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Debra A Green  
Park County Clerk

**PARK COUNTY, COLORADO  
BOARD OF COUNTY COMMISSIONERS  
Resolution No. 2020- 27**

**A RESOLUTION IN SUPPORT OF THE PARK COUNTY BALLOT INITIATIVE  
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, Section 1-45-117(1)(b)(III)(A), Colorado Revised Statutes, as amended, contained within the Fair Campaign Practices Act, authorizes the Park County Board of County Commissioners to pass a resolution or take a position of advocacy on a referred measure; and

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WHEREAS, if the Gallagher Amendment is not repealed, the assessment rate for residential properties will continue to decline, thus resulting in sharply declining tax revenues for Park County and imperiling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WHEREAS, if the Gallagher Amendment is repealed, the assessment rates for residential and commercial properties will be determined by the state legislature, with uncertain effects on tax revenues for Park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 TABOR; and

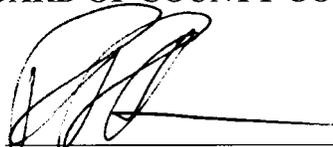
WHEREAS, the Board of County Commissioners recognizes the gravity of this decision, which reflects a sensible first step to meet the evolving needs of the Park County citizens, always mindful of our duty to preserve and enhance Park County's exceptional quality of life; and

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 that the Board of County Commissioners officially declares its support of the Park County ballot measure authorizing an annual mill levy adjustment to maintain revenues after changes to statewide assessment rates.

Moved, seconded, and passed this 20<sup>th</sup> day of August, 2020.

**PARK COUNTY BOARD OF COUNTY COMMISSIONERS**

  
\_\_\_\_\_  
Richard Elsner, Chairperson

ATTEST:  
  
\_\_\_\_\_  
County Clerk

