debt service cost of \$ 2,740,634 in 2016; \$ 2,702,803 in 2015; \$ 2,692,998 in 2014; \$ 2,679,487 in 2013; and \$ 3,025,879 in 2012.

#### THOSE IN FAVOR OF BALLOT ISSUE 2C SAY:

The community transit pass will provide access to the entire RTD system including the light-rail, regional routes, and buses to the airport for all primary residents of Lafayette. In an effort to address exponential growth in our region, access to a robust and easily accessible public transportation network will be a critical solution in decreasing traffic congestion.

This initiative promotes affordable living by reducing transportation costs. As a result, families, students and individuals will be able to allocate more income on other critical needs including housing and food. Reducing the overall economic burden of living in Lafayette will help us retain our socioeconomic diversity.

Boulder County Transportation is a partner in the initiative and will provide program and administrative support. Through Boulder County Transportation, Longmont, Nederland and Lyons have implemented similar programs with great success and increased ridership. Currently RTD is 80% subsidized by sales tax. Based on ridership numbers from RTD, this tax would close the loop on the remaining 20%. The mill levy will cost approximately \$10 per \$100,000 of assessed home value. For the average home price this would equate to \$35 annually. For a four person household, that is a little over \$8 per person per year for a community transit pass valid throughout the RTD system (this is less than the cost of 1 round-trip bus ticket to Denver). Voters will be able to evaluate the mill levy tax for re-approval in 6 years.

#### Other benefits of a community transit pass:

- Increased bus ridership will reduce traffic and congestion on the main arteries in and out of Lafayette.
- Promotes community programming for seniors and students who will have enhanced access to educational and social opportunities.
- Growing demand will result in increased bus service.
- Supports sustainability, including reducing both localized air pollution and greenhouse gases through less reliance on fossil fuels.
- Removes economic barriers to using public transit.

# CITY OF LAFAYETTE

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- Promotes healthy living and active lifestyles through multi-modal transportation

Support a Lafayette transit pass for individuals, families, seniors, students, your environment and community – for as little as the cost of a tank of gas.

Vote YES on 2C. A Bus for All of Us!

## **THOSE AGAINST BALLOT ISSUE 2C SAY:**

Ballot measure 2C should be defeated because Lafayette City Council placed the RTD EcoPass measure on the ballot without knowing RTD's exact cost or cost estimate for EcoPasses and without knowing how many people would actually use such a program. Because there was no pilot program or local study on which to estimate demand, RTD bus ridership might only increase a small amount over Boulder County Transportation Department's current estimated daily average of 600 Lafayette residents (1,200 "boardings") who ride an RTD bus, yet all Lafayette property owners would be required to pay the \$568,000 annual tab.

Lafayette residents already subsidize RTD busses via a one percent sales tax. Taxpayers also currently subsidize the Boulder County/RTD EcoPass program available to any neighborhood or business anywhere in Boulder County. And many Lafayette RTD riders who commute to Boulder already get EcoPasses from their workplaces. Passage of this property tax ballot measure would amount to triple taxation for some fixed- and low-income households in Lafayette that may never ride an RTD bus. Vote no on 2C.

Voters should say "No" to ballot question 2C. A property tax increase is not needed to fund a free EcoPass program because the city already collects enough property taxes to fund it. Because of increased property values, the City of Lafayette collected 21 percent more in property tax revenue from 2015 to 2016. This translated to an extra \$750,000 in revenues being added to the city's annual budget, and the extra \$750,000 in annual revenues (vs 2015) will continue for the foreseeable future. If an EcoPass program truly is a priority and a benefit to the community, then city council could and should fund the estimated annual \$568,000 cost out of "extra" property tax money it already receives.

# CITY OF LAFAYETTE

## NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

CITY OF LAFAYETTE  
BOULDER COUNTY, COLORADO

ELECTION DATE: November 8, 2016  
ELECTION HOURS: 7:00 a.m. to 7:00 p.m.

LOCAL ELECTION OFFICE: 1290 South Public Road, Lafayette,  
CO 80026 (303) 661-1227

DESIGNATED ELECTION OFFICIAL: Susan Koster, CMC,  
Lafayette City Clerk

### CITY OF LAFAYETTE BALLOT ISSUE NO. 2D CITY OF LAFAYETTE STORAGE TAX

SHALL THE CITY OF LAFAYETTE TAXES BE INCREASED BY \$180,000 ANNUALLY IN THE FIRST FULL FISCAL YEAR (2017) AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BY THE IMPOSITION OF AN EXCISE TAX ON THE RENTAL OF INDOOR OR OUTDOOR STORAGE SPACE, OR THE SALE OF STORAGE SERVICES, WITH SUCH TAX BEING IMPOSED AT THE RATE OF 3.5% OF THE PRICE PAID FOR STORAGE OR STORAGE SERVICES, AND THE PROCEEDS USED TO DEFER THE EXPENSE OF GENERAL MUNICIPAL SERVICES OF THE CITY; AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN, AND EXPEND ALL REVENUES DERIVED FROM SUCH TAX AS A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

#### ACTUAL HISTORICAL AND CURRENT ESTIMATED FISCAL YEAR SPENDING

Estimated fiscal year spending for 2016:	\$ 35,628,307*
Estimated fiscal year spending for 2015:	\$ 34,650,680*
Actual fiscal year spending for 2014:	\$ 34,519,187*
Actual fiscal year spending for 2013:	\$ 32,251,196*
Actual fiscal year spending for 2012:	\$ 31,734,659*

Overall percentage change in fiscal year spending over the five-year period from 2012 through 2016: 12.3%

Overall dollar change in fiscal year spending over the five-year period from 2012 through 2016: \$ 3,893,648

Estimated spending for first full fiscal year without taking into account the tax increase authorized by BALLOT ISSUE NO. 2D, and assuming no other tax increase is approved: \$ 36,505,242

Estimated maximum dollar amount of tax increase authorized by BALLOT ISSUE NO. 2D for first full fiscal year: \$ 180,000

\*Amounts include debt service cost of \$ 2,740,634 in 2016; \$ 2,702,803 in 2015; \$2,692,998 in 2014; \$ 2,679,487 in 2013; and \$ 3,025,879 in 2012.

### SUMMARIES OF WRITTEN COMMENTS "FOR" CITY OF LAFAYETTE BALLOT ISSUE 2D:

The proposed 3.5% excise tax on indoor and outdoor storage space has very little impact on the majority of Lafayette residents. By allowing storage facilities, Lafayette reduces property tax collection compared to other commercial buildings such as medical offices or retail. A similar excise tax is levied in other communities such as Louisville (3.5%) and Westminster (3.85%). A portion of these units are rented by non-Lafayette residents who increase the use of municipal streets, increase traffic, and increase demands on police and fire protection without paying a fair share of City taxes. This tax is an equitable way to raise additional revenue from the increased burden on the City's budget from indoor and outdoor storage users. This City has stated an intent to use the taxes collected for the arts, historic preservation, and historical society.

### THOSE AGAINST BALLOT ISSUE 2D SAY:

No comments were filed by the constitutional deadline.

# CITY OF LOUISVILLE

**TO: ALL REGISTERED VOTERS**

**NOTICE OF ELECTION TO INCREASE TAXES AND DEBT ON A REFERRED MEASURE**

**CITY OF LOUISVILLE  
BOULDER COUNTY, COLORADO**

**ELECTION DATE: TUESDAY, NOVEMBER 8, 2016  
ELECTION HOURS: 7:00 A.M. TO 7:00 P.M.**

**LOCAL ELECTION OFFICE ADDRESS AND TELEPHONE NUMBER:**

**BOULDER COUNTY CLERK & RECORDER  
ELECTIONS DIVISION  
1750 33<sup>RD</sup> STREET, SUITE 200  
BOULDER, CO 80301  
TELEPHONE: 303-413-7740**

**CITY OF LOUISVILLE, COLORADO  
DESIGNATED ELECTION OFFICIAL  
MEREDYTH MUTH, CITY CLERK  
749 MAIN STREET  
LOUISVILLE, CO 80027  
TELEPHONE: 303-335-4536**

## **CITY OF LOUISVILLE BALLOT ISSUE 2A**

### **BALLOT TITLE AND TEXT:**

SHALL CITY OF LOUISVILLE DEBT BE INCREASED \$28,600,000, WITH A REPAYMENT COST OF UP TO \$45,400,000; AND SHALL CITY OF LOUISVILLE TAXES BE INCREASED UP TO \$1,820,000 ANNUALLY, OR BY SUCH LESSER AMOUNT AS MAY BE NECESSARY TO PAY SUCH DEBT FROM AN ADDITIONAL AD VALOREM PROPERTY TAX MILL LEVY NOT TO EXCEED 3.350 MILLS TO BE IMPOSED FOR A PERIOD NOT TO EXCEED TWENTY FIVE YEARS; SUCH DEBT AND TAXES TO BE FOR THE PURPOSE OF CONSTRUCTING, EXPANDING AND RENOVATING THE LOUISVILLE RECREATION/SENIOR CENTER AND THE POOL FACILITIES AT MEMORY SQUARE PARK, TO INCLUDE ALL NECESSARY LAND, EQUIPMENT, FURNISHINGS, IMPROVEMENTS AND INCIDENTALS FOR SUCH FACILITIES; SUCH DEBT TO BE EVIDENCED BY THE ISSUANCE OF BONDS OR BONDS ISSUED TO REFUND SUCH BONDS; SUCH BONDS TO BE SOLD IN ONE SERIES OR MORE IN AN AGGREGATE AMOUNT NOT TO EXCEED THE MAXIMUM AUTHORIZED PRINCIPAL AMOUNT AND REPAYMENT COSTS, ON TERMS AND CONDITIONS AS THE CITY COUNCIL MAY DETERMINE, INCLUDING PROVISIONS FOR THE REDEMPTION OF THE BONDS PRIOR TO MATURITY WITH OR WITHOUT PAYMENT OF A PREMIUM; AND SHALL THE PROCEEDS OF ANY SUCH DEBT AND TAXES, AND ANY INVESTMENT INCOME THEREON, BE COLLECTED AND SPENT AS A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

## **CITY OF LOUISVILLE BALLOT ISSUE 2B**

### **BALLOT TITLE AND TEXT:**

SHALL CITY OF LOUISVILLE TAXES BE INCREASED \$575,000 IN 2018 AND THEN ANNUALLY BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED THEREAFTER FROM THE LEVY OF AN ADDITIONAL SALES AND USE TAX OF 0.15 PERCENT BEGINNING JANUARY 1, 2018 AND CONTINUING THEREAFTER; WITH SUCH TAX TO BE IMPOSED ONLY IF REFERRED MEASURE 2A, REFERRED TO REGISTERED ELECTORS OF THE CITY AT THE NOVEMBER 8, 2016, ELECTION, IS APPROVED BY A MAJORITY OF SUCH ELECTORS; WITH THE NET PROCEEDS OF SUCH SALES AND USE TAX TO BE COLLECTED, RETAINED AND SPENT FOR OPERATING AND MAINTAINING THE LOUISVILLE RECREATION/SENIOR CENTER AND POOL FACILITIES AT MEMORY SQUARE PARK; AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN AND EXPEND ALL REVENUES DERIVED FROM SUCH SALES AND USE TAX AS A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

### **Fiscal Information**

Total City Fiscal Year Spending

#### Fiscal Year

2016 (estimated)	\$ 32,410,000
2015 (actual)	\$ 27,973,744
2014 (actual)	\$ 25,247,247
2013 (actual)	\$ 24,439,278
2012 (actual)	\$ 23,772,123

Overall percentage change from 2012 to 2016  
36.3%

Overall dollar change from 2012 to 2016  
\$ 8,637,877

### **Proposed Tax Increase**

City Estimate of the Maximum Dollar Amount of the Proposed Tax Increase for Fiscal Year 2017 (the First Full Fiscal Year of the Proposed Tax Increase):  
BALLOT ISSUE NO. 2A: \$ 1,820,000

City Estimate of 2017 Fiscal Year Spending\*  
Without Proposed Tax Increase: \$ 31,425,000

City Estimate of the Maximum Dollar Amount of the Proposed Tax Increase for Fiscal Year 2018 (the First Full Fiscal Year of the Proposed Tax Increase):  
BALLOT ISSUE NO. 2B: \$ 575,000

City Estimate of 2018 Fiscal Year Spending\*  
Without Proposed Tax Increase: \$ 33,470,000

\*Fiscal year spending without the proposed tax increases does not include proceeds of bonded debt, lease purchase

# CITY OF LOUISVILLE

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agreements or other borrowings which may occur in such fiscal years.

## **Information on City's Proposed Debt**

### **BALLOT ISSUE NO. 2A:**

Principal Amount of Proposed Bonds:  
Not to exceed \$ 28,600,000

Maximum Annual City Repayment Cost:  
Not to exceed \$ 1,820,000

Total City Repayment Cost:  
Not to exceed \$ 45,400,000

### **Information on City's Current Debt \***

Principal Amount Outstanding Debt:\$ 2,635,000  
Maximum Annual Repayment Cost:\$ 497,900  
Remaining Total Repayment Cost: \$ 2,937,677  
(All amounts @ 09/23/2016)

\*Excluded from debt are enterprise and annual appropriation obligations.

### **Summary of Written Comments FOR Ballot Issue No. 2A:**

No comments were filed by the constitutional deadline.

### **Summary of Written Comments AGAINST Ballot Issue No. 2A:**

No comments were filed by the constitutional deadline.

### **Summary of Written Comments FOR Ballot Issue No. 2B:**

No comments were filed by the constitutional deadline.

### **Summary of Written Comments AGAINST Ballot Issue No. 2B:**

No comments were filed by the constitutional deadline.

# BOULDER VALLEY SCHOOL DISTRICT RE-2

**TO: ALL REGISTERED VOTERS**

## NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

### ***Boulder Valley School District RE-2***

Counties of Boulder and Gilpin, and the City and County of Broomfield, Colorado

**Election Date:** Tuesday, November 8, 2016

**Election Hours:** 7:00 a.m. to 7:00 p.m.

### **Local Election Office Address and Telephone Number:**

Boulder County Clerk and Recorder  
1750 33rd Street  
Suite 200  
Boulder, Colorado 80301  
Telephone: 303-413-7740

### **Ballot Title and Text:**

### **BALLOT ISSUE NO. 3A:**

SHALL BOULDER VALLEY SCHOOL DISTRICT RE-2 TAXES BE INCREASED BY \$10,000,000 IN 2016 FOR COLLECTION IN 2017 AND BY WHATEVER AMOUNTS IN ANY YEAR THEREAFTER AS ARE RAISED FROM A MILL LEVY WHICH SHALL NOT EXCEED FOUR (4) MILLS, PROVIDED THAT NO MILL LEVY INCREASE FROM YEAR TO YEAR SHALL EXCEED ONE (1) MILL, FOR THE PURPOSE OF PROVIDING ONGOING CASH FUNDING FOR CAPITAL CONSTRUCTION, NEW TECHNOLOGY, EXISTING TECHNOLOGY UPGRADE, AND MAINTENANCE NEEDS OF THE DISTRICT; AND SHALL SUCH TAX REVENUES BE DEPOSITED INTO THE SUPPLEMENTAL CAPITAL CONSTRUCTION, TECHNOLOGY AND MAINTENANCE FUND TO BE CREATED BY THE DISTRICT AND SHALL SUCH TAXES AND THE EARNINGS FROM THE INVESTMENT OF SUCH TAX REVENUES BE COLLECTED, RETAINED AND SPENT AS A VOTER APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

### **Total Entity Fiscal Year Spending**

<u>Fiscal Year</u>	
2016-17 (estimated)	\$ 420,996,187
2015-16 (actual)	\$ 409,813,984
2014 15 (actual)	\$ 385,518,422
2013-14 (actual)	\$ 357,995,736
2012-13 (actual)	\$ 340,461,610

Overall percentage change from 2012-13 to 2016-17  
\$ 23.7%

Overall dollar change from 2012-13 to 2016-17  
\$ 80,534,577

### **Proposed Tax Increase**

Entity Estimate of the Maximum Dollar Amount of the Proposed Tax Increase For Fiscal Year 2017-2018 (the First Full Fiscal Year of the Proposed Tax Increase):

BALLOT ISSUE NO. 3A: \$10,000,000

Entity Estimate of 2017-18 Fiscal Year Spending Without Proposed Tax Increase: \$ 436,624,451

### **Summary of Written Comments FOR Ballot Issue No. 3A:**

What BVSD Ballot Measure 3A of 2016 Will Do:

Boulder Valley School District Ballot Measure Question 3A on the 2016 ballot asks whether voters will authorize a mill levy in BVSD as provided for in state statute. Because the State of Colorado has, for several years, been unable to adequately fund public education, it's currently up to local communities to fund these needs.

In 2016, the Colorado state legislature granted local school districts the authority to ask voters to fund a new mill levy dedicated to providing for various operational and technology expenses, which will free up general fund dollars presently committed to operational and technology expenses.

The mill levy will, if passed, initially raise \$10 million by adding approximately 1.7 mills to BVSD taxpayers' property tax calculation. The BVSD Board of Education would also be granted the authority to increase the mill levy by no more than one mill per year to a maximum of four mills.

Possible Uses for New Funding:

A "Yes" vote on BVSD Ballot Measure 3A will protect the current excellence in education provided to students while allowing the school district to foster innovations in curriculum and instructional delivery initiated in the district strategic plan – the Success Effect. The passage of 3A in 2016 will provide funding to achieve the following outcomes:

- \* Maintain the present level of educational services.
- \* Invest in preventative maintenance for buildings and equipment.
- \* Add more educators to meet student needs.
- \* Replace out-of-date textbooks and provide better online learning material.

## BOULDER VALLEY SCHOOL DISTRICT RE-2

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- \* Provide educator training and development.
- \* Enhance technology and provide students with innovative opportunities.
- \* Protect BVSD students from possible cuts in statewide funding of Colorado public education.

Annual Property Tax Impact:

Residential: under \$14 per year per \$100,000 of actual valuation to a maximum, by 2020, of \$32 per year per \$100,000 of actual valuation

Non-Residential: under \$50 per year \$100,000 of actual valuation to a maximum, by 2020, of \$116 per year per \$100,000 of actual valuation

Why Vote "Yes:"

Boulder Valley voters have consistently supported public education. Measure 3A is a prudent measure that will allow Boulder Valley School District to maintain excellence and foster ongoing educational innovation to achieve student success. Passage of 3A will show that our students are the highest priority. It is up to us! Please vote YES on 3A!

### **Summary of Written Comments AGAINST Ballot Issue No. 3A:**

No comments were filed by the constitutional deadline.

# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

**TO: ALL REGISTERED VOTERS**

**NOTICE OF ELECTION TO INCREASE TAXES AND DEBT  
ON A REFERRED MEASURE**

**St. Vrain Valley School District RE-1J**

Boulder, Larimer and Weld Counties and the City and County  
of Broomfield, Colorado

**Election Date:** Tuesday, November 8, 2016

**Election Hours:** 7:00 a.m. to 7:00 p.m.

**Local Election Office Address and Telephone  
Number:**

**Boulder County Clerk and Recorder**  
1750 33<sup>rd</sup> Street  
Boulder, Colorado 80301  
Telephone: (303) 413-7740

**Ballot Title and Text:**

**BALLOT ISSUE NO. 3A**

SHALL ST. VRAIN VALLEY SCHOOL DISTRICT NO. RE-1J DEBT BE INCREASED \$260.34 MILLION, WITH A REPAYMENT COST OF NOT TO EXCEED \$413,514,275 AND SHALL DISTRICT TAXES BE INCREASED NOT MORE THAN \$45,583,025 ANNUALLY, AND SHALL THE EXPENDITURE OF THE PROCEEDS OF SUCH DEBT BE LIMITED TO THE FOLLOWING PURPOSES:

- REPAIR AND RENOVATE EXISTING SCHOOL BUILDINGS DISTRICT-WIDE TO EXTEND THEIR USEFUL LIFE, ADDRESS SAFETY AND SECURITY ISSUES, AND MAKE FACILITIES MORE ENERGY EFFICIENT;
- CLASSROOM ADDITIONS, INFRASTRUCTURE IMPROVEMENTS AND CONSTRUCTING AND EQUIPPING THREE NEW SCHOOL BUILDINGS TO ADDRESS STUDENT GROWTH AND CAPACITY NEEDS DISTRICT-WIDE;
- ACQUIRE AND EQUIP SCHOOL BUILDINGS WITH ENHANCED EDUCATIONAL, INNOVATIVE, SCIENCE, TECHNOLOGY, ENGINEERING AND MATH (STEM) PROGRAM OPTIONS FOR STUDENTS DISTRICT-WIDE;

SUCH DEBT TO BE EVIDENCED BY THE ISSUANCE OF GENERAL OBLIGATION BONDS, TO BE SOLD IN ONE SERIES OR MORE, FOR A PRICE ABOVE OR BELOW THE PRINCIPAL AMOUNT OF SUCH SERIES, ON TERMS AND CONDITIONS, AND WITH SUCH MATURITIES AS PERMITTED BY LAW AND AS THE DISTRICT

MAY DETERMINE, AND SHALL THE MILL LEVY BE INCREASED IN ANY YEAR, WITHOUT LIMITATION OF RATE AND IN AN AMOUNT SUFFICIENT TO PAY THE PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON SUCH DEBT OR ANY REFUNDING DEBT (OR TO CREATE A RESERVE FOR SUCH PAYMENT)?

**Total District Fiscal Year Spending**

<u>Fiscal Year</u>	
2016-17 (estimated)	\$338,953,438
2015-16 (estimated actual)	\$343,750,281
2014-15 (actual)	\$315,344,807
2013-14 (actual)	\$303,277,384
2012-13 (actual)	\$284,236,200

Overall percentage change from 2012-13 to 2016-17: 19.3%  
Overall dollar change from 2012-13 to 2016-17: \$54,717,238

**Proposed Tax Increase**

District Estimate of the Maximum Dollar Amount of the Proposed Tax Increase For Fiscal Year 2017-18 (the First Full Fiscal Year of the Proposed Tax Increase):

BALLOT ISSUE NO. 3A: \$22,795,000

District Estimate of 2017-18 Fiscal Year Spending  
Without Proposed Tax Increase: \$382,632,749\*

\* Does not include proceeds of bonded debt, lease purchase agreements or other borrowings which may occur in 2017-18 fiscal year.

**Information on District's Proposed Debt**

BALLOT ISSUE NO. 3A:

Principal Amount of Proposed Bonds: \$260,340,000  
Maximum Annual District Repayment Cost: \$45,583,025  
Total District Repayment Cost: \$413,514,275

**Information on District's Current Debt<sup>1</sup>**

Principal Amount Outstanding Debt: \$375,995,000  
Maximum Annual Repayment Cost: \$ 35,306,777  
Remaining Total Repayment Cost: \$545,905,312

<sup>1</sup> Excluded from debt are enterprise and annual appropriation obligations.

# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

## Summary of Written Comments FOR Ballot Issue No. 3A:

St. Vrain Valley School District (SVVSD) is experiencing rapid enrollment growth. In fact, the hundreds of new students who enroll in the district each year could fill an entire elementary school. If we do nothing, one-half of SVVSD's schools will be operating beyond capacity, with some schools operating at 140% capacity within the next three to five years if no action is taken.

To address the need for additional instructional space – as well as other high priority facility needs – the district is placing a bond measure (3A) on the November ballot. Proceeds of 3A will fund many critical improvements, including:

- Adding classrooms and science labs in 29 schools district-wide
- Replacing outdated heating and ventilation systems, electrical systems, roofing and plumbing
- Improving safety and security of school buildings with interior and exterior cameras and secure entrances (at schools not already equipped)
- Constructing three new schools in areas with rapid enrollment growth as well as a Longmont-based Innovation Center available to all SVVSD students

The estimated monthly tax impact of 3A is \$1.82 per \$100,000 of a home's actual value. This is a modest investment with significant benefits for our students, local schools and communities, including:

- Addressing rapid enrollment growth, providing students with the room to learn
- Extending the useful life of existing school buildings
- Reducing costly emergency repairs and improving energy efficiency
- Enhancing core programs and rigorous curriculum, including science, technology, engineering and math (STEM) offerings
- Strengthening property values
- Generating additional local economic development
- Saving taxpayer dollars

3A is about keeping a great thing going. In just the past five years, SVVSD has received 88 state and/or national awards, and district students have outperformed the state average on 94% of assessments. In fact, 78% of the district's schools are accredited with CDE's Distinction of Performance. Students are also earning Associate degrees (at no cost) through the P-TECH program. The district has worked hard to establish relationships with corporate sponsors.

SVVSD has a strong track record of completing bond projects on time and within budget, and continues to look for refinancing opportunities to save taxpayer dollars.

With borrowing costs at historic lows, and construction costs continuing to increase, now is the right time to address our highest priority facility needs. The longer we wait, the more it will cost.

As was the case with the successful 2008 bond measure, there will be strong oversight in place. All spending associated with the bond measure will be publically disclosed. Project updates will also be provided on the District's website as well as through community outreach meetings.

Your YES vote on 3A will benefit every school in our district and the district's 32,000 students. Your YES vote will allow SVVSD to continue to make significant strides in preparing students for college and the workforce.

Your YES vote on 3A will keep our schools strong, and in turn keep our communities moving forward, protect property values, and attract new businesses and well-paying jobs to our area.

## Summary of Written Comments AGAINST Ballot Issue No. 3A:

No comments were filed by the constitutional deadline.

# THOMPSON SCHOOL DISTRICT NO. R2-J

## TO ALL REGISTERED VOTERS NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT

### THOMPSON SCHOOL DISTRICT NO. R2-J (LARIMER, WELD AND BOULDER COUNTIES, COLORADO)

Local Election Office:  
800 South Taft Avenue, Loveland, Colorado 80537  
Telephone: (970) 613-5015

Election Date: Tuesday, November 8, 2016  
Election Hours: 7:00 A.M. to 7:00 P.M.

### BALLOT TITLE AND TEXT OF QUESTION 3D:

SHALL THOMPSON SCHOOL DISTRICT R2-J'S TAXES BE INCREASED \$11 MILLION ANNUALLY BY A LEVY OF 6.5 MILLS IN THE 2016-2017 BUDGET YEAR AND BY WHATEVER AMOUNT IS RAISED BY A LEVY OF 6.5 MILLS IN EACH BUDGET YEAR THEREAFTER BY THE COLLECTION OF PROPERTY TAXES FOR THE FOLLOWING EDUCATIONAL PURPOSES:

- ESTABLISHING THE DISTRICT AS A COMPETITIVE EMPLOYER BY INCREASING COMPENSATION TO ATTRACT AND RETAIN HIGH QUALITY EMPLOYEES;
- UPDATING TEXTBOOKS, CURRICULUM, MATERIALS AND INSTRUCTIONAL PROGRAMS; AND
- PURCHASING AND REPLACING SCHOOL BUSES;

WITH A PORTION OF SUCH TAXES TO BE DISTRIBUTED TO THE DISTRICT'S CHARTER SCHOOLS EXISTING ON THE DATE OF THIS ELECTION BASED ON ENROLLMENT; AND WITH SUCH TAXES TO BE IN EXCESS OF PROPERTY TAX REVENUES THAT WOULD BE PROVIDED BY THE GENERAL FUND MILL LEVY PERMITTED UNDER STATE LAW WITHOUT SUCH INCREASE, BUT IN NO EVENT SHALL SUCH TAX INCREASE BE GREATER THAN THE AMOUNT PERMITTED UNDER SECTION 22-54-108, C.R.S., OR ANY SUCCESSOR STATUTE, AND, TOGETHER WITH REVENUES FROM SPECIFIC OWNERSHIP TAXES ATTRIBUTABLE THERETO AND THE EARNINGS ON SUCH TAXES AND REVENUES, TO CONSTITUTE A VOTER APPROVED REVENUE AND SPENDING CHANGE UNDER, TO BE COLLECTED AND SPENT EACH YEAR WITHOUT LIMITATION BY THE REVENUE AND SPENDING LIMITS OF, AND WITHOUT AFFECTING THE DISTRICT'S ABILITY TO COLLECT AND SPEND OTHER REVENUES OR FUNDS UNDER, ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

### Fiscal Year Spending Information

Year	Fiscal Year Spending (FYS)*
2012-13 (Actual)	\$ 121,749,010
2013-14 (Actual)	126,140,635
2014-15 (Actual)	133,426,455
2015-16 (Actual)	143,515,283
2016-17 (Current Year Estimated)	145,788,254
Overall FYS percentage change through 5 years (2012-13 – 2016-17):	19.7%
Overall FYS dollar change through 5 years (2012-13 – 2016-17):	\$24,039,244

\*Does not include payments on bonded debt of \$10,447,282 in fiscal year 2012-13; \$10,515,797 in fiscal year 2013-14; \$10,603,081 in fiscal year 2014-15; \$10,697,803 in fiscal year 2015-16; and \$10,823,055 in fiscal year 2016-17.

Fiscal year spending without the tax increase in the ballot proposal is estimated to be up to \$145,788,254 in the 2016-17 Fiscal Year, not including payment of bonded debt shown above and assuming no other tax increase is approved. The proposed maximum dollar tax increase in the ballot proposal is \$11,000,000 in such Fiscal Year.

### SUMMARIES OF WRITTEN COMMENTS FILED WITH THE ELECTION OFFICER

The following summaries were prepared from comments filed by persons FOR the proposal:

A YES vote on Issue 3D ensures the District's operational costs will be adequately funded by focusing on...

#### Key Needs

- Restarting replacement of textbooks, curriculum materials and instructional programs that has stalled due to \$14,000,000 in cuts enacted under the Negative Factor in the Colorado School Finance Act.
- Restarting our bus replacement program that has also stalled due to the Negative Factor. Today 36 buses are past due for replacement.
- Closing an average salary and compensation gap of 14% with our nearest competitors. The bulk of the money would pay for very modest salary increases to improve competitiveness, phased in over three years at the rate of 1% per year.
- Investing in the children of our community, ensuring quality learning and teaching conditions, and attracting businesses to build a stronger local economy.

# THOMPSON SCHOOL DISTRICT NO. R2-J

## Property Values

- One of the most significant factors in local property values is the neighborhood schools.
- Well-maintained schools with solid instructional programs are the lifeblood of any neighborhood.
- Strong schools produce a well-educated workforce, which draws jobs and improves the economy of our community.

## Tax Relief for Seniors

- Property tax relief for senior citizens is available in the form of the Senior Property Tax Exemption, which allows qualifying seniors an exemption from paying 50% of the taxes on the first \$200,000 in actual value of their home.
- The District also provides the Senior Tax Work-Off Program for qualifying seniors.

## Tax Impact

- 3D is a mill levy override of about 6.5 mills, which translates to approximately \$4.31 per month per \$100,000 of a home's actual value.
- Property taxes remain deductible for homeowners itemizing deductions.

Your YES vote on Issue 3D will fund the District's highest-priority operating needs:

- Attracting and retaining high-quality teachers and staff, saving taxpayer dollars by reducing costly teacher turnover
- Better preparing students for college and careers by expanding and enhancing rigorous curriculum and programming
- Keeping students safe when being bused to and from school
- Protecting property values and strengthening local economic development by improving the quality of our local schools

The estimated tax impact of \$4.31 per month per \$100,000 of a home's actual value will provide \$11 million annually to:

- Close the 14% wage gap to retain our best and brightest teachers and staff so that neighboring districts don't attract them with higher salaries
- Update woefully outdated textbooks, curriculum and materials
- Enhance instructional programs
- Replace school buses, many of which are more than 20 years old and have more than 200,000 miles on them

More than \$14.2 million in state funding was cut from the District's budget the past four years. It is unlikely that the State will change its level of support.

We're on our own. It's going to take local investment to create high-performing schools, giving kids in our community a fighting chance to compete and succeed in a global economy. It's going to take local investment in our schools to protect property values and strengthen our local economy.

**The following summaries were prepared from comments filed by persons AGAINST the proposal:**

At the school board meeting to approve the mill levy override and bond issue, a board member explained that he had questioned the superintendent about why, on a \$176.9 million annual budget, the district didn't maintain school equipment, replace buses as needed, and deferred all types of building maintenance—things a normal school district administration would do to keep the school facilities and equipment running successfully.

The superintendent said he chose to spend the money on the school kids—an answer the school board member applauded. Now the district wants \$11 million to fix neglected school facilities, acquire needed equipment, do necessary maintenance, and provide annual pay raises. When it comes to having spent the money on the kids, the district did a poor job of educating the district's students according to test scores.

According to a local newspaper, Thompson increased its scores in five levels of statewide assessment tests since last year, while the results decreased in eight categories. At most levels, Thompson's scores were lower in 2016 than they were in 2015.

If you think the district should be bailed out for its poor operational management of their \$176.9 million annual budget, vote YES.

If you believe the district should be rewarded financially for the poor student test scores, vote YES.

If you think the district should be given more money even though it is budgeting for flat student growth numbers, vote YES.

If you favor merit salary increases for good teacher performance over seniority raises, vote NO on the mill levy override as a school board member did.

If you think there is too much political correctness, and too little real teaching, vote NO.

In our stagnant economy, when seniors and most workers aren't getting annual raises, if you think teachers making \$48,629 (median salaries for elementary and middle schools) to \$72,000 for 8.6 month's work (169 teaching days), and

# THOMPSON SCHOOL DISTRICT NO. R2-J

school administrators making \$75,000 to \$152,000 plus benefits, shouldn't be getting automatic annual raises, vote NO.

If you cannot afford the coming substantial 2017 property tax increase plus this additional mill levy override tax of \$198 per year (average Loveland \$347,000 home) or condo tax increase of \$128 to \$160, vote NO.

Because of an agreement with the Centerra urban renewal authority, the school district will only collect about \$10,000,000 annually from this mill-levy override (MLO). Centerra does not pay its fair share to support the schools. There should be no more mill-levy overrides until TSD corrects this situation.

MLOs are supposed to be for general-fund spending to further the education of the children. Earmarking, as is done here, kowtows to special-interests within the Thompson community. The money actually pays for things that poor TSD fiscal management has been unable properly to prioritize within the present budget. None of it will actually go to improve the educational performance of TSD. No tax increases should be given to a failing administration; they should wait until TSD puts its house in order.

**BALLOT TITLE AND TEXT OF QUESTION 3E:**

“SHALL THOMPSON SCHOOL DISTRICT R2-J’S DEBT BE INCREASED \$288 MILLION WITH A REPAYMENT COST OF \$535.5 MILLION OR SUCH LESSER AMOUNT AS MAY BE NECESSARY, AND SHALL THOMPSON SCHOOL DISTRICT R2-J’S TAXES BE INCREASED \$26.7 MILLION ANNUALLY OR SUCH LESSER AMOUNT AS MAY BE NECESSARY FOR THE PAYMENT OF SUCH DEBT, ALL FOR THE PURPOSE OF PROVIDING INFRASTRUCTURE FOR DISTRICT STUDENTS TO DEVELOP THE NECESSARY SKILLS TO COMPETE FOR THE JOBS OF THE FUTURE BY:

- UPGRADING SCHOOL BUILDING SAFETY, SECURITY AND FIRE ALARM SYSTEMS;
- EXTENDING THE USEFUL LIFE OF AGING SCHOOL BUILDINGS BY REPLACING, REPAIRING, AND UPGRADING HEATING, VENTILATION AND COOLING SYSTEMS AND MECHANICAL CONTROLS, PLUMBING, ROOFS, WINDOWS AND DOORS, REMOVING ASBESTOS AND MAKING BUILDING EXTERIOR IMPROVEMENTS;
- CONSTRUCTING, FURNISHING AND EQUIPPING A NEW HIGH SCHOOL AND A NEW K-8 SCHOOL, AND SCHOOL ADDITIONS AND FACILITIES, INCLUDING ADDITIONS TO BERTHOUD HIGH SCHOOL AND BERTHOUD

- ELEMENTARY SCHOOL AND THOMPSON VALLEY HIGH SCHOOL;  
RENOVATING AND REMODELING BILL REED MIDDLE SCHOOL AND THOMPSON VALLEY HIGH SCHOOL AND REMODELING THE EXISTING LOVELAND HIGH SCHOOL TO A K-8 SCHOOL;

AND ALSO IMPROVING, CONSTRUCTING, EXPANDING, REPAIRING, REMODELING, EQUIPPING AND FURNISHING DISTRICT AND CHARTER SCHOOL BUILDINGS, ADDITIONS, FACILITIES AND GROUNDS; AND WITH SUCH DEBT TO MATURE, BE SUBJECT TO REDEMPTION, WITH OR WITHOUT PREMIUM, AND BE ISSUED, DATED AND SOLD AT, ABOVE OR BELOW PAR, AND AT SUCH TIME OR TIMES AND IN SUCH MANNER AND CONTAINING SUCH TERMS, NOT INCONSISTENT HERewith, AS THE BOARD OF EDUCATION MAY DETERMINE, WITH THE LIMITATION ON THE AMOUNT OF THE DISTRICT’S DEBT TO BE INCREASED UP TO 6% OF THE ACTUAL VALUE OF THE TAXABLE PROPERTY IN THE DISTRICT AS ALLOWED BY §22-42-104(1)(b), C.R.S.; AND IN CONNECTION THEREWITH (I) TO INCREASE THE DISTRICT’S PROPERTY TAXES IN ANY YEAR AS STATED ABOVE IN AN AMOUNT SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON SUCH DEBT WHEN DUE AND TO FUND ANY RESERVES FOR THE PAYMENT THEREOF, AND (II) TO COLLECT AND SPEND THE PROCEEDS OF SUCH DEBT AND THE REVENUES FROM SUCH TAXES AND THE SPECIFIC OWNERSHIP TAXES ATTRIBUTABLE THERETO AND ANY EARNINGS FROM THE INVESTMENT OF SUCH PROCEEDS AND REVENUES AS A VOTER APPROVED REVENUE AND SPENDING CHANGE WITHOUT LIMITATION BY THE REVENUE AND SPENDING LIMITS OF, AND WITHOUT AFFECTING THE DISTRICT’S ABILITY TO COLLECT AND SPEND ANY OTHER REVENUES OR FUNDS UNDER, ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?”

**Fiscal Year Spending Information**

Year	Fiscal Year Spending (FYS)*
2012-13 (Actual)	\$ 121,749,010
2013-14 (Actual)	126,140,635
2014-15 (Actual)	133,426,455
2015-16 (Actual)	143,515,283
2016-17 (Current Year Estimated)	145,788,254
Overall FYS percentage change through 5 years (2012-13 – 2016-17):	19.7%
Overall FYS dollar change through 5 years (2012-13 – 2016-17):	\$24,039,244

\* Does not include payments on bonded debt of \$10,447,282 in fiscal year 2012-13; \$10,515,797 in fiscal year 2013-14;

# THOMPSON SCHOOL DISTRICT NO. R2-J

\$10,603,081 in fiscal year 2014-15; \$10,697,803 in fiscal year 2015-16; and \$10,823,055 in fiscal year 2016-17.

Fiscal year spending without the tax increase in the ballot proposal is estimated to be up to \$145,788,254 in the 2016-17 Fiscal Year, not including payment of bonded debt shown above and assuming no other tax increase is approved. The proposed maximum dollar tax increase in the ballot proposal is up to \$26,700,000 in any Fiscal Year.

The ballot proposal for bonded debt includes the following:

Principal Amount:	\$288,000,000
Maximum Annual Repayment Cost:	up to \$26,700,000 in any fiscal year
Maximum Total Repayment Cost:	up to \$535,500,000 (maximum principal and interest over the life of the debt)

The current bonded debt for the District is as follows:

Principal Balance:	\$89,085,000
Maximum Annual Repayment Cost:	\$11,707,500
Remaining Total Repayment Cost:	\$110,463,156

## SUMMARIES OF WRITTEN COMMENTS FILED WITH THE ELECTION OFFICER

The following summaries were prepared from comments filed by persons FOR the proposal:

**Voting YES on 3E** ensures the District can provide our community's children with infrastructure allowing them to "develop the necessary skills to compete for jobs of the future" by focusing on...

### 3 R's

- **Repair:** \$72,000,000 in maintenance needs have accumulated since the State dropped the Capital Reserve Fund within the School Finance Act to 0% in 2010. Serious building condition and maintenance needs must be addressed to ensure safety and security.
- **Renovate:** The average Thompson school is more than 46 years old with some approaching a century of service. Renovating Thompson Valley High School, Bill Reed Middle School and Berthoud High

School and converting Loveland High School into a K-8 school will help modernize our schools.

- **Reinvent:** Over 1800 students from Thompson enroll in other school districts; parents cite these districts' superior facilities as an important reason why they send their children to school outside Thompson. Building two new schools, consolidating smaller schools and offering more choices of neighborhood K-5 and K-8 schools across the district will position the district for growth, which we know is coming.

### Property Values

- One of the most significant factors in local property values is the neighborhood schools.
- Well-maintained schools are the lifeblood of any neighborhood.
- Strong schools produce a well-educated workforce, which draws jobs and improves our community's economy.

### Tax Relief for Seniors

- Property tax relief for senior citizens is available in the form of the Senior Property Tax Exemption.
- Thompson also provides the Senior Tax Work-Off Program for qualifying seniors.

### Tax Impact

- 3E will cost about \$6.00 per month per \$100,000 of a home's actual value.
- Property taxes remain deductible for homeowners itemizing deductions.

Voting YES on 3E will address Thompson's most pressing school facility needs:

- Making every school safer and more secure
- Saving taxpayer dollars by reducing expensive emergency repairs and improving energy efficiency
- Extending the useful life of existing school buildings
- Addressing overcrowding and updating instructional spaces to leverage media-rich instructional technology and taking advantage of 21st century learning strategies
- Giving every student, especially those in underserved areas, equal access to a safe, quality learning environment

Investing \$6 per month per \$100,000 of a home's actual value will fund \$288 million in school facility improvements, including:

## THOMPSON SCHOOL DISTRICT NO. R2-J

- Upgrading building safety, security and fire alarm systems
- Removing asbestos and replacing, repairing and upgrading mechanical systems, plumbing, and roofs
- Building new schools and additions to Berthoud High, Berthoud Elementary and Thompson Valley High School
- Renovating and remodeling Bill Reed Middle School and Thompson Valley High School and repurposing Loveland High School to a K-8 school

With interest rates at historic lows and construction costs rising, it makes sense to address these improvements sooner rather than later. The longer we wait, the more it will cost.

All spending associated with 3E will be publicly disclosed.

We've seen the incredible transformations in Longmont, Fort Collins and other neighboring areas where citizens have invested in and created safe, quality, high-performing schools. Our kids and our community deserve the same.

**The following summaries were prepared from comments filed by persons AGAINST the proposal:**

One must ask—Do we reward the school district with more money to build new buildings and to annually raise teacher and administrators' salaries when they are doing such a poor job of educating the district's students. According to a local newspaper, the Thompson School District increased its scores in five levels of statewide assessment tests since last year, while the results decreased in eight categories. At most levels, Thompson's scores were lower in 2016 than they were in 2015.

One must further ask—If Thompson schools can't produce high performing test assessment students on a \$176.9 million annual budget, why should taxpayers expect better outcomes by giving the district another \$288 million? Since when do we reward failure, instead of successful outcomes? Furthermore, how is more money justified when the district is budgeting for flat student growth numbers?

With the coming substantial assessor tax increase already scheduled to hit in 2017, the bond issue alone—*not taking into account the requested mill levy override tax increase*—will increase the average Loveland \$347,000 home taxes by \$272 per year for 25 years. On condos, the tax increase would be \$176 to \$219. On \$200,000 of commercial property, the additional taxes would be \$570.

The 2017 assessor tax, the mill levy override (average home tax increase of \$198 per year), and the bond issue are three

taxes that will put an overwhelming burden on taxpayers as well as the community. Here's how these taxes can adversely impact a community!

- (1) Retirees on fixed incomes will not be able to afford these massive tax increases. Many retired seniors may be forced to sell their home as their fixed income has remained stagnant.
- (2) Some moderate and low income struggling families will have to sell their home, and some will need to go on public housing assistance and food stamps—another taxpayer burden.
- (3) The taxes on rental condos and apartments will cause landlords to raise monthly rents from \$50 to \$150 in order to cover their additional tax expense.
- (4) Others won't be able to buy a home as they won't be able to afford the increased property taxes.
- (5) It will also severely impact efforts to provide affordable housing for the homeless.
- (6) Many struggling mom and pop businesses will have to close their doors.
- (7) There may be more crime—shoplifting in grocery stores and clothing stores by kids and parents just to make ends meet.
- (8) The overall local economy will be affected when people have to scrap to pay excessive school taxes which will limit their spending in other areas.

It's time for the school district to do a better job on their current budget. The district needs to focus on educating kids again to bring up the test scores...and come back with a more bare bones realistic bond issue at a future election.

# ST. VRAIN & LEFT HAND WATER CONSERVANCY DISTRICT

**TO: ALL REGISTERED VOTERS**

**NOTICE OF ELECTION ON A REFERRED MEASURE TO EXCEED SPENDING AND REVENUE LIMITATIONS**

**ST. VRAIN & LEFT HAND WATER CONSERVANCY DISTRICT  
BOULDER COUNTY, COLORADO**

Election date: November 8, 2016

Election hours: 7:00 a.m. to 7:00 p.m.

Boulder County Clerk's Main Office: 1750 33rd Street,  
Boulder, CO 80301

Local election official: Sean Cronin, 9595 Nelson Road, Suite  
203, Longmont, CO 80501. Telephone: 303-772-4060

**ST. VRAIN & LEFT HAND WATER CONSERVANCY  
DISTRICT**

**BALLOT ISSUE NO. 4A:**

WITHOUT INCREASING TAXES, SHALL THE ST. VRAIN AND LEFT HAND WATER CONSERVANCY DISTRICT BE AUTHORIZED TO COLLECT, RETAIN, AND SPEND ALL REVENUES AND OTHER FUNDS COLLECTED FROM ANY AND ALL REVENUE SOURCES, SUCH AS GRANTS, FEES, AND TAXES, STARTING IN 2017, TO ENABLE THE DISTRICT TO FULLY ACCOMPLISH ITS MISSION TO ENSURE SUFFICIENT WATER FOR LOCAL FOOD PRODUCTION, RIVER RECREATION, THE STREAM ENVIRONMENT, AND HUMAN CONSUMPTION; AND SHALL THE REVENUES FROM ALL SUCH SOURCES BE COLLECTED, RETAINED, OR SPENT AS VOTER APPROVED REVENUE CHANGES AND AS AN EXEMPTION TO THE LIMITS WHICH WOULD OTHERWISE APPLY?

**Summaries of written comments submitted "FOR" ballot issue 4A:**

4A does not raise your taxes; it simply retains a refund that would amount to less than two dollars a year for every \$150,000 your property is worth. The St. Vrain & Left Hand Water Conservancy District has a long record of fiscal accountability. In most years the District has returned money to the taxpayers by living within their means, but the flood of 2013 has created an unexpected cash shortfall and has made it difficult to obtain some funding grants.

The St. Vrain and Left Hand Water Conservancy District has been preserving and protecting water since 1971. The District was formed to develop, manage and protect water resources in the Longmont area. The District:

- provides cutting edge water education
- acts as stewards for a very precious natural resource - our water

- helps people and governmental agencies find creative solutions to meet their water needs
- fights threats to our water supply and protects existing water rights
- ensures high quality water is available for future generations

A yes vote for 4A will ensure the St. Vrain Left Hand Water Conservancy District is able to continue its vital mission.

**Summaries of written comments submitted "AGAINST" ballot issue 4A:**

No comments were received by the constitutional deadline.

This notice is mailed to each address with one or more active, registered electors. You may not be eligible to vote on all issues presented in this notice.

# THE DENVER METROPOLITAN SCIENTIFIC AND CULTURAL FACILITIES DISTRICT

TO ALL REGISTERED VOTERS  
NOTICE OF ELECTION ON A REFERRED MEASURE

THE DENVER METROPOLITAN SCIENTIFIC AND CULTURAL FACILITIES DISTRICT ("SCFD")

**Election Date:** November 8, 2016  
**Election Hours:** 7:00 A.M. to 7:00 P.M.

**Local Election Designated Election Official:**

Stacie Pacheco  
Icenogle Seaver Pogue, P.C.  
4725 South Monaco Street, Suite 225  
Denver, Colorado 80237  
(303) 867-3000

**Ballot Title and Text:**

**THE DENVER METROPOLITAN SCIENTIFIC AND CULTURAL FACILITIES DISTRICT ("SCFD")**  
**BALLOT ISSUE 4B:**

SHALL THERE BE AN EXTENSION UNTIL JUNE 30, 2030, OF THE AGGREGATE 0.1 PERCENT SALES AND USE TAXES CURRENTLY LEVIED AND COLLECTED BY THE DENVER METROPOLITAN SCIENTIFIC AND CULTURAL FACILITIES DISTRICT THAT ARE SCHEDULED TO EXPIRE ON JUNE 30, 2018, FOR ASSISTING SCIENTIFIC AND CULTURAL FACILITIES WITHIN THE DISTRICT, WHILE AUTHORIZING THE DISTRICT TO CONTINUE TO COLLECT, RETAIN, AND SPEND ALL REVENUE GENERATED BY SUCH TAX IN EXCESS OF THE LIMITATION PROVIDED IN ARTICLE X OF SECTION 20 OF THE COLORADO CONSTITUTION AND WHILE MODIFYING THE RATES OF THE THREE INDIVIDUAL SALES AND USE TAXES COLLECTED BY THE DISTRICT AS FOLLOWS: FOR TOTAL ANNUAL REVENUES COLLECTED BY THE DISTRICT UP TO THIRTY-EIGHT MILLION DOLLARS, DECREASING THE .0655 PERCENT SALES AND USE TAX TO .064 PERCENT; INCREASING THE .021 PERCENT SALES AND USE TAX TO .022 PERCENT; AND INCREASING THE .0135 PERCENT SALES AND USE TAX TO .014 PERCENT; AND, FOR TOTAL ANNUAL REVENUES COLLECTED BY THE DISTRICT THAT EXCEED THIRTY-EIGHT MILLION DOLLARS, DECREASING THE .064 PERCENT SALES AND USE TAX TO .057 PERCENT; INCREASING THE .022 PERCENT SALES AND USE TAX TO .026 PERCENT; AND INCREASING THE .014 PERCENT SALES AND USE TAX TO .017 PERCENT?

Total District Fiscal Year Spending:

2016 (estimated)	\$ 54,000,000
2015 (actual)	\$ 54,758,866
2014 (actual)	\$ 52,059,245
2013 (actual)	\$ 47,361,945
2012 (actual)	\$ 45,592,420

Overall Percentage Change from 2012 to 2016: 18.44 %  
Overall Dollar Change from 2012 to 2016: \$ 8,407,580

District Estimated Maximum Dollar Amount of Tax Increase for first full fiscal year of Proposed Tax Increase: Ballot Issue 4B does not authorize a new tax or a tax increase. Rather, Ballot Issue 4B authorizes an extension of a tax currently set to expire on June 30, 2018. If Ballot Issue 4B passes, the estimated maximum dollar amount resulting from the extension of the expiring tax for the first full fiscal year is \$64,600,000.

District Estimated Maximum Fiscal Year Spending for first full fiscal year without the Proposed Tax Increase:

Ballot Issue 4B does not authorize a new tax or a tax increase. However, if Ballot Issue 4B does not pass, the estimated maximum fiscal year spending for the first full fiscal year without passage of Ballot Issue 4B is \$0.

**The following is a summary of written comments FOR Ballot Issue 4B:**

No comments were filed by the Constitutional deadline.

**The following is a summary of written comments AGAINST Ballot Issue 4B:**

No comments were filed by the Constitutional deadline.

# KNOLLWOOD METROPOLITAN DISTRICT

**TO: ALL REGISTERED VOTERS**  
**NOTICE OF ELECTION TO INCREASE TAXES AND TO INCREASE DEBT ON A REFERRED MEASURE**

**KNOLLWOOD METROPOLITAN DISTRICT**

Boulder County, Colorado  
Election Date: Tuesday, November 8, 2016  
Election Hours: 7:00 a.m. to 7:00 p.m.

**Local Election Office Address and Telephone Number:**

Boulder County Clerk & Recorder  
1750 33rd Street  
Boulder, CO 80301  
Telephone: 303-413-7740

**KNOLLWOOD METROPOLITAN DISTRICT BALLOT ISSUE 5A**

SHALL KNOLLWOOD METROPOLITAN DISTRICT DEBT BE INCREASED UP TO \$500,000, WITH A REPAYMENT COST OF NOT TO EXCEED \$750,000; AND SHALL KNOLLWOOD METROPOLITAN DISTRICT TAXES BE INCREASED \$50,500 ANNUALLY (FIRST FULL FISCAL YEAR), TO FINANCE THE COSTS OF:

DESIGNING, CONSTRUCTING AND INSTALLING STREET AND WATER SYSTEM IMPROVEMENTS;

AND SHALL THE MILL LEVY BE INCREASED IN ANY YEAR, WITHOUT LIMITATION OF RATE, BUT ONLY IN AN AMOUNT SUFFICIENT TO PAY THE PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON SUCH DEBT OR ANY REFUNDING DEBT (OR TO CREATE A RESERVE FOR SUCH PAYMENT); SUCH DEBT TO BE EVIDENCED BY THE EXECUTION AND DELIVERY BY THE DISTRICT OF ONE OR MORE GENERAL OBLIGATION LOAN AGREEMENTS AND RELATED NOTES OR OTHER FORM OF MULTIPLE FISCAL YEAR FINANCIAL OBLIGATIONS OF THE DISTRICT OR THE ISSUANCE OF GENERAL OBLIGATION BONDS TO BE ENTERED INTO, INCURRED OR ISSUED ON TERMS AND CONDITIONS AS PERMITTED BY LAW AND AS THE DISTRICT BOARD MAY DETERMINE; AND SHALL SUCH TAX REVENUES AND THE EARNINGS FROM THE INVESTMENT OF THE PROCEEDS OF SUCH DEBT AND TAX REVENUES BE COLLECTED, RETAINED AND SPENT AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION AND AN EXCEPTION TO THE LIMITS THAT WOULD OTHERWISE APPLY UNDER SECTION 29-1-301 OF THE COLORADO REVISED STATUTES OR ANY OTHER LAW?

YES \_\_\_

NO \_\_\_

**Total District Fiscal Year Spending**

Fiscal Year	
2016 (estimated)	\$75,450
2015 (actual)	\$47,003
2014 (actual)	\$33,506
2013 (actual)	\$30,870
2012 (actual)	\$29,546
Overall percentage change from 2012 to 2016	155%
Overall dollar change from 2012 to 2016	\$45,904

**Information on District's Proposed Tax Increase**

BALLOT ISSUE NO. 5A:  
Maximum dollar amount of tax increase, first full fiscal year of proposed tax increase (estimated): \$50,500  
Expected District fiscal year spending without tax increase, first full fiscal year of proposed tax increase (estimated): \$72,000

**Information on District's Proposed Debt**

BALLOT ISSUE NO. 5A:  
Principal Amount of Proposed Bonds: Not to exceed \$500,000  
Maximum Annual District Repayment Cost: Not to exceed \$50,500  
Total District Repayment Cost: Not to exceed \$750,000

**Information on District's Current Debt\***

BALLOT ISSUE 5A  
Principal Amount Outstanding Debt: \$0  
Maximum Annual Repayment Cost: \$0  
Remaining Total Repayment Cost: \$0  
\* Excluded from debt are annual appropriation obligations.

**Summary of Written Comments FOR BALLOT ISSUE 5A:**

Passage of this ballot issue is imperative for the Knollwood neighborhood. The value of our homes depends on having an up-to-date water system and quality roads. Reasons:

1. For 50+ years we have avoided special assessments and used merely water bills and minimal property taxes to maintain our district's water system. After 50 years our water system needs significant upgrading and repairs. We need to ensure uninterrupted water service and safer roads for all traffic (pedestrian, bike, and all types of vehicles). Our old funding method will not support today's needs.
2. Nor will the County provide adequate funds to improve our deteriorating roads. Several failed lawsuits have not changed the County position. It is wishful thinking to believe these funds will be made available, not now and not in the foreseeable future.
3. Finally, any debt is amortized over 15 years, and the obligation to pay taxes stays with one's property. The

# KNOLLWOOD METROPOLITAN DISTRICT

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financing method eases the burden on owners' annual cash flow to pay for these improvements. I.e. it is transferable to new owners, unlike previous funding proposals.

As residents of Knollwood, we value the special character of our neighborhood. We believe to protect it for the future we must authorize the Metropolitan District to borrow the funds needed to develop and operate our water system and roads, as well as improve our property values.

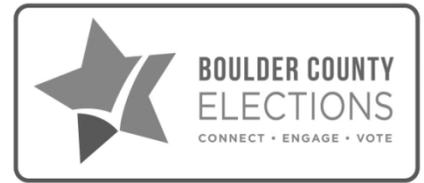
## **Summary of Written Comments AGAINST BALLOT ISSUE 5A:**

No comments were filed by the constitutional deadline.

The Clerk and Recorder hereby certifies that the ballot issue notice contained herein is complete as submitted by the political subdivisions.

THIS CONCLUDES THE BALLOT ISSUE NOTICE REQUIRED BY ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION

# Voting & Mail Ballot Return Options



Ballots are mailed the week of October 17. Voters may either vote their mail ballot and return it (instructions included with the mail ballot packet), or visit a Voter Service and Polling Center to cast a ballot in-person. Below is a list of 24-hour mail ballot drop-off boxes as well as Phase 1 Voter Service and Polling Centers. Additional mail ballot return options and Phase 2 Voter Service Centers are included in the mail ballot packet and listed online at [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org).



**24-Hour Ballot Drop-off Boxes** – Open Monday, October 17 at 8 a.m. and close at 7 p.m. on Election Day – Tuesday, November 8

**Boulder** – Boulder County Clerk & Recorder – 1750 33<sup>rd</sup> Street (near parking lot entrance)

**Boulder** – Boulder County Courthouse – East Wing Entrance – 2025 14th Street

**Boulder** – Boulder County Housing and Human Services – Broadway & Iris

**Boulder** – CU Campus – UMC – 1669 Euclid Avenue – closest to Euclid street entrance of building

**Boulder** – South Boulder Recreation Center – 1360 Gillaspie Drive

**Lafayette** – Lafayette Public Library – 775 W. Baseline Road

**Longmont** – Boulder County Clerk & Recorder / St. Vrain Community Hub – Corner of 6<sup>th</sup> Avenue and Coffman

**Longmont** – Boulder County Fairgrounds – 9595 Nelson Road (on Fairground Lane near the south parking lot)

**Longmont** – YMCA – 950 Lashley Street

**Louisville** – Louisville Police Department – 992 W. Via Appia Way

**Superior** – Superior Town Hall – 124 E. Coal Creek Drive



**Voter Service and Polling Centers** – Centers have staggered open dates. Below are the Phase 1 locations and days/hours available. Services include:

- ★ Drop off your ballot
- ★ Cast a ballot in person
- ★ Register to vote or update your registration information
- ★ Request a replacement mail ballot
- ★ Vote using equipment and facilities for persons with disabilities

## Phase 1: Locations

**Boulder** – Boulder County Clerk & Recorder – 1750 33<sup>rd</sup> Street

**Boulder** – CU Campus – UMC – 2<sup>nd</sup> Floor – 1669 Euclid Avenue (very limited parking)

**Boulder** – Boulder Meadows – 4500 19<sup>th</sup> Street

**Lafayette** – Boulder County Clerk & Recorder – 1376 Miners Drive\*\*

**Longmont** – St. Vrain Community Hub / Boulder County Clerk & Recorder – 515 Coffman Street (new entrance)\*\*

**Longmont** – Fire Station #5 – 617 Barberry Drive (Airport & Nelson Roads)

**Louisville** – Louisville Police Department – 992 W. Via Appia Way

## Phase 1: Days/Hours of Operation\*

8 a.m. – 6 p.m. Monday, October 24 – Friday, October 28  
9 a.m. – 1 p.m. Saturday, October 29  
8 a.m. – 6 p.m. Monday, October 31 – Friday, November 4  
9 a.m. – 1 p.m. Saturday, November 5  
8 a.m. – 6 p.m. Monday, November 7  
7 a.m. – 7 p.m. Tuesday, November 8 – Election Day

\* **Need to vote even earlier? The Boulder County Clerk & Recorder office at 1750 33<sup>rd</sup> Street in Boulder offers voting services weekdays 8 a.m. – 4:30 p.m. Monday, October 17 – Friday, October 21.**

\*\* **Both Clerk & Recorder's offices in Lafayette and Longmont will also be available for ballot drop-off and voter registration during normal business hours prior to opening as Voter Service Centers.**

## Phase 2 Voter Service and Polling Centers

Location list found in the mail ballot packet Voter Instructions and at [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org).

Phase 2 locations operate 8 a.m. – 6 p.m. Monday, November 7 and 7 a.m. to 7 p.m. on Tuesday, November 8.

For additional information, please visit [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org) or call 303-413-7740.

BOULDER COUNTY CLERK & RECORDER  
ELECTIONS DIVISION  
1750 33<sup>RD</sup> STREET, SUITE 200  
BOULDER, CO 80301-2546



NONPROFIT ORG  
US POSTAGE  
**PAID**  
BOULDER COUNTY  
CLERK AND  
RECORDER

ALL REGISTERED VOTERS

**Voting begins October 17**  
**Tuesday, November 8, 2016 – Election Day**  
This is the last day to vote or return your ballot.

*Voted ballots must be received by the Boulder County Clerk & Recorder's office no later than 7 p.m. on Election Day to be counted.*

**Receiving this Notice does not guarantee you are registered to vote.**  
Visit [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org) to verify your voter registration status, register to vote, update your voter registration information, and sign up for Ballot Track to receive notifications about the status of your mail ballot.

**Questions?**

Email [Vote@BoulderCountyVotes.org](mailto:Vote@BoulderCountyVotes.org) or call 303-413-7740.

**[www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org)**