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08/25/2021 03:19:46 PM  
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El Paso County, CO



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RESOLUTION NO. 21 - 330

BOARD OF COUNTY COMMISSIONERS  
COUNTY OF EL PASO, STATE OF COLORADO

**RESOLUTION TO APPROVE A BALLOT QUESTION FOR THE NOVEMBER 2021 COORDINATED ELECTION REQUESTING VOTER APPROVAL TO RESET THE BASE REVENUE AMOUNT TO WHICH TABOR SPENDING LIMITATIONS ARE APPLIED WITHOUT RAISING TAXES**

WHEREAS, the Taxpayer's Bill of Rights, codified in Section 20 of Article X of the Colorado Constitution (TABOR), imposes certain revenue and spending limitations upon county government; and

WHEREAS, TABOR allows voters to approve revenue changes which permit a county to retain excess revenue collected above its annual limit and spend the same; and

WHEREAS, the El Paso County Board of County Commissioners (Board) recognizes the importance of TABOR in ensuring the limited growth of government and in referring to voters questions regarding changes to revenue and spending limitations; and

WHEREAS, the Board values the principles of democracy which give citizens the opportunity to direct local government action and the use of tax revenue; and

WHEREAS, El Paso County received approximately \$7.1 million of revenue in 2020 in excess of the limit established by TABOR, and the Board has determined to refund such excess revenue to property taxpayers; and

WHEREAS, the Board wishes to seek approval from the voters to retain additional revenue in 2021 and future years by resetting the base revenue amount to which TABOR limitations on spending are calculated but continuing to apply those TABOR limitations on spending each year.

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

1. The Board hereby certifies the following question to be placed on the 2021 coordinated election ballot:

WITHOUT IMPOSING NEW TAXES OR RAISING TAX RATES, AND UNDERSTANDING THAT APPROXIMATELY \$7.1 MILLION IN EXCESS 2020 COUNTY REVENUE WILL BE REFUNDED TO PROPERTY TAXPAYERS REGARDLESS OF WHETHER THIS MEASURE PASSES, SHALL EL PASO COUNTY BE PERMITTED TO RETAIN AND SPEND IN THE 2021 FISCAL YEAR AND EACH YEAR THEREAFTER AN AMOUNT OF REVENUE THAT EXCEEDS CURRENT TABOR LIMITATIONS BUT IS NO GREATER THAN THE COUNTY REVENUE CAP, WHICH CONTINUES TO LIMIT FUTURE REVENUE GROWTH


AS PROVIDED IN RESOLUTION NO. 21-330, PROVIDED THAT UP TO THE FIRST \$15 MILLION IN ADDITIONAL REVENUE RETAINED SHALL BE USED FOR THE SPECIFIC PURPOSES OF ROADWAY IMPROVEMENTS AND PRESERVATION AND PARKS PROJECTS?

2. “County Revenue Cap” as used in the referred ballot question means the total amount of revenue received by the County in 2021 that is not excluded from fiscal year spending pursuant to TABOR, which amount will be adjusted each fiscal year after 2021 as required by TABOR for inflation, the percentage change in local growth, and the qualification or disqualification of enterprises and debt service changes.
3. As used in the above paragraph, inflation and the percentage change in local growth shall be the same rates that are used in calculating the maximum annual percentage change in local fiscal year spending under TABOR. The qualification or disqualification of an enterprise or changes in debt service shall change the County Revenue Cap in the same manner as such change or qualification or disqualification changes the limitation on local fiscal year spending under TABOR.
4. If approved by the voters, the first \$15 million in additional revenue retained under this measure shall be allocated to broadly benefit citizens throughout El Paso County for the following purposes:
  - a. Roadway Improvements and Preservation on County roads - \$13 Million  
Examples of priority work include, but are not limited to:
    - i. Bear Creek Road
    - ii. Black Forest Road (North of Hodgen)
    - iii. Blaney Road South
    - iv. Bradley Road
    - v. Burgess Road
    - vi. Chipita Park Road
    - vii. Date Street
    - viii. Fairplay Drive
    - ix. Galley Road East
    - x. Grinnell Boulevard
    - xi. Lake Woodmoor Drive
    - xii. Leather Chaps Drive
    - xiii. Meridian Road North
    - xiv. Old Stage Road
    - xv. Paint Mine Road
    - xvi. Spiritwood Loop
    - xvii. Walker Road
  - b. Parks Projects, including capital projects, trail preservation, and wildfire mitigation - \$2 Million  
Examples of priority work include, but are not limited to:
    - i. Bear Creek Park

- ii. Fox Run Park, including a northern Nature Center
- iii. Paint Mines
- iv. Fountain Creek Regional Trail
- v. The Pineries
- vi. Ute Pass Regional Trail

DONE THIS 24<sup>th</sup> day of August, 2021 at Colorado Springs, Colorado.

ATTEST:

  
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Chuck Brennan  
County Clerk & Recorder



BOARD OF COUNTY COMMISSIONERS  
OF EL PASO COUNTY, COLORADO

By:   
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Stan VanderWerf, Chair