

Election — November 4, 2014

**Boulder County
Ballot Issues**



**League of Women Voters®
of Boulder County**

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

**BOULDER COUNTY
BALLOT ISSUE 1A
[FLOOD RECOVERY SALES
AND USE TAX]**

SHALL BOULDER COUNTY TAXES BE INCREASED \$9.8 MILLION ANNUALLY (FIRST FULL FISCAL YEAR DOLLAR INCREASE STARTING IN 2015) AND BY SUCH AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER THROUGH DECEMBER 31, 2019, FROM AN ADDITIONAL COUNTY-WIDE SALES AND USE TAX OF 18.5 HUNDREDTHS OF ONE PERCENT (0.185%), FOR THE PURPOSE OF PAYING FOR THE RECOVERY FROM THE 2013 FLOOD, INCLUDING: REPAIRING DAMAGED COUNTY ROADS AND BRIDGES IN A WAY THAT REDUCES THE RISK OF FUTURE FLOOD DAMAGE, RESTORING AREAS WASHED

OUT BY THE FLOODING, RE-ROUTING THOSE RIVERS WHOSE COURSE WAS CHANGED BY THE FLOOD IN ORDER TO REDUCE THE RISK OF FUTURE FLOODING, ASSISTING PROGRAMS THAT REBUILD RESIDENTS' HOMES AND BUSINESSES, REDUCING THE IMPACT ON LOW INCOME AND OTHER RESIDENTS ESPECIALLY IMPACTED BY THE FLOOD, AND OTHER FLOOD RECOVERY MEASURES; AND SHALL THE REVENUES AND EARNINGS ON INVESTMENT OF THE PROCEEDS OF SUCH TAX AUTHORIZED BY THIS BALLOT ISSUE, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER-APPROVED REVENUE CHANGE; ALL AS MORE PARTICULARLY SET FORTH IN BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2014-66?

Major Provisions

Ballot Issue 1A would increase the sales and use tax beginning on January 1, 2015 and expiring on December 31, 2019. Any remaining revenue may continue to be expended solely for the purposes set forth and until completely exhausted. The revenues from the proposed 0.185% (18.5 hundredths of one percent) sales and use tax would provide the County with an estimated \$49.6 million. This tax would have a number of exemptions. One can find them at: <http://www.bouldercounty.org/gov/about/pages/countyballotissues.aspx>.

Background

Beginning on Sept. 11, 2013 an unprecedented amount of rain fell over Boulder County. The rainfall caused severe flooding in the Front

Range and Eastern Plains of Boulder County, damaging or destroying 150 miles of mountain roads, 150 private bridges, and 1,600 homes, displacing thousands of residents. The estimated cost of the damage to public infrastructure in Boulder County was greater than \$217 million: \$128 million in roads, \$29 million in waterways and ditches, and \$14 million in immediate flood response and mitigation of high hazard situations. The county must pay the costs expended on recovery expenses, which will be partially reimbursed by State and Federal Governments. Such reimbursements cover only a portion of the expenses and some of them take years to receive if they are ultimately granted at all. After accounting for all State and Federal reimbursement, the County has an estimated \$56.1 million in flood recovery expense that it must fund.

Those IN FAVOR say:

1. This five year, temporary tax will directly fund the flood recovery expense of rebuilding our community without depleting the general fund reserve needed to finance our emergency response to future disasters such as fires or new floods.
2. This tax will cost the public less than 2 cents on a ten-dollar purchase.

Those OPPOSED say:

1. A sales tax is more burdensome for the poor than the wealthy.
2. The county has not been responsible in maintaining County roads even though the funds were collected over the last 20 years. How does the tax payer know they will use it wisely in making repairs from the Flood of 2013?

**BOULDER COUNTY
BALLOT ISSUE 1B
[HUMAN SERVICES
SAFETY NET MILL
LEVY EXTENSION]**

WITH NO INCREASE IN ANY COUNTY TAX, SHALL BOULDER COUNTY'S 0.9 MILL AD VALOREM PROPERTY TAX MILL LEVY BE EXTENDED FOR FIFTEEN YEARS TO AND INCLUDING DECEMBER 31, 2030 FOR THE PURPOSES OF FILLING DEFICIENCIES IN STATE AND FEDERAL FUNDING FOR COUNTY HOUSING AND HUMAN SERVICES PROGRAMS AND FOR CONTRACTS WITH NON-PROFIT AGENCIES MAINTAINING A SAFETY NET FOR FAMILIES AND CHILDREN IN BOULDER COUNTY, THE REVENUES OF SAID EXTENDED PROPERTY TAX TO BE IN EXCESS OF THAT WHICH WOULD OTHERWISE BE PERMITTED UNDER SECTION 29-1-301, C.R.S., EACH YEAR WITHOUT SUCH EXTENSION; 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. 2014-69?

Major Provisions

Ballot Issue 1B would continue the Boulder County mill levy at 0.9 mill for 15 years, January 1, 2016 through December 31, 2030. Proceeds from these revenues will be used to fill gaps in state funding which have resulted from increased demand for assistance while state and federal funding has either remained static or been reduced. Revenue resulting from the proposed mil levy continuation is to be used to stabilize the availability of subsidized childcare; process and maintain cash assistance, food stamps and Medicaid cases. It would provide, through a network of community providers, a variety of child-welfare services - and restore funding support for emergency service providers in the community.

Background

Ballot Issue 1B is the continuation of a mill levy increase passed in 2011 that would temporarily raise the Boulder County mill levy by 0.9 mill for five years, through 2015. The 2011 levy was necessitated by an unprecedented increase in caseloads and demand for housing and human services in Boulder County. This coupled with the state budget cuts and legislation caused a depletion of county reserves. Continuing high caseloads with lower funding from the State and Federal Governments, calls for an extension of the 0.9 mill levy.

Those IN FAVOR say:

1. Ballot Issue 1B would continue to give several hundred more children access to licensed childcare at affordable rates.

Childcare is a key supportive service to help low-income families obtain and retain gainful employment, as well as providing children with high quality early education. The county gains \$12.90 in return on investment for every dollar spent on childcare and early learning programs.

2. The county could avoid having to make cuts to its child welfare programs.
3. Ballot Issue 1B would allow Boulder County to continue funding 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.
4. No matter what the state's fiscal situation, Ballot Issue 1B would provide Boulder County residents with assistance with cash, food, healthcare, child protection, and other basic needs - - a "safety net" - - which are required by both federal and state law.

Those OPPOSED say

1. Ballot Issue 1B continues a burden on Boulder County's taxpayers that is the responsibility of the state.
2. Government has already grown too large. Rather than continuing to spend at its present level, Boulder County should pull back in spending on human services giving distressed homeowners less of a tax burden, allowing foreclosure to be less of an issue.
3. Existing local revenues should be reallocated to reflect local priorities.
4. Providing assistance with food, healthcare, child protection, and other basic needs should be a voluntary act, not coerced through taxation.

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