

November 4, 2003 Election

**BOULDER VALLEY BALLOT ISSUES
COUNTY AND MUNICIPALITIES
COMPLETE EDITION**



League of Women Voters® of Boulder Valley

The League of Women Voters is not responsible for the accuracy or fairness of the arguments of either side.

**COUNTY OF BOULDER BALLOT ISSUE 1A
Worthy Cause Sales and Use Tax Extension**

SHALL BOULDER COUNTY TAXES BE INCREASED \$2.2 MILLION ANNUALLY (FIRST FULL FISCAL YEAR DOLLAR INCREASE STARTING IN 2004), WITH NO INCREASE IN ANY TAX RATE, BY EXTENDING THE COUNTY'S EXISTING 0.05% SALES AND USE TAX FOR 5 YEARS TO AND INCLUDING DECEMBER 31, 2008, WITH PROCEEDS USED FOR THE PURPOSE OF FUNDING CAPITAL FACILITIES AND EQUIPMENT FOR NON-PROFIT HUMAN SERVICES AGENCIES WITHIN BOULDER COUNTY, AND SHALL THE EARNINGS ON THE INVESTMENT OF PROCEEDS OF SUCH TAX, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER-APPROVED REVENUE CHANGE, AS MORE PARTICULARLY SET FORTH IN BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2003-92?

MAJOR PROVISIONS

This issue, referred to the voters by the county commissioners, seeks to extend the existing "worthy cause" sales and use tax of 0.05% (five cents on a \$100 purchase) for five years to fund

capital needs of nonprofit human services organizations in the county which furnish health care, emergency shelter, transitional housing, transportation, food, and clothing to low-income families in the county. The funds would be used for upgrading current facilities and building new ones. Estimated revenue is \$2.2 million for the first fiscal year. Funds would be exempt from limitations imposed by the 1992 TABOR (Taxpayer Bill of Rights) amendment to the Colorado Constitution.

BACKGROUND

Voters approved a 0.05% sales and use tax, the "worthy cause" tax, in November 2000, to end on December 31, 2003. The county commissioners meet regularly with representatives of private nonprofit human services organizations. This year the commissioners, recognizing that the needs of low-income families have only increased, proposed extending the tax for five years. The worthy cause tax money is not used for staff or operational expenses. The purpose is to fund capital projects so that the non-profits can use more of their resources for direct support services to their clients. The money goes to specific groups such as the People's Clinic, Clinica Campesina, Salud Clinic, Emergency Family Assistance, and Boulder Safehouse.

THOSE IN FAVOR SAY:

1. Boulder County still has a pressing need for more transitional housing, affordable health care, and other human services. A tax of five cents on a \$100 purchase will fund capital improvements to increase nonprofit facilities to serve the growing number of families with inadequate income to meet basic needs.
2. This is an extension of an existing tax for five more years. The sales tax rate will not increase if this issue is approved
3. The money will be used for capital improvements to expand service capabilities of existing nonprofit organizations. It will not be used for programs or staff salaries.

THOSE OPPOSED SAY:

1. If the causes are indeed worthy, we should not need to earmark funds.
2. Human services should be funded by individual, voluntary contributions, not by taxes.
3. Individual donors, not government, should decide which agencies receive help.

**COUNTY OF BOULDER BALLOT ISSUE 1B
Offender Management and Services Capital
Improvement Fund Sales and Use Tax**

SHALL BOULDER COUNTY TAXES BE INCREASED \$2.2 MILLION ANNUALLY (FIRST FULL FISCAL YEAR DOLLAR INCREASE STARTING IN 2005), WITH NO INCREASE IN ANY TAX RATE, BY EXTENDING AN EXISTING COUNTYWIDE 0.05% SALES AND USE TAX FOR PURPOSES OF FUNDING REHABILITATIVE ALTERNATIVES TO JAIL, CAPITAL CONSTRUCTION TO INCREASE SPACE AND EQUIPPING OF THE JAIL, OPERATING THE JAIL, AND CONSTRUCTION OF AND EQUIPPING A NEW ADDICTION RECOVERY CENTER; SHALL BOULDER COUNTY DEBT BE INCREASED UP TO \$4,255,000, WITH A REPAYMENT COST OF UP TO \$6.4 MILLION, FOR THE PURPOSES OF CAPITAL CONSTRUCTION TO INCREASE SPACE AND EQUIPPING OF THE JAIL AND CONSTRUCTION OF AND EQUIPPING A NEW ADDICTION RECOVERY CENTER, BY THE ISSUANCE OF CAPITAL IMPROVEMENT TRUST FUND BONDS PAYABLE FROM THE PROCEEDS OF SUCH TAX AND, TO THE EXTENT MONEYS FROM SUCH TAX ARE NOT SUFFICIENT FOR THE PURPOSES FOR WHICH SUCH TAX IS EXTENDED, FROM THE COUNTY'S GENERAL FUND AND OTHER LEGALLY AVAILABLE FUNDS, 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, AS THE BOARD OF COUNTY COMMISSIONERS MAY

DETERMINE; 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 THE EXTENDED 0.05% SALES AND USE TAX, AS WELL AS OTHER MONEYS FROM THE GENERAL FUND AND OTHER LEGALLY AVAILABLE FUNDS, TO THE OFFENDER MANAGEMENT AND SERVICES CAPITAL IMPROVEMENT TRUST FUND IN AN AMOUNT SUFFICIENT TO PAY THE DEBT SERVICE ON SUCH BONDS AND TO OTHERWISE COMPLY WITH THE COVENANTS OF THE RESOLUTION OR OTHER INSTRUMENTS GOVERNING SUCH BONDS; AND SHALL THE EARNINGS ON THE INVESTMENT OF PROCEEDS OF SUCH TAX AND BONDS, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER-APPROVED REVENUE CHANGE; ALL IN ACCORDANCE WITH BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2003-91?

MAJOR PROVISIONS

This issue, referred to voters by the county commissioners, seeks to extend an existing sales and use tax of 0.05% (five cents on a \$100 purchase) that will expire at the end of 2004, which is being used for emergency fire facilities. The proposed tax would provide funding for rehabilitation services and for capital and operational needs of the county jail and the Addiction Recovery Center (ARC). Capital Improvement Trust Fund bonds would be issued for construction. The proposal sets no expiration date for the tax. Estimated revenue is \$2.2 million for the first fiscal year. Funds would be exempt from limitations imposed by the 1992 TABOR (Taxpayer Bill of Rights) amendment to the Colorado Constitution.

BACKGROUND

Built in 1988, with a designed capacity of 287, the county jail now regularly houses a population that exceeds the 400-bed capacity allowed by double-bunking. Alternatives to incarceration such as

home detention, day reporting and work release, and weekend work programs have not been sufficient to relieve the housing shortage. Some prisoners are being boarded at county jails in Washington and Park counties, which is expensive, deprives them of rehabilitation services available here, and curtails family visits. Prisoners have had their sentences reduced and have been released early. Funds from the ballot issue would allow 64 beds to be added by roofing over an underused exercise courtyard at a cost of \$2.1 million.

The Addiction Recovery Center (ARC), a 13-bed facility presently located in the basement of the Boulder County Mental Health Center, is totally inadequate to handle its 2400 annual admissions, and unsafe for staff and clients. Funds from the ballot issue would be used to build and equip a new facility at a cost of \$1.7 million; it would have an initial capacity of 20 beds that could be expanded to contain 30 beds. Increased staffing for the jail and the ARC as well as programs for mentally ill offenders would also be funded by the sales tax.

THOSE IN FAVOR SAY:

1. With increasing numbers of prisoners being boarded out of county or released early, jail housing has reached a crisis. Within the present jail 64 additional beds can be provided at relatively low cost because no additional facilities for food service or laundry will be needed.
2. A new ARC facility is badly needed.
3. Federal and state cutbacks have endangered alternative programs, especially for mentally ill offenders. Revenue from the tax will be used to replace lost federal and state funds, and to allow planning for future needs.

Those **OPPOSED** say:

No organized opposition has been identified.

COUNTY OF BOULDER BALLOT ISSUE 1C Revenue Retention in Excess of TABOR Limitations

WITH NO NEW TAX AND NO INCREASE IN ANY MILL LEVY OR OTHER TAX RATE PURSUANT TO THIS QUESTION WITHOUT THE APPROVAL OF COUNTY VOTERS, SHALL BOULDER COUNTY BE AUTHORIZED TO COLLECT, RETAIN AND EXPEND ALL REVENUES COLLECTED IN 2003 AS A VOTER-APPROVED REVENUE CHANGE AND PROPERTY TAX REVENUE CHANGE, AND SHALL ALL SUCH REVENUES BE INCLUDED IN THE COUNTY'S TABOR FISCAL YEAR SPENDING AND PROPERTY TAX REVENUE BASES FOR FISCAL YEAR 2004 AND ALL FUTURE YEARS?

MAJOR PROVISIONS

This measure, referred to voters by the county commissioners, would allow the county government to keep revenues in excess of limitations set by the 1992 TABOR (Taxpayer Bill of Rights) amendment to the Colorado Constitution. There would be no tax rate increase or change. TABOR limits are reckoned from the previous year's base budget amounts. In a lean year when revenue is below the TABOR limit, the lower amount provides the baseline for the next year's budget. When revenues rebound, the lower base still holds. Under IC the county could escape some of that ratcheting down.

THOSE IN FAVOR SAY:

1. Budget items may have to be reduced or eliminated if this issue fails.
2. The process of returning the fees, etc., that have been collected and exceed TABOR limitations is complex and expensive.

THOSE **OPPOSED** say:

1. TABOR puts a necessary restraint on government spending.
2. Excess fees, taxes, etc., should be returned to their source.

CITY OF BOULDER BALLOT ISSUE 201

Open Space Sales Tax

SHALL CITY OF BOULDER TAXES BE INCREASED \$3.7 MILLION ANNUALLY (IN THE FIRST YEAR), BY AUTHORIZING THE CITY COUNCIL TO/LEVY AND COLLECT AN ADDITIONAL SALES AND USE TAX OF 0.15 CENTS PER DOLLAR, WHICH INCREASE SHALL TAKE EFFECT ON JANUARY 1, 2004 AND EXPIRE ON DECEMBER 31, 2019, TO PROVIDE ADDITIONAL REVENUES FOR OPEN SPACE PURPOSES AS DEFINED IN THE CHARTER OF THE CITY OF BOULDER, COLORADO, AND THE PAYMENT OF ANY INDEBTEDNESS THEREFOR? AND IN CONNECTION THEREWITH, SHALL THE FULL PROCEEDS OF SUCH TAXES AT SUCH RATES AND ANY EARNINGS THEREFROM BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION, AND WITHOUT LIMITING THE COLLECTION 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?

MAJOR PROVISIONS

The proposal, referred to voters by the city council, would increase the open space sales and use tax in the city of Boulder by 0.15 percent (15 cents on a \$100 purchase). The increase would be in effect for 16 years, from 2004 through 2019. Revenues would be used for open space purposes as defined in the city charter. Estimated revenue the first year, 2004, is \$3,375,000. Funds would be exempt from limitations imposed by the 1992 TABOR (Taxpayer Bill of Rights) amendment to the Colorado Constitution.

BACKGROUND

The city's open space program began in 1967 with permanent funding from a 0.40 percent sales tax. In 1989 voters approved an additional 0.33 percent temporary increase in the sales tax through 2004, to begin an "accelerated acquisition" program in the face of development and annexation.

In 1997 voters extended the 0.33 percent temporary increase through 2018. Now declining sales tax revenues have reduced funds, and bonding capacity for acquisitions has dropped because of lower sales tax growth rate projections. Increasing the tax rate for the next 16 years would provide additional revenue as well as increased bonding capacity. The city charter (Article XII, section 176) defines purposes for which open space may be acquired, maintained, preserved, retained, and used.

A "yes" vote means the sales tax earmarked for open space will increase by 0.15 percent, to a total of 0.88 percent, through 2019, and then revert to the permanent rate of 0.40 percent.

A "no" vote means it remains 0.73 percent through 2019, then reverts to 0.40 percent.

THOSE IN FAVOR SAY:

1. Small additional sales tax will partially compensate for sharply declining revenues for open space, which has experienced the largest cuts of all city departments because nearly all its funding is from sales tax.
2. Maintenance activities such as trail commotion and repair, upgrades of parking lots and picnic areas, wildfire mitigation, the Junior Rangers program, law enforcement and weed control could be restored.
3. Additional revenue would allow the city to take advantage of a slow real estate market and low interest rates on bonds for purchasing land essential to wildlife habitat, recreation, control of sprawl and agricultural preservation.

THOSE OPPOSED SAY:

1. Boulder spends one dollar in five of its sales and use tax revenues on open space; the new tax would make it one in four. This excessive earmarking restricts the city's ability to fund other needs such as police and tire protection, libraries, and park and recreation facilities.
2. This is not the time to increase the open space tax. When the economy improves the revenues from the extant 0.73 percent tax will increase.

3. Boulder owns more than 42,000 acres of open space. All lands the new tax would help acquire are at some distance from Boulder. They should be acquired instead by the open space program of neighboring cities and counties.

CITY OF BOULDER BALLOT ISSUE 202

Public Safety Sales Tax Continuation [for General Fund Services]

SHALL CITY OF BOULDER TAXES BE INCREASED \$3,700,000 ANNUALLY (IN THE FIRST YEAR), BY AUTHORIZING THE CITY COUNCIL TO CONTINUE THE SALES AND USE TAX OF THE CITY OF 0.15 CENTS ON EACH DOLLAR, NOW SET TO EXPIRE ON JANUARY 1, 2005, THROUGH DECEMBER 31, 2024, TO FUND FIRE, POLICE, HUMAN SERVICES, LIBRARY SERVICES, ARTS AND CULTURAL PROGRAMS, PARKS, AND OTHER GENERAL FUND SERVICES? AND IN CONNECTION THEREWITH, SHALL THE FULL PROCEEDS OF SUCH TAXES AT SUCH RATES AND ANY EARNINGS THEREFROM BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION, AND WITHOUT LIMITING THE COLLECTION 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?

MAJOR PROVISIONS

The measure, referred to voters by the city council, would continue the "public safety" (fire, police) tax of 0.15 cents on each dollar sales and use (0.15 percent, or 15 cents on a \$100 pouches) in 2005 through 2024. Uses for the revenue would be expanded: revenues would go to the general fund to be used for fire protection, police, human services, parks, and other services. Estimated revenue the first year, 2005, is \$3.7 million. Funds would be exempt from limitations imposed by the 1992 TABOR (Taxpayer Bill of Rights) amendment.

BACKGROUND

In 1997 voters approved a public safety tax of 0.15 cents on each dollar sales and use, to be levied in 1998 through 2004. Voters defeated a proposed extension of the current public safety tax in November 2002. In 2003, faced with a shortfall or budget gap of \$14 million, the city council proposed continuing the 0.15 percent tax as general fund revenue, to enable some restoration of services.

THOSE IN FAVOR SAY:

1. The proposal is badly needed. With a \$14 million shortfall this year and estimated revenue of \$3.7 million from the proposed tax continuation, there is still likely to be a budget gap.
2. The general fund designation, without earmarking, provides the city government the flexibility to meet future needs.
3. Maintaining services during an economic downturn helps the recovery. With additional revenues, cuts will be less severe in human services, library, arts, parks and recreation.
4. With this tax Boulder's sales tax rate is still in line with that of neighboring cities.

THOSE OPPOSED SAY:

1. This is no time to be increasing taxes. When personal and business income is falling, city revenues should also fall.
2. This tax would increase revenue beyond what is allowed by TABOR, which should be more than sufficient.
3. City government is too large. The number of city employees has grown in the last 12 years by 40 percent and the population by only 12 percent.
4. Present city revenues would be sufficient if some highly paid jobs were cut, not the lowest-paid.

CITY OF BOULDER BALLOT QUESTION 2A Appointment of Municipal Court Judges

SHALL SECTION 86 OF THE CITY CHARTER BE AMENDED TO PROVIDE THAT THE CITY

COUNCIL APPOINTS AND SUPERVISES A PRESIDING JUDGE OF THE MUNICIPAL COURT, BUT MAY BY ORDINANCE OR CONTRACT SPECIFY THE MANNER OF APPOINTMENT, SUPERVISION, EVALUATION, AND COMPENSATION OF TEMPORARY AND ASSOCIATE JUDGES AND OF REFEREES?

MAJOR PROVISIONS

The proposal, referred to the voters by the city council, would amend the city charter to allow the city council to delegate to the presiding judge of the municipal court the supervision of other judges and referees.

BACKGROUND

The city council has three direct employees: city manager, city attorney, and municipal court judge. (The municipal court handles misdemeanors and charter violations.) In recent years, an increase in cases has led to the hiring of associate judges, temporary judges, and referees. As the city charter now reads, all of these are also direct employees of city council. That gives city council the inappropriate task of managing a department. The proposal would allow the council to delegate this responsibility to the presiding judge.

THOSE IN FAVOR SAY:

1. City council has a difficult time evaluating and interacting with the municipal judge because it does not deal with the judge on a regular basis as it does with the city manager and city attorney. Requiring the council to deal with associate or temporary judges only exacerbates an already difficult situation.
2. Both the city manager and city attorney hire, supervise and evaluate their employees. This change would place the municipal judge in the same position.

THOSE OPPOSED SAY:

No organized opposition has been identified.

CITY OF BOULDER BALLOT QUESTION 2B Council Committee for City Manager, Attorney, and Judge

SHALL SECTION 9 OF THE CITY CHARTER BE AMENDED TO PROVIDE THAT THE COUNCIL MAY APPOINT A COMMITTEE OF TWO COUNCIL MEMBERS AND ANY NUMBER OF OTHER PERSONS TO SCREEN APPLICATIONS, EVALUATE PERFORMANCE, AND CONSIDER DISCIPLINE OF THE CITY MANAGER, CITY ATTORNEY, AND MUNICIPAL COURT JUDGE POSITIONS IN PRIVATE, SO LONG AS COUNCIL TAKES ACTION ON COMMITTEE RECOMMENDATIONS IN A PUBLIC MEETING?

MAJOR PROVISIONS

The proposal would amend section 9, paragraph 2 of the city charter which states that all meetings of the council or committees thereof shall be public. It allows closed meetings of a personnel committee to screen applications, evaluate performance, and consider recommending disciplinary actions for the three city officials directly reporting to the council: city manager, city attorney, and court judge. The committee would consist of two council members and an unspecified number of other members. All council action on committee recommendations would be taken in a public meeting. A "yes" vote means that, on certain personnel matters, meetings of a committee which includes two council members could be closed. A "no" vote means that all meetings of the city council will continue to be public.

BACKGROUND

The difficulty in dealing with sensitive personnel issues led to this proposal, referred to voters by the city council after consideration by charter sub-committees in 2002 and 2003. It conforms to the Colorado Sunshine Law which is more permissive than the city charter concerning executive sessions.

THOSE IN FAVOR SAY:

1. It may be difficult to recruit the best council employees if all discussions are public.
2. If the meeting is public, council members may not be as candid in their evaluation assessments.
3. Disciplinary action discussions may needlessly harm the person's professional career.

THOSE OPPOSED SAY:

1. All meetings of the city council should continue to be open.

CITY OF BOULDER BALLOT QUESTION 2C
Election of Mayor and Council

SHALL THE CHARTER BE AMENDED TO PROVIDE FOR THE ELECTION, FOR STAGGERED FOUR YEAR TERMS, OF SIX COUNCIL-MEMBERS FROM GEOGRAPHIC DISTRICTS WITHIN THE CITY, ESTABLISHED BY THE CITY CLERK, EACH OF WHOM SHALL BE ELECTED BY THE VOTERS OF THEIR RESPECTIVE DISTRICTS, AND THE ELECTION, FOR STAGGERED FOUR YEAR TERMS, OF TWO COUNCIL-MEMBERS ELECTED CITY-WIDE, AND THE DIRECT, CITY-WIDE ELECTION OF THE MAYOR FOR A TWO YEAR TERM, WITHOUT CHANGING THE MAYOR'S POWERS OR DUTIES, WITH EACH SEAT FILLED BY THE CANDIDATE HAVING THE HIGHEST NUMBER OF VOTES?

MAJOR PROVISIONS

The proposal would amend the Boulder City Charter to revise the system of electing the nine-member city council. The proposal calls for direct, city-wide election of the mayor for a two-year term; election of six council members from geographic districts within the city for staggered four-year terms; and citywide election of two more council members for staggered four-year terms. The mayor's powers and duties would not change. Each seat would be filled by the candidate having the highest number of votes. The six

districts would be drawn by the city clerk according to numbers of qualified electors. The system would begin to take effect in November 2005. All sitting council members would complete their current terms and would be eligible to run again under the new system.

BACKGROUND

The proposal was initiated by a group called Citizens for Representative Government and placed on the ballot through the petition process. Currently all of the nine city council members are elected at large to four-year terms; council members choose the mayor for a two-year term from among themselves. Boulder has functioned under the council-manager form of government since the home rule charter was adopted in 1917. In the last 50 years, there have been three attempts to change the system to one involving some combination of districts (or wards) and at-large election—in 1954, 1973, and 1981. None of the attempts so far has been successful. The initiative would amend sections 3, 4, 5, 14, 26, 27, 34, 35, and 56 of the city charter.

THOSE IN FAVOR SAY:

1. As Boulder's official representative for many activities, the mayor should have a direct electoral mandate from the people. Direct election assures that the mayor represents the citizens of Boulder.
2. The proposed system would promote a focus on neighborhood issues and encourage successful candidates to keep in touch with their district constituents. It would be easier for citizens to discuss local concerns with the council member representing their district. Issues not of interest to the entire city could be resolved by one council member at the neighborhood level.
3. Candidates seeking a district office would be able to walk the entire district, getting to know the voters on an individual basis. District campaigns would be much less expensive because candidates could reach voters through grass roots activities and through newspaper inserts targeted only for

- their district, rather than through costly citywide advertising.
4. The plan assures that all geographic areas of the city are represented on the council.
 5. The plan would help Boulder voters make better-informed decisions by allowing them to focus on a smaller number of candidates. Voters would get to know the candidates better and could make more informed choices at the election.
 6. Most of the municipalities on the Front Range elect council members by districts and have direct election of the mayor.

THOSE OPPOSED SAY:

1. Although the voters may expect a directly elected mayor to have a mandate, the mayor would have no powers beyond those now allowed by the charter: presiding over meetings and representing the city at ceremonial functions.
2. A district will of necessity include a number of neighborhoods, with divergent interests. It is unlikely that one council member could speak for them all.
3. Under the present at-large system, voters have a voice in choosing all nine council members; each council member is responsible to all the voters. Under 2C they would have a voice in choosing only four: the mayor and the two at-large council members; and, when that seat is up for a vote, their district representative.
4. Council members would be elected on the basis of geography rather than their qualifications and popular support. This would dilute the political influence of minorities, who are not concentrated geographically but distributed throughout the city.
5. Under 2C, in a four-candidate district race, as few as 750 voters could elect a council member. It now takes about 9,000 votes. The door would be open to single-interest groups wanting to control Boulder.
6. Dividing into districts according to the number of qualified electors means determining each citizen's age and residency status. It is unclear how this information could be obtained.

CITY OF LAFAYETTE BALLOT ISSUE 2A

Extension of the Legacy Tax for Open Space

SHALL THE CITY OF LAFAYETTE, COLORADO, TAXES BE INCREASED \$700,000 ANNUALLY IN FISCAL YEAR 2005, AND BY WHATEVER AMOUNTS MAY BE GENERATED IN SUBSEQUENT YEARS, BY AN EXTENSION OF THE CURRENT RATE OF THE CITY'S SALES AND USE TAX (3.50%), PRESENTLY REQUIRED TO BE REDUCED TO 3.25% IN FISCAL YEAR 2005, UNLESS AN EXTENSION IS APPROVED BY THE CITY'S ELECTORS, ALL AS IS SET FORTH IN THAT CERTAIN ORDINANCE NO. 32, SERIES 2003 OF THE CITY, FINALLY PASSED AND ADOPTED BY THE CITY COUNCIL ON SEPTEMBER 2, 2003, WHICH ORDINANCE ALSO IS APPROVED HEREBY; AND SHALL THE REVENUE GENERATED BY SUCH .25% SALES AND USE TAX RATE (KNOWN AS THE "LEGACY TAX" CONTINUE TO BE COLLECTED FROM ITS CURRENT SUNSET DATE (THE END OF FISCAL YEAR 2004) THROUGH AND INCLUDING FISCAL YEAR 2014, THE REVENUE FROM THE LEGACY TAX TO BE USED SPECIFICALLY (1) FOR THE PURPOSE OF ACQUISITION BY THE CITY OF LAND FOR USE AS OPEN SPACE, THE DECISION AS TO WHAT PARTICULAR PARCELS OF LAND, IN WHAT LOCATION, AND IN WHAT PRIORITY BEING MADE BY THE CITY COUNCIL, AND (2) FOR THE PURPOSE OF MAINTENANCE BY THE CITY OF ITS OPEN SPACE LANDS; AND IN CONNECTION THEREWITH, AS A VOTER-APPROVED REVENUE CHANGE, SHALL SUCH REVENUE AND ANY INVESTMENT EARNINGS THEREON, BE COLLECTED AND SPENT WITHOUT LIMITATION, WITHOUT CONDITION, AND WITHOUT LIMITING THE COLLECTION OR SPENDING OF ANY OTHER REVENUES OR FUNDS BY THE CITY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR UNDER ANY OTHER LAW?

MAJOR PROVISIONS

The proposal, referred to voters by the city

council, would continue the sales and use tax that funds the purchase of land as open space, the "legacy tax," for ten more years, from the first day of 2005 through 2014. During that time, legacy tax revenue would be used for maintenance of open space lands as well as acquisition. Estimated revenue the first fiscal year (2005) is \$700,000. Funds would be exempt from limitations imposed by the 1992 TABOR (Taxpayer Bill of Rights) amendment to the Colorado Constitution.

BACKGROUND

In November 1999 voters approved this tax, which was an increase in the city's sales and use tax from 3.25 percent to 3.50 percent for purchasing land to be used as open space. In 2005 the tax rate will return to 3.25 percent. Proposal 2A would continue the 3.50 percent rate.

THOSE IN FAVOR SAY:

1. Lafayette's open space program, which is part of a larger conservation effort in Boulder County and surrounding areas, would ensure present and future Lafayette residents of scenic views, trails, wildlife and breathing room.
2. The tax provides funding for maintenance and improvements on properties already acquired as I open space, including completion of trail systems, weed control and habitat restoration.
3. The proposed measure will not impose a new tax, but rather extend the city's existing retail tax rate.
4. The funds are specifically limited to open space uses unlike the city's other potential funding sources.

THOSE OPPOSED SAY:

1. The open space buffer is nearly complete so less money will be needed in the next decade.
2. Boulder County is willing to spend more on open space buffers so local money should go toward parks, recreation and bike trails.
3. Unnecessary open space taxes compete with other needs like a senior center and the library.
4. Most of planned open space purchases only

benefit a few neighbors, and they should thus be paid for privately by the developers.

CITY OF LOUISVILLE BALLOT ISSUE 2A

Continuation of Use Tax on Building Materials

SHALL CITY OF LOUISVILLE TAXES BE INCREASED \$150,000 IN 2004 AND THEN ANNUALLY BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED THEREAFTER FROM THE CONTINUATION OF THE USE TAX OF 3.0 PERCENT UPON THE PRIVILEGE OF USING OR CONSUMING WITHIN THE CITY CONSTRUCTION AND BUILDING MATERIALS PURCHASED AT RETAIL FOR USE IN CONNECTION WITH RESIDENTIAL CONSTRUCTION OR RESIDENTIAL BUILDING PROJECTS, SUCH USE TAX TO BEGIN JANUARY 1, 2004 AND EXPIRE TEN YEARS AFTER SUCH DATE, WITH THE NET PROCEEDS OF SUCH USE TAX TO BE COLLECTED, RETAINED AND SPENT EXCLUSIVELY FOR PURPOSES DETERMINED BY THE CITY COUNCIL TO FURTHER THE ACQUISITION, CONSTRUCTION, IMPROVEMENT, OR EXPANSION OF CAPITAL FACILITIES, CAPITAL PROJECTS OR EQUIPMENT OWNED BY THE CITY OR THE BOULDER VALLEY SCHOOL DISTRICT RE-2, LOCATED WITHIN THE CITY, AND BENEFITTING YOUTH WITHIN THE COMMUNITY; AND SHALL THE CITY BE PERMITTED TO COLLECT, RETAIN AND EXPEND ALL REVENUES DERIVED FROM SUCH 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?

MAJOR PROVISIONS

The proposal, referred to voters by the city council, would continue the 3.0 percent use tax on purchases of building materials for residential property for ten more years, from January 1, 2004, through 2013.

The tax would be used to generate funding for youth-related activities. The revenue would be used to buy, construct, or improve facilities and equipment located in the city of Louisville which

are owned by the city or the Boulder Valley School District RE-2 and which benefit youth within the community. Funds would be exempt from limitations imposed by the 1992 TABOR (Taxpayer Bill of Rights) amendment to the Colorado Constitution.

THOSE IN FAVOR SAY:

1. The use tax is for physical structures or equipment and would benefit the youth of the community.
2. The use tax is limited to capital projects and could be used for improvements to the recreation center.
3. This is not a new tax, simply a continuance of an existing tax.

THOSE OPPOSED SAY:

1. Voters should know exactly how the proceeds will be used. There is no clear description of how the funds would be used.
2. Rather than going to a use tax, this money would be better spent by individual families for the benefit of their own children.
3. The city of Louisville will lose revenue because consumers will go to other cities to buy building materials.

CITY OF LOUISVILLE BALLOT ISSUE 2B

Property Tax Increase for New Library

SHALL CITY OF LOUISVILLE DEBT BE INCREASED \$7,405,000, WITH A REPAYMENT COST OF \$12,004,020; AND SHALL CITY OF LOUISVILLE TAXES BE INCREASED \$586,400 ANNUALLY, OR BY SUCH LESSER AMOUNT AS MAY BE NECESSARY TO PAY SUCH DEBT; SUCH DEBT AND TAXES TO BE FOR THE PURPOSE OF CONSTRUCTING A NEW CITY OF LOUISVILLE LIBRARY, TO INCLUDE ALL NECESSARY LAND, EQUIPMENT, FURNISHINGS, IMPROVEMENTS AND INCIDENTALS FOR SUCH LIBRARY; SUCH DEBT TO BE EVIDENCED BY THE ISSUANCE OF BONDS OR BONDS ISSUED TO REFUND SUCH

BONDS; SUCH TAXES TO CONSIST OF AN ADDITIONAL AD VALOREM PROPERTY TAX MILL LEVY NOT TO EXCEED 1.581 MILLS BEGINNING JANUARY 1, 2004 AND CONTINUING FOR TWENTY YEARS THEREAFTER FOR THE PURPOSE OF REPAYMENT OF SUCH DEBT; 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?

MAJOR PROVISIONS

The proposal, referred to voters by the city council, would provide for the issuance of bonds to construct and fund a new library. An increase in the city's mill levy not to exceed 1.581 mills would finance the bonds. The average annual property tax increase would be \$37.75 on a \$300,000 residence. Funds would be exempt from limitations imposed by the 1992 TABOR (Taxpayer Bill of Rights) amendment to the Colorado Constitution.

BACKGROUND

In 1990, the library moved into its current location. This building was structurally designed to house offices, not a library. With the growth of the city's population and an increase in the number of library users, the present building is no longer adequately serving the needs of the Louisville residents. Because expansion of the existing library is not feasible, a new, larger, downtown library is being proposed.

THOSE IN FAVOR SAY:

1. The present library is overcrowded. Study areas are inadequate; a children's story-time room is shared with a storage area and staff photocopier; and shelving space is insufficient for the library's holdings.
2. This measure would provide the means to expand services for children and teens.
3. A new library located downtown would contribute to the vitality of downtown businesses.

THOSE OPPOSED SAY:

1. The existing library is adequate for the residents of Louisville.
2. Louisville taxpayers are providing free library services to residents of Superior and other parts of Boulder County who refuse to tax themselves to build their own libraries.
3. The city should wait until the economy improves to ask voters to increase property taxes.

SUPERIOR METROPOLITAN DISTRICTS (SMDs) 2 and 3 and TOWN OF SUPERIOR

Governmental Reorganization (three measures)

The mayor and board of trustees of Superior, and the boards of directors of Superior Metropolitan Districts 2 & 3 are proposing a governmental reorganization for Superior. SMD 3 QUESTION 4A would dissolve SMD 3; only voters in SMD 3 may vote on this question. SMD 2 QUESTION 5A would dissolve SMD 2; only voters in SMD 2 may vote on this question. TOWN OF SUPERIOR ISSUE 2A would assign responsibility to the town of Superior for continuation of all services now provided by SMDs 2 and 3, and raise Superior's mill levy to fund those services; all voters in Superior may vote on this issue.

ALL THREE OF THESE BALLOT MEASURES MUST PASS (RECEIVE A MAJORITY VOTE) IN ORDER FOR THE GOVERNMENTAL REORGANIZATION TO BE ACCOMPLISHED.

**SUPERIOR METROPOLITAN DISTRICT # 3
BALLOT QUESTION 4A**

Dissolution of SMD 3

**SUPERIOR METROPOLITAN DISTRICT # 2
BALLOT ISSUE SA**

Dissolution of SMD 2

TOWN OF SUPERIOR BALLOT ISSUE 2A

Property Tax Increase

SHALL TOWN OF SUPERIOR TAXES BE INCREASED \$1,672,000 ANNUALLY IN THE FIRST FULL FISCAL YEAR OF 2004, AND ANNUALLY THEREAFTER IN SUCH AMOUNTS AS ARE RECEIVED EACH YEAR FROM THE IMPOSITION OF AN AD VALOREM MILL LEVY ON ALL TAXABLE PROPERTY IN THE TOWN IN AN AMOUNT NOT IN EXCESS OF 9.4 MILLS (WHICH MILL LEVY MAY BE INCREASED OR DECREASED IN THE EVENT THE METHOD OF CALCULATING ASSESSED VALUATION IS CHANGED BY STATUTORY OR CONSTITUTIONAL CHANGES AFTER THE DATE OF THIS ELECTION, SO THAT TO THE EXTENT POSSIBLE, THE ACTUAL TAX REVENUES GENERATED BY THE MILL LEVY, AS ADJUSTED, ARE NEITHER DIMINISHED NOR ENHANCED AS A RESULT OF SUCH CHANGES), SUCH TAX INCREASE TO BE USED FOR THE PURPOSE OF PAYING THE TOWN'S OPERATIONS, MAINTENANCE, AND OTHER RELATED EXPENSES, SUCH TAX INCREASE TO BE CONTINGENT UPON THE DISSOLUTION OF SUPERIOR METROPOLITAN DISTRICTS NOS. 2 AND 3 AND THE CESSATION OF SUCH DISTRICTS' OPERATIONAL MILL LEVY; AND SHALL THE PROCEEDS OF SUCH TAXES AND INVESTMENT INCOME THEREON BE COLLECTED AND SPENT BY THE TOWN AS A VOTER-APPROVED REVENUE CHANGE IN 2004 AND IN EACH YEAR THEREAFTER, WITHOUT REGARD TO ANY SPENDING, REVENUE-RAISING, OR OTHER LIMITATION CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, OR SECTION 29-1-301, COLORADO REVISED STATUTES, AND WITHOUT LIMITING IN ANY YEAR THE

AMOUNT OF OTHER REVENUES THAT MAY BE COLLECTED AND SPENT BY THE TOWN?

MAJOR PROVISIONS

The measure, referred to voters by the town board, would increase Superior's property tax revenue by increasing the mill levy by not more than 9.4 mills, beginning in 2004, to pay for services now provided by SMD 2 and SMD 3. An increase of \$1,672,000 is required in 2004. Funds would be exempt from limitations imposed by the 1992 TABOR (Taxpayer Bill of Rights) amendment to the Colorado Constitution. The proposed dissolutions of SMDs 2 and 3 must both be approved by a majority of voters in order for ballot issue 2A, should it pass, to take effect.

BACKGROUND

The Superior Metropolitan Districts were formed in 1988 by Richmond Homes to finance development in Rock Creek. SMD 2 includes the area of Rock Creek Ranch (Rock Creek) east of McCaslin and north of Coalton Road, plus the Sagamore and Ridge subdivisions of Superior, and several commercial parcels outside of Rock Creek. SMD 3 includes the area of Rock Creek east of McCaslin and south of Coalton Road. The SMDs collect revenue for the construction and maintenance of streets, landscaping, parks and open space, recreation facilities, and recreation services. Construction has now been completed, though bonds to finance construction have yet to be retired. Under this proposal, the town would assume the maintenance of these facilities. An 8-mill property tax to repay the bonds would continue to be levied within SMDs 2 and 3 until 2018. The SMDs themselves would dissolve, and the remaining mill levies upon property owners in SMDs 2 and 3 would be replaced by a town-wide mill levy. The proposal would result in a net decrease of about 4.6 mills in property taxes in SMD 2 and 3, and a net increase of 9.4 mills in areas of the town that are not in SMD 2 and 3, generally Original Town, Superior Marketplace, Superior Plaza.

THOSE IN FAVOR SAY:

1. The reorganization, which assigns responsibility to the town of Superior for all services now provided by the SMDs, would increase efficiency and reduce the overall cost of services, saving taxpayers an estimated \$200,000.
2. Presently Superior's recreational amenities are available to all residents, while the SMD property owners pay for them. A town-wide mill levy is more equitable.

THOSE OPPOSED SAY:

1. The mill levy increase would place an unfair burden upon property owners in the Original Town of Superior.
2. Increased property taxes would be especially burdensome for the elderly residents of the Original Town.

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