



rates of any state, which this Board generally supports. However, Gallagher's uncontrollable, continual erosion of the tax revenue base which funds local public services, especially in smaller and rural counties, constrains Grand County's ability to maintain the level of essential services needed to adequately serve the public's needs, and shifts a greater burden on school funding to the State, all while also forcing an almost 300% increase in the shift of the property tax burden from residential property owners to commercial property owners; and

WHEREAS, Article X, Section 20 of the Colorado Constitution, also referred to as the Taxpayer's Bill of Rights ("TABOR") requires voter approval for any new tax, increase in any tax rate, mill levy above that for the prior year, valuation for assessment ratio increase for a property class, extension of an expiring tax, or a tax policy change causing a net revenue gain, the creation of any debt, and the spending of certain funds above limits established by TABOR; and

WHEREAS, the Board is asking the voters of Grand County to authorize the Board to adjust Grand County's combined mill levies annually to offset revenue reductions caused by State-imposed changes to the percentage used to determine assessed valuation, including any changes made pursuant to the Gallagher Amendment, so that, to the extent possible, the revenues generated by such mill levy are the same as the tax revenues that would have been generated had such changes in the method of calculating assessed valuation not occurred, and;

WHEREAS, the local ballot measure proposed herein would not allow an adjustment in the County's combined mill levy for any reason other than for the sole purpose of maintaining revenues that would otherwise be reduced due to changes in statewide assessed value rates or calculations, including the Gallagher Amendment's biennial adjustments to the rural assessment rate; and

WHEREAS, Grand County must be able to continue to support Grand County residents and visitors through the provision of essential services that help ensure and maintain our safety, local economy, and good quality of life, including public health and safety, wildland fire protection, social services, county road maintenance, natural resource and water protection, and enhancing Grand County cultural and recreational resources; and

WHEREAS, multiple jurisdictions in Grand County and other mountain communities have sought and received similar local voter approval to stabilize their revenue levels and adequately maintain corresponding public services; and

WHEREAS, while the Board recognizes and supports the State initiative to effectively repeal the Gallagher Amendment, the Board believes it is necessary to take local action to help Grand County protect its own interests as opposed to relying on the uncertainties of a statewide solution and the Front Range voting population; and

WHEREAS, the Board has determined that in order for the County to adequately meet the basic mandates, needs, and expectations of Grand County residents, without raising total taxes collected, it is in the best interests of the present and future residents of the County for the Board to certify a ballot issue to the eligible electors of the County at the November 2020 General Election to authorize the County to adjust its mill levy annually to offset revenue reductions caused by State-imposed changes to the percentage used to determine assessed valuation, including any changes made pursuant to the Gallagher Amendment, so that, to the extent possible, the revenues generated by such mill levy are the same as the tax revenues that would have been generated had such changes in the method of calculating assessed valuation not occurred, consistent with the terms of this Resolution, (hereinafter referred to as "Resolution Proposal" or "Proposal"); and

WHEREAS, pursuant to state and federal law, Grand County will hold a General Election on November 3, 2020; and

WHEREAS, the Board has considered the proposed ballot question set forth in this Resolution Proposal, to be considered at the November 3, 2020, election; and

WHEREAS, pursuant to C.R.S., §1-5-203(3), the designated election official of Grand County must certify ballot contents to the Grand County Clerk and Recorder for the November 3, 2020 election no later than sixty days before said election.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Grand, State of Colorado as follows:

- A. Purpose: The purpose of this Resolution is to submit to the registered electors a ballot question concerning the authorization to adjust the Grand County mill levy annually to offset revenue reductions caused by State imposed changes to the percentage used to determine assessed valuation so that, without increasing total taxes collected, the revenues generated by such mill levy are the same as the tax revenues that would have been generated had such changes in the method of calculating assessed valuation not occurred.
- B. Statutory Definitions Incorporated: Unless the context requires otherwise, the terms used in this Resolution Proposal shall have the meaning set forth in C.R.S., §39-26-102, which definitions are incorporated herein by this reference. If not defined therein, terms shall have their ordinary and common meaning.
- C. Submission of Mill Levy Ballot Question to Registered Electors:
  - a. The mill levy adjustment proposed herein shall be submitted to the registered electors of the County at the general election to be held on November 3, 2020. Such election shall be conducted in accordance with applicable law governing such elections.
  - b. The ballot title/question on the proposed county-wide mill levy adjustment shall be as follows, subject to administrative revisions to correct grammar or to better facilitate understanding of the title and issue:

BALLOT QUESTION

WITHOUT INCREASING TOTAL TAX REVENUES COLLECTED, SHALL GRAND COUNTY BE AUTHORIZED TO ADJUST ITS MILL LEVY ANNUALLY TO OFFSET REVENUE REDUCTIONS CAUSED BY STATE-IMPOSED CHANGES TO THE PERCENTAGE USED TO DETERMINE ASSESSED VALUATION, INCLUDING ANY CHANGES MADE PURSUANT TO THE 1982 GALLAGHER AMENDMENT TO THE COLORADO CONSTITUTION, SO THAT, TO THE EXTENT POSSIBLE:

THE REVENUES GENERATED BY SUCH MILL LEVY ARE THE SAME AS THE TAX REVENUES THAT WOULD HAVE BEEN GENERATED HAD SUCH CHANGES IN THE METHOD OF CALCULATING ASSESSED VALUATION NOT OCCURRED.

Yes/For

No/Against

- c. The Board of County Commissioners hereby directs that a copy of this Resolution be certified and filed in the Office of the Clerk and Recorder immediately and authorizes and directs the Clerk and Recorder to certify the ballot question and ballot content as provided by law.
- d. The Grand County Clerk and Recorder, as election officer, shall undertake all measures necessary to comply with the election provisions set forth in Colorado Constitution, Article X, Section 20(3), including, but not limited to, the mailing of required election notices and ballot issue summaries.
- e. The conduct of the election shall conform, so far as is practicable, to the general election laws of the State of Colorado. The judges of the election shall be those electors appointed by the Grand County Clerk and Recorder pursuant to applicable law.
- f. Necessity for Election. The mill levy adjustment proposed herein shall not become effective until and unless a majority of the registered electors voting thereon,

pursuant to C.R.S., §29-2-103(1) and §29-2-104(6), approve the ballot question.

- D. Effective Date: This Resolution shall be effective immediately upon approval by the Board of County Commissioners for Grand County. The mill levy adjustment authorization proposed by this Resolution Proposal shall be effective throughout the incorporated and unincorporated portions of Grand County immediately upon approval by a majority of registered electors voting at the election of November 3, 2020.
- E. Notice by Publication: The Grand County Clerk and Recorder shall publish the text of this Resolution Proposal one time in the Middle Park Times prior to the election. A copy of the Notice of Election shall be posted until after the election in a conspicuous place in the office of the Grand County Clerk and Recorder.
- F. Cost of Election: The entire cost of the election shall be paid from the general fund of Grand County.
- G. Effectuation: The officials and employees of Grand County are hereby authorized and directed to take all actions necessary or appropriate to affect the provisions of this Resolution.
- H. Severability: If any part or provision of this Resolution Proposal or the ballot question submitted to the registered voters at the election pursuant to this Proposal, or the application thereof to any person or circumstance, is held invalid, such invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the invalid provisions or application, it being the intent of the Board of County Commissioners that the provisions of this Resolution are severable.
- I. No Implicit Repeal: Neither this Resolution nor the approval or rejection of the mill levy adjustment proposed by this Resolution is intended to or shall repeal or affect in any way any provision of any other resolution or voter-approved ballot initiative of Grand County concerning a Grand County property tax. If this mill levy adjustment Proposal is rejected by the voters, ad valorem taxes shall continue to be calculated, imposed, and collected as they were before the November 2020 election.

Upon motion duly made the foregoing resolution was adopted by the following vote:

*Kristen Mangano* ..... Aye  
*Mary Jo Smith* ..... Aye  
*[Signature]* ..... Aye

Commissioners

STATE OF COLORADO }  
 } SS.  
 County of Grand }

I, ....., County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Grand County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Hot Sulphur Springs, this ..... day of ..... A.D. 20.....

County Clerk and ex-officio Clerk of the Board of Commissioners.

.....