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**COUNTY ISSUE 1A  
OPEN SPACE SALES AND USE TAX EXTENSION**

SHALL BOULDER COUNTY TAXES BE INCREASED \$16 MILLION ANNUALLY (STARTING IN 2010), WITH NO INCREASE IN ANY TAX RATE, BY EXTENDING THE COUNTY'S EXISTING 0.25% OPEN SPACE SALES AND USE TAX FOR 10 YEARS THROUGH DECEMBER 31, 2019, WITH PROCEEDS USED FOR TRAILS AND OPEN SPACE ACQUISITION AND MAINTENANCE, AND FOR PAYMENT OF OPEN SPACE SALES AND USE TAX REVENUE BONDS; SHALL BOULDER COUNTY DEBT BE INCREASED BY \$35,575,000 WITH A REPAYMENT COST OF UP TO \$71 MILLION, BY THE ISSUANCE OF REVENUE BONDS; AND SHALL THE EARNINGS ON THE INVESTMENT OF PROCEEDS OF SUCH TAX AND BONDS, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER-APPROVED REVENUE CHANGE?

“Yes” vote means the current sales and use tax is extended to 12/31/2019.

“No” vote means the current tax remains in effect until 12/31/2009.

**Background** In 1993 the voters passed an Open Space Sales and Use Tax of 0.25% with an expiration date of December 31, 2009. This issue would extend that tax another 10 years through December 31, 2019. In 1997, because of more revenue from the sales tax coming in than anticipated, the county was able to pay off the bonds earlier, saving money. When the county asked voter approval for the issuance of more bonds to be paid from the existing sales and use tax, voters approved these bonds.

Boulder County's described purpose of open space is for its preservation, urban shaping/buffer zones, habitat preservation, scenic vistas, preserve landmarks and cultural, historical and archeological areas, provide linkages and trails, provide access to public lakes, streams or scenic corridors along existing highways, environmental preservation, conservation of natural resources, preservation of important agricultural lands, preservation of land for outdoor recreation limited to recreational use, including hiking, photography or nature studies and, if specifically designated, bicycling, horseback riding or fishing.

If the County Issue 1A is not approved, the current sales and use tax remains unchanged.

**Major Provisions**

- Extends the current 0.25% sales and use tax for open space through 12/31/19.
- Up to \$35,575,000 revenue bonds would be issued with a repayment cost of up to \$71,000,000.
- Provides bonds to finance the acquisition of open space lands by purchases of properties, leases, development rights, conservation easements, rights of way, and/or mineral and water rights.
- Provides revenue to improve and manage open space property including but not limited to trails, facilities, wildlife habitat improvement, fences, water resources.

**Those in favor say**

1. Extension of the current sales and use tax allows the bond money to be used immediately, rather than later when land prices are almost certain to be more expensive.
2. Provides wildlife habitat into the future with less fragmentation of habitat.
3. Ensures visual corridors to preserve Boulder County's uniqueness.
4. Money spent now channels development into current urban service areas.
5. Open space saves money because schools, roads, sewer, and other services are not needed thus saving property tax money.
6. Providing open space whether by outright purchase or easements is needed for the increasing county population, which uses open space.
7. Agricultural lands would be kept in agricultural uses.

**Those opposed say**

1. Boulder County needs to prove the value of more open space. It has enough land already, especially considering all lands (BLM, national forest, city and county open space) already in public hands.
  2. The county can't manage what it has; providing more would make this worse.
  3. Every acre removed from private hands in one less acre in productive use.
  4. Reduces property tax base causing an increase in cost to property owners or decrease in services
  5. Increased open space contributes to housing shortage by removing possible building sites, putting upward pressure on housing costs.
  6. Other priorities, such as a new jail or affordable housing, should be funded rather than more open space.
  7. The county's open space actions can lower the value of a property owner's property.
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