

Election — November 2, 2010

Boulder County Ballot Issues



League of Women Voters® of Boulder County

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COUNTY ISSUE 1A HUMAN SERVICES SAFETY NET MILL LEVY INCREASE

SHALL BOULDER COUNTY TAXES BE INCREASED \$5.4 MILLION ANNUALLY (FIRST FULL FISCAL YEAR DOLLAR INCREASE IN 2011) THROUGH AN INCREASE IN BOULDER COUNTY'S AD VALOREM PROPERTY TAX MILL LEVY OF 0.9 MILL, FOR FIVE YEARS TO AND INCLUDING 2015, THE PROCEEDS OF WHICH SHALL BE USED TO BACKFILL DEFICIENCIES IN STATE FUNDING FOR COUNTY HUMAN SERVICES PROGRAMS AND FOR CONTRACTS WITH NON-PROFIT AGENCIES MAINTAINING A SAFETY NET FOR FAMILIES AND CHILDREN IN 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 A VOTER-APPROVED PROPERTY TAX REVENUE CHANGE AND A VOTER-APPROVED REVENUE CHANGE; AND SHALL THE BOARD OF COUNTY COMMISSIONERS, IN SETTING THE ANNUAL MILL LEVY AS AUTHORIZED BY THIS ISSUE, REDUCE THE EFFECTIVE TEMPORARY MILL LEVY FOR ANY SUBSEQUENT FISCAL YEAR IN WHICH STATE FUNDING HAS BEEN PARTIALLY OR

FULLY RESTORED FOR COUNTY HUMAN SERVICES PROGRAMS, SUBJECT TO CERTAIN LIMITATIONS, ALL AS MORE PARTICULARLY SET FORTH IN BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2010-92?

Background

Human services delivery in Colorado is supervised by the state and administered by counties. State law requires counties to raise a portion of the funding through property taxes. Funding for human services is a blend of funds from federal, state, and county sources. The recent unprecedented increase in caseloads and demand in Boulder County have been coupled with state budget cuts and legislation that have caused depletion of county reserves.

Major Provisions

The proposal would temporarily raise the Boulder County mill levy by 0.9 mill for five years, 2011 through 2015. The increase per \$100,000 of valuation, would be about \$7 for residential property, \$26 for commercial. Estimated revenue for the first year, 2011 (collected in 2012), is \$5.4 million. Proceeds from the additional revenues will be used to backfill gaps in state funding which have resulted from increased demand for assistance while state funding has either remained static or been reduced. Revenue resulting from the proposed mill levy increase is to be used to increase the availability of subsidized child care; process and maintain cash assistance, food stamps and Medicaid cases; provide, through a network of community providers, a variety of child-welfare services, including child protection, risk assessment, early intervention, out-of-home placement/foster care, and subsidized adoption; and restore funding support for emergency service providers in the community. As state funding is restored, annual adjustments would be made to reduce the mill levy increase.

Those IN FAVOR say

- The proposal would give several hundred more children access to licensed child care at affordable costs. Child care is a key supportive service to help low-income families both obtain and retain gainful employment, as well as providing children with a quality early education.
- The proposal would give more families and individuals the federal benefits (cash assistance, food stamps, Medicaid) to which they are entitled on a timely basis.
- The county could avoid having to make any further cuts to its child welfare programs.
- Proposal 1A would help to restore funding to a network of local community providers that deliver emergency services to Boulder County families experiencing homelessness, domestic violence, and mental health and substance abuse issues.
- No matter what the state's fiscal problems, 1A would provide Boulder County residents with assistance with cash, food, health care, child protection, and other basic needs—a "safety net"—which is required by both federal and state law.

Those OPPOSED say

- Proposal 1A requires Boulder County's taxpayers to take on a burden that is the responsibility of the state.
- Government has already grown too large. Rather than increasing its spending, it should be looking for ways to function within its available resources, especially in these recessionary times when taxpayers are having to tighten their belts.
- Existing local revenues should be reallocated to reflect local priorities.
- Providing assistance with food, health care, child protection, and other basic needs should be a voluntary act, not coerced through taxation.
- Homeowners are a distressed group, too, and the proposed tax increase would be an intolerable burden that could increase the foreclosure rate and the demand for assistance.

**COUNTY ISSUE 1B
COUNTYWIDE OPEN SPACE
SALES AND USE TAX INCREASE
AND BOND AUTHORIZATION**

SHALL BOULDER COUNTY TAXES BE INCREASED \$5.85 MILLION ANNUALLY (FIRST FULL FISCAL YEAR DOLLAR INCREASE STARTING IN 2011), BY THE IMPOSITION OF AN ADDITIONAL COUNTY-WIDE SALES AND USE TAX FOR 20 YEARS TO AND INCLUDING DECEMBER 31, 2030 AT THE RATE OF 0.15% FOR PURPOSES OF OPEN SPACE LAND ACQUISITION OR PRESERVATION THROUGH CONSERVATION EASEMENTS OF:

- MAJOR REMAINING OPEN LANDS, INCLUDING AN EMPHASIS ON AREAS SURROUNDING OR WITHIN EXISTING MOUNTAIN OPEN SPACE PARKS (HEIL/HALL/CARIBOU RANCHES),
- WILDLIFE HABITAT LANDS, ESPECIALLY WINTER ELK RANGE AREAS OF NORTH FOOTHILLS HIGHWAY,
- CONSERVING WATER QUALITY AND WILDLIFE HABITAT BY PROTECTING REMAINING PARCELS ALONG STREAM CORRIDORS, INCLUDING ST. VRAIN RIVER, BOULDER CREEK, LEFTHAND CREEK AND COAL CREEK,
- PROTECTING OPEN SPACE BUFFERS THAT SEPARATE CITIES AND TOWNS WITHIN THE COUNTY,
- PROVIDING GREATER OUTDOOR RECREATION OPPORTUNITIES FOR HIKING, BIKING, AND EQUESTRIAN USE,
- PRESERVING WORKING FARMS AND RANCHES TO ENHANCE LOCAL FOOD PRODUCTION,
- EFFECTIVE/EFFICIENT USE OF WATER RESOURCES FOR OPEN SPACE LANDS;
- AND IMPROVEMENTS AND MAINTENANCE FOR SUCH LANDS;

AND SHALL BOULDER COUNTY DEBT BE INCREASED UP TO \$40,000,000, WITH A REPAYMENT COST OF UP TO \$66,000,000 FOR PURPOSES OF SUCH OPEN SPACE ACQUISITION AND IMPROVEMENTS BY THE ISSUANCE OF REVENUE BONDS PAYABLE FROM THE PROCEEDS OF SUCH TAX AND, TO THE EXTENT

MONEYS FROM SUCH TAX ARE NOT SUFFICIENT 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, 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;

AND 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 ADDITIONAL SALES AND USE TAX, AS WELL AS OTHER MONEYS FROM THE COUNTY'S OPEN SPACE SALES AND USE TAX REVENUES AND FUNDS, 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 SERVICE ON SUCH BONDS AND TO OTHERWISE COMPLY WITH THE COVENANTS OF THE RESOLUTIONS 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. 2010-93?

Background

Boulder County has three Open Space sales taxes totaling 0.45% or 45 cents on a \$100 purchase: the original 0.25 % tax passed in 1993 which expires in 2019, a 0.10% tax approved in 2000, which expires in 2029, and a 0.10% tax approved in 2004. Half of this last tax expires in 2024. The other half is perpetual for maintenance. The county has exhausted funding for future purchases of open space land or easements.

Major provisions

The proposed sales tax is 0.15% or 15 cents on every \$100 purchase for 20 years from January 1, 2011, to January 1, 2031. Food and drugs are exempt. The tax will allow the county to sell up to \$40 million in bonds for open space.

Those IN FAVOR say

- Land that the open space department has had its eye on for years is finally coming up for sale—in part because of the economy—and if the county can't buy it, developers will.
- We should leave future generations more of what we have enjoyed for years. Open space preservation is a legacy we leave behind for generations to come.
- Open space purchases help consolidate development in the county and reduce long term costs, benefiting all of us who pay taxes. County measure 1B is a prudent investment in our and our children's economic future.

Those OPPOSED say

- Enough is enough. The county already controls 94,000 acres. That is 35% the size of Rocky Mountain National Park.
- It won't be the end of the world if we can't buy any more land for open space. No one will go hungry or skip needed health care or lose a job because they can't afford child care.
- With limited funds, it is more important to support County Issue 1A (Human Services Safety Net Mill Levy Increase), also on the ballot, to raise funds to backfill deficiencies in state funding for county human services programs.

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