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Debra A Green
Park County Clerk

**PARK COUNTY, COLORADO
BOARD OF COUNTY COMMISSIONERS
Resolution No. 2020- 26**

A RESOLUTION REFERRING TO THE REGISTERED ELECTORS OF PARK COUNTY AT THE NOVEMBER 3, 2020 ELECTION A BALLOT ISSUE CONCERNING AUTHORIZING THE COUNTY TO ADJUST ITS MILL LEVY ANNUALLY TO MAINTAIN REVENUES THAT WOULD BE LOST DUE TO STATEWIDE PROPERTY TAX ASSESSMENT RATE REDUCTIONS.

WHEREAS, Article 1, Title 39, Colorado Revised Statutes, as amended, authorizes Park County to levy property taxes; and

WHEREAS, Park County is one of the few Colorado counties that lives within the property tax limits established by the Taxpayer Bill of Rights (TABOR); and

WHEREAS, the Gallagher Amendment limits the residential and non-residential property tax assessment rates in Colorado so that residential property tax revenue equals 45% of the total share of state property tax revenue and non-residential property tax revenue equals 55% of the total share of state property tax revenue; and

WHEREAS, residential property values have grown faster than non-residential properties, causing the assessment rate on residential properties to drop from 21% in 1982 to 7.15% in 2020; and

WHEREAS, with the passage of SCR20-001, Colorado voters will determine whether to repeal the Gallagher requirement that the general assembly periodically change the residential assessment rate in order to maintain the statewide proportion of residential property as compared to all other taxable property valued for property tax purposes and repeal the non-residential property tax assessment rate of 29%; and

WHEREAS, the vast majority of property tax revenues in Park County are generated from residential properties; and

WHEREAS, if the Gallagher Amendment is not repealed, the assessment rate for residential properties will continue to decline, thus resulting in sharply declining tax revenues for Park County and imperiling essential County services; and

WHEREAS, if the Gallagher Amendment is repealed, the assessment rates for residential and commercial properties will be determined by the state legislature, with uncertain effects on tax revenues for Park County; and

WHEREAS, the Park County Board of County Commissioners desires to continue to support the citizens of Park County through the provision of essential services including social services, fire protection assistance, funding for the Sheriff's Department, county road maintenance, and enhancing Park County cultural and recreational resources; and

WHEREAS, the Board of County Commissioners desires to stabilize revenues so that Park County may continue to support essential services and do so while continuing to live within the property tax limits established by the Taxpayer Bill of Rights (TABOR); and

WHEREAS, the Board of County Commissioners recognizes the gravity of this decision, which reflects a sensible first step to meet the evolving needs of the Park County citizens, always mindful of our duty to preserve and enhance Park County’s exceptional quality of life; and

WHEREAS, the Board of County Commissioners of Park County, Colorado desires to place a question before the registered electors of Park County which will authorize the adjustment of property tax levies without increasing the aggregate amount of taxes collected as restricted by the Taxpayers’ Bill of Rights (TABOR), Article X, Section 20 of the Colorado Constitution, for the purposes described herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PARK, THAT:

Section 1. Purpose. The purpose of this Resolution is to submit to the registered electors a ballot issue concerning the authorization to adjust the Park County mill levy annually for the purpose of maintaining revenues that would be lost due to the statewide property tax assessment rate reductions.

Section 2. Statutory Definitions Incorporated. For the purposes of Sections 2 through 6, inclusive, of this Resolution, the words therein contained shall have the meanings as set forth in this Resolution and in Section 39-1-102, Colorado Revised Statutes, as it currently exists or as it may hereafter be amended. The definitions in such statute are incorporated by this specific reference.

Section 3. 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 an 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 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 TITLE: A REFERRED MEASURE AUTHORIZING AN ANNUAL MILL LEVY ADJUSTMENT TO MAINTAIN REVENUES AFTER CHANGES TO STATEWIDE ASSESSMENT RATES

BALLOT ISSUE:

WITHOUT RAISING TAXES, SHALL PARK COUNTY BE AUTHORIZED TO ADJUST ITS MILL LEVY ANNUALLY FOR THE PURPOSE OF MAINTAINING REVENUES THAT WOULD BE LOST DUE TO STATEWIDE PROPERTY TAX ASSESSMENT RATE REDUCTIONS, SO THAT TO THE EXTENT POSSIBLE THE REVENUES GENERATED EQUAL THE TAX REVENUES GENERATED IN THE FULL CALENDAR YEAR PRIOR TO THE YEAR THAT THE CHANGE IN THE METHOD OF CALCULATING ASSESSED VALUATION TOOK PLACE, PLUS THE RATE OF INFLATION AND THE PERCENTAGE GROWTH IN THE POPULATION OF PARK COUNTY IN THE PRIOR CALENDAR YEAR, AS DEFINED IN THE TAXPAYER’S BILL OF RIGHTS, ARTICLE X, SECTION 20, PARAGRAPH 7(C) OF THE COLORADO CONSTITUTION?

- C. The judges of the election shall be those electors appointed by the Park County Clerk and Recorder pursuant to applicable law.
- D. If the majority of the registered electors voting thereon vote for approval of this Countywide mill levy adjustment proposal, such Countywide mill levy adjustments shall be effective throughout the incorporated and unincorporated portions of Park County beginning January 1, 2021.
- E. There shall be sent to all registered electors of the County, at least thirty (30) days before the election to be held on November 3, 2020, a Ballot Issue Notice, as required by Article X, Section 20(3)(b), of the Colorado Constitution.
- F. There shall be published a Notice of Election, at least twenty (20) days prior to the election to be held on November 3, 2020, in the *Fairplay Flume*. A copy of the Notice of Election shall be posted until after the election in a conspicuous place in the office of the Park County Clerk and Recorder.

Section 4. Effective Date. This Resolution shall be effective immediately upon approval by the Board of County Commissioners for Park County. The mill levy adjustment proposed by this Resolution shall be effective on January 1, 2021, only upon the approval of the mill levy adjustment proposed herein by a majority of registered electors at the election of November 3, 2020.

Section 5. Severability. If any part or provision of this Resolution 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.

Section 6. 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 of the County concerning a County Property Tax. If the mill levy adjustment is rejected by the voters, ad valorem taxes shall continue to be calculated, imposed and collected as they were before the November 2020 election.

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Debra A Green
Park County Clerk

Moved, seconded, and passed this 12th day of August, 2020.

PARK COUNTY BOARD OF COUNTY COMMISSIONERS



Richard Elsner, Chairperson

ATTEST:


County Clerk