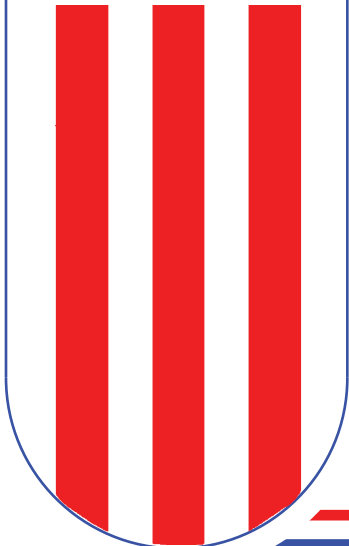


**VOTE!**  
Return  
your ballot  
no later than  
7:00 P.M., Tues.  
Nov. 6, 2007



## Clerk and Recorder

1750 33rd Street, Suite 200 Boulder, Colorado 80301-2546

Hillary Hall, County Clerk

# COORDINATED ELECTION

## TO BE HELD AS A MAIL BALLOT ELECTION

ELECTION DAY: TUESDAY, NOVEMBER 6, 2007

Mail ballot information appears on  
the back cover

New: Permanent Mail-In Status,  
information and application - back  
inside cover

## NOTICE OF ELECTION

**TO INCREASE TAXES/TO INCREASE DEBT  
ON A CITIZEN PETITION AND/OR ON  
A REFERRED MEASURE**

THIS PAMPHLET CONTAINS  
SUMMARY STATEMENTS  
FOR BALLOT PROPOSITIONS  
AS REQUIRED BY THE  
STATE OF COLORADO  
CONSTITUTION,  
ARTICLE X, SECTION 20.

A 'YES' vote on any ballot issue  
is a vote IN FAVOR OF  
changing current law or existing  
circumstances, and  
a 'NO' vote on any ballot issue  
is a vote AGAINST  
changing current law or existing  
circumstances.

BOULDER COUNTY

**ALL REGISTERED VOTERS  
BOULDER COUNTY, COLORADO**

**Notice of Election - By Mail Ballot**

**Deadline for Receipt of Ballots:**

**November 6, 2007 7:00 p.m.**

**Boulder County Clerk's Office**

**Main office: 1750 33<sup>rd</sup> St.**

**Boulder, CO 80301**

**303-413-7740**

**NOTICE OF ELECTION TO INCREASE  
DEBT/ ON A REFERRED MEASURE**

**County Issue 1A (Open Space Bond  
Authorization, Sales and Use Tax Extension, and  
Revenue Change):**

**Ballot Title:**

SHALL BOULDER COUNTY DEBT BE INCREASED UP TO \$40,000,000, WITH A REPAYMENT COST OF UP TO \$73,000,000, WITH NO INCREASE IN ANY COUNTY TAX, BY THE ISSUANCE OF REVENUE BONDS FOR THE PURPOSE OF ACQUIRING AND IMPROVING OPEN SPACE, WHICH BONDS SHALL BEAR INTEREST, MATURE, BE SUBJECT TO REDEMPTION, WITH OR WITHOUT PREMIUM, AND BE ISSUED, DATED AND SOLD AT SUCH TIME OR TIMES, AT SUCH PRICES (AT, ABOVE OR BELOW PAR) AND IN SUCH MANNER AND CONTAINING SUCH OTHER TERMS, NOT INCONSISTENT HERewith, AS THE BOARD OF COUNTY COMMISSIONERS MAY DETERMINE; SHALL THE COUNTY'S EXISTING 0.10% SALES AND USE TAX FOR OPEN SPACE ACQUISITION AND IMPROVEMENTS CURRENTLY SET TO EXPIRE IN 2009 BE EXTENDED FOR TWENTY YEARS, TO AND INCLUDING DECEMBER 31, 2029, AT THE RATE OF 0.10% FOR THE PURPOSES OF OPEN SPACE ACQUISITION AND IMPROVEMENTS, AND MANAGEMENT AND MAINTENANCE OF SUCH OPEN SPACE AND IMPROVEMENTS; SHALL SUCH BONDS BE REPAYED FROM THE PROCEEDS OF SUCH EXTENDED TAX AND, TO THE EXTENT PROCEEDS FROM SUCH EXTENDED TAX ARE NOT SUFFICIENT FOR THE REPAYMENT OF SUCH BONDS, FROM OTHER COUNTY OPEN SPACE SALES AND USE TAX REVENUES, THE CONSERVATION TRUST FUND, THE COUNTY'S GENERAL FUND AND OTHER LEGALLY AVAILABLE FUNDS; SHALL THE COUNTY BE AUTHORIZED, IN ORDER TO PROVIDE FOR

THE PAYMENT OF SUCH BONDS, TO ENTER INTO A MULTIPLE-FISCAL YEAR OBLIGATION TO TRANSFER THE PROCEEDS OF SUCH EXTENDED TAX, OTHER COUNTY OPEN SPACE SALES AND USE TAX REVENUES, AND MONEYS FROM THE CONSERVATION TRUST FUND, THE GENERAL FUND AND OTHER LEGALLY AVAILABLE FUNDS TO THE OPEN SPACE CAPITAL IMPROVEMENT TRUST FUND IN AN AMOUNT SUFFICIENT TO PAY THE DEBT SERVICE ON SUCH BONDS AND TO OTHERWISE COMPLY WITH THE COVENANTS OF THE RESOLUTION OR OTHER INSTRUMENTS GOVERNING SUCH BONDS; AND SHALL THE EARNINGS ON THE INVESTMENT OF THE PROCEEDS OF SUCH TAX AND SUCH BONDS, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER-APPROVED REVENUE CHANGE; ALL IN ACCORDANCE WITH BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2007-80?

**Text of Ballot Issue Proposal:**

**RESOLUTION NO. 2007-80**

A RESOLUTION DESCRIBING A PROPOSAL FOR THE EXTENSION OF AN EXISTING 0.10% COUNTYWIDE SALES AND USE TAX; FOR THE ISSUANCE OF OPEN SPACE CAPITAL IMPROVEMENT TRUST FUND BONDS THROUGH A MULTIPLE-FISCAL YEAR COMMITMENT OF REVENUES FROM SUCH TAX, AND FROM OTHER OPEN SPACE SALES AND USE TAX REVENUES, GENERAL FUND MONEYS AND OTHER LEGALLY AVAILABLE FUNDS; AND A VOTER-APPROVED REVENUE CHANGE.

WHEREAS, Article 2, Title 29, Colorado Revised Statutes, (hereinafter the "Article") as amended, provides for the imposition of a county-wide sales and use tax upon approval of a majority of the registered electors of the County voting on such question; and

WHEREAS, on August 31, 1993, the Board of County Commissioners adopted Resolution 93-174, proposing and placing on the 1993 off-year (special) election ballot the approval of a 0.25% county-wide sales and use tax and issuance of open space sales and use tax revenue bonds, the proceeds of said tax and bonds to be spent in accordance with the terms of said Resolution to acquire, improve, manage and maintain open space lands and other open space property interests; and

WHEREAS, the voters of the County of Boulder approved the county-wide sales and use tax and bonds proposal described in said Resolution 93-174, and said county-wide sales and use tax and the revenue bonds issued in connection therewith have been collected and the revenues therefrom expended in accordance with the terms of said Resolution; and

BOULDER COUNTY (Continued)

WHEREAS, the voters of Boulder County approved a 0.10% county-wide sales and use tax on November 7, 2000, as proposed in Resolution No. 2000-113, the revenues from which were committed to expenditure for acquisition of and capital improvements to open space lands in Boulder County, which tax is due to expire on December 31, 2009; and WHEREAS, the goals of the County open space program, as originally stated in Resolution 93-174, and as modified over time, have not as yet been fully realized, in that there are numerous lands and areas for which property interests should be acquired in order to create trails and open space buffers for communities, protect wildlife habitat and preserve important agricultural lands; and

WHEREAS, there remains a critical need for the preservation of open space lands in Boulder County, preserved open space being a fundamental shared value of the citizens of Boulder County, which open space lands can be used for purposes including but not limited to buffers to preserve community identity, natural areas, wildlife habitat and wetlands, allow continuation of existing visual corridors and offer passive recreational use through the development of a recreational trail system, and therefore there is a critical need for county-wide sales and use taxes to finance the acquisition and limited improvement of said lands; and

WHEREAS, the current bond proceeds from the revenues approved by the voters in November, 2000, will soon be expended or committed, and without additional funding sources, no additional uncommitted acquisitions could take place for the future; and

WHEREAS, it is more cost-effective to purchase lands now rather than wait until additional revenues are realized from currently approved sources, since the price inflation of land costs is several times greater than the financing costs through tax-exempt bonds; and

WHEREAS, proposing to extend said 0.10% county-wide sales and use tax for twenty years, through December 31, 2029, with future revenues to be expended for open space acquisition and improvement, for repayment of capital improvement trust fund bonds, and for maintenance and management of open space lands, including but not limited to forest health management projects and wildlife habitat preservation projects, in accordance with the purposes set forth herein, is a cost-effective method of obtaining additional revenues without an increase in the total cumulative county-wide sales and use tax rate; and

WHEREAS, if such extension is approved, revenues collected from the imposition of said 0.10% county-wide sales and use tax up to and including December 31, 2009 would continue to be expended for the purposes and in accordance with the limitations of Resolution No. 2000-113, and Resolution No. 2000-113 would be superseded by this Resolution effective for revenues collected from the imposition of said 0.10% county-wide sales and use tax on and after January 1, 2010; and

WHEREAS, due to the immediacy of the need, open space capital improvement trust fund bonds as authorized by law in a maximum principal amount of \$40,000,000, net of any premium, should be issued in order to allow such acquisitions and improvements to take place as soon as possible, said revenue bonds to be repaid through a multiple-fiscal year

commitment of revenues received from the extended 0.10% county-wide sales and use tax, and, to the extent moneys from such tax are not sufficient, moneys transferred to the Boulder County Open Space Capital Improvement Trust Fund from other open space sales and use tax moneys, the County's general fund, and other legally available funds; and

WHEREAS, this Board finds that the extension of the existing county-wide sales and use tax in the existing amount of 0.10% from the current expiration date of December 31, 2009, through December 31, 2029, with proceeds of such extension to be utilized for open space purposes in accordance with the provisions of this Resolution, and the issuance of up to \$40,000,000 in open space capital improvement trust fund bonds repaid through a multiple-fiscal year commitment of revenues received from the extended 0.10% county-wide sales and use tax, and, to the extent moneys from such tax are not sufficient, moneys transferred to the Boulder County Open Space Capital Improvement Trust Fund from other open space sales and use tax moneys, the County's general fund, and other legally available funds, and the exemption of such tax revenues, bond proceeds and the interest thereon from the fiscal year spending limitations of article X, section 20 of the Colorado Constitution, would permit additional revenues to be utilized now to further accomplish Boulder County's open space goals while lands are still undeveloped and at lower cost to the public than if acquisition were postponed to future years; and

WHEREAS, Boulder County, with voter approval, is statutorily authorized to issue bonds to finance open space acquisitions and improvements, and to repay those bonds from any revenue source available to the County; and

WHEREAS, the Board of County Commissioners of the County of Boulder, State of Colorado, desires to refer to the registered electors of the County of Boulder, State of Colorado, to be determined by a majority voting thereon, the question of whether such taxes, bonds and voter-approved revenue change shall be approved or disapproved; and

WHEREAS, said Article provides for the submission of such a countywide sales and use tax proposal and multiple fiscal year commitment authorization to the registered electors of the County at a general election scheduled within 120 days after adoption of such resolution, but since no general election is scheduled within that time, this proposal shall be placed upon the November 6, 2007 coordinated election ballot as required by Colo. Const., Art. X, Section 20(3)(a); and

WHEREAS, the said Article provides that the County Clerk and Recorder shall publish the text of such tax proposal four separate times, a week apart, in the official newspaper of the County and of each city and incorporated town within the County; and

WHEREAS, Colo. Const., Art. X, Section 20(3)(b), requires certain election notices to be mailed to all registered voters of the County; and

WHEREAS, the said Article provides that the proposal shall contain certain provisions concerning the amount, levying and scope of said tax; and

BOULDER COUNTY (Continued)

WHEREAS, it is the intent of the Board of County Commissioners that, should the proposal to extend the existing county-wide 0.10% sales and use tax, issue new bonds, and obtain a voter-approved revenue change for such tax, bond and earnings proceeds, not be approved by the electorate in November, the existing tax, multiple fiscal year revenue commitment authorization, and existing voter-approved revenue change, shall not in any way be affected by such failed amendment and shall continue in full force and effect as if this Resolution had not been adopted.

NOW, THEREFORE, BE IT RESOLVED that the existing county-wide 0.10% sales and use tax, revenue bond, multiple fiscal year revenue commitment, and revenue change proposal as originally stated in Resolution No. 2000-113 shall be amended as set forth below upon the approval of a majority of registered electors voting thereon.

BE IT FURTHER RESOLVED THAT there shall be referred to the registered electors of the County of Boulder at the coordinated election to be held on Tuesday, November 6, 2007, the following proposal:

1.(a) A countywide one tenth of one percent (0.10%) sales tax in accordance with the provisions of article 2, title 29, C.R.S., as amended, is imposed on the sale of tangible personal property at retail or the furnishing of services in the County of Boulder as provided in paragraph (d) of subsection (1) of section 29-2-105, C.R.S., as amended, and as is more fully hereinafter set forth.

(b) For the purposes of this sales tax proposal, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the limits of the County of Boulder or to a common carrier for delivery to a destination outside the limits of the County of Boulder. The gross receipts from such sales shall include delivery charges when such charges are subject to the state sales and use tax imposed by article 26 of title 39, C.R.S., as amended, regardless of the place to which delivery is made. If a retailer has no permanent place of business in the County of Boulder or has more than one place of business, the place or places at which the retail sales are consummated for the purpose of a sales tax imposed by this proposal shall be determined by the provisions of article 26 of title 39, C.R.S., as amended, and by rules and regulations promulgated by the Colorado Department of Revenue.

(c) The amount subject to tax shall not include the amount of any sales or use tax imposed by article 26 of title 39, C.R.S., as amended.

(d) The tangible personal property and services taxable pursuant to this proposal shall be the same as the tangible personal property and services taxable pursuant to section 39-26-104, C.R.S., as amended, and subject to the same sales tax exemptions as those specified in part 7 of article 26 of title 39, C.R.S., as amended, and further subject to the exemption for sales of food (as defined in section 39-26-102(4.5), C.R.S., as amended) specified in section 39-

26-707 (1) (e), C.R.S., as amended, the exemption for purchases of machinery and machine tools specified in section 39-26-709 (1), C.R.S., as amended, and the exemption of sales and purchases of those items in section 39-26-715(1)(a)(II), C.R.S., as amended.

(e) All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from the sales tax imposed by the County of Boulder when such sales meet both of the following conditions:

(1)The purchaser is a non-resident of or has his principal place of business outside of the County of Boulder; and

(2) Such personal property is registered or required to be registered outside the limits of the County of Boulder under the laws of the State of Colorado.

(f) The countywide sales tax shall not apply to the sale of construction and building materials, as the term is used in section 29-2-109, C.R.S., as amended, if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the County evidencing that a local use tax has been paid or is required to be paid.

(g) The countywide sales tax shall not apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule county equal to or in excess of that sought to be imposed by the County of Boulder. A credit shall be granted against the sales tax imposed by the County of Boulder with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule county. The amount of the credit shall not exceed the sales tax imposed by the County of Boulder.

(h) The sales tax imposed shall be collected, administered and enforced by the Executive Director of the Department of Revenue in the same manner as the collection, administration and enforcement of the Colorado state sales tax, as provided by article 26 of title 39, C.R.S., as amended.

2. A countywide one tenth of one percent (0.10%) use tax in accordance with the provisions of article 2 of title 29, C.R.S., as amended is imposed for the privilege of using or consuming in the County of Boulder any construction and building materials purchased at retail and for the privilege of storing, using, or consuming in the County of Boulder any motor and other vehicles, purchased at retail on which registration is required. The use tax shall not apply:

(a) To the storage, use, or consumption of any tangible personal property the sale of which is subject to a retail sales tax imposed by the County of Boulder;

(b) To the storage, use, or consumption of any tangible personal property purchased for resale in the County of Boulder either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business;

## BOULDER COUNTY (Continued)

(c) To the storage, use, or consumption of tangible personal property brought into the County of Boulder by a non-resident thereof for his own storage, use, or consumption while temporarily within the County; however, this exemption does not apply to the storage, use, or consumption of tangible personal property brought into this state by a non-resident to be used in the conduct of a business in this state;

(d) To the storage, use, or consumption of tangible personal property by the United States government, or the State of Colorado, or its institutions, or its political subdivisions in their governmental capacities only or by religious or charitable corporations in the conduct of their regular religious or charitable functions;

(e) To the storage, use, or consumption of tangible personal property by a person engaged in the business of manufacturing or compounding for sale, profit, or use any article, substance, or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded, or furnished and the container, label, or the furnished shipping case thereof;

(f) To the storage, use, or consumption of any article of tangible personal property the sale or use of which has already been subjected to a legally imposed sales or use tax of another statutory or home rule county equal to or in excess of that imposed by the County of Boulder. A credit shall be granted against the use tax imposed by the County of Boulder with respect to a person's storage, use, or consumption in the County of Boulder of tangible personal property purchased in another statutory or home rule county. The amount of the credit shall be equal to the tax paid by the person by reason of the imposition of a sales or use tax of the other statutory or home rule county on the purchase or use of the property. The amount of the credit shall not exceed the tax imposed by this resolution;

(g) To the storage, use, or consumption of tangible personal property and household effects acquired outside of the County of Boulder and brought into it by a nonresident acquiring residency;

(h) To the storage or use of a motor vehicle if the owner is or was, at the time of purchase, a nonresident of the County of Boulder and purchased the vehicle outside of the County of Boulder for use outside of the County of Boulder and actually so used it for a substantial and primary purpose for which it was acquired and registered, titled, and licensed said motor vehicle outside of the County of Boulder;

(i) To the storage, use or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to November 8, 1994, or, where applicable to such storage, use or consumption after December 31, 2009, pursuant to a written contract for the purchase thereof entered into prior to November 6, 2007;

(j) To the storage, use or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into any time prior to November 8, 1994, or, where applicable to such storage, use or

consumption after December 31, 2009, pursuant to a construction contract bid, let, or entered into prior to November 6, 2007.

3. Except as provided by section 39-26-208, C.R.S., as amended, any use tax imposed shall be collected, enforced and administered by the County of Boulder. The use tax on construction and building materials will be collected by the County building inspector or as may be otherwise provided by intergovernmental agreement, based upon an accurate estimate of building and construction materials costs submitted by the owner or contractor at the time a building permit application is made.

4. If the majority of the registered electors voting thereon vote for approval of this County-wide sales and use tax extension proposal, such existing 0.10% County-wide sales and use tax shall continue to be effective throughout the incorporated and unincorporated portions of the County of Boulder up to and including December 31, 2029.

5. If the majority of the registered electors voting thereon vote for approval of this County-wide sales and use tax extension proposal, revenues collected from the imposition of said 0.10% county-wide sales and use tax up to and including December 31, 2009 would be expended in accordance with Resolution No. 2000-113, and Resolution No. 2000-113 would be superseded by this Resolution effective for revenues collected from the imposition of said 0.10% county-wide sales and use tax beginning January 1, 2010.

6. If the majority of the registered electors voting thereon vote for approval of this proposal, the Board of County Commissioners may issue up to \$40,000,000 maximum principal amount, net of any premium, of open space capital improvement trust fund bonds payable from moneys transferred to the Boulder County Open Space Capital Improvement Trust Fund from moneys from the County's extended 0.10% sales and use tax authorized herein, and to the extent moneys from such tax are not sufficient for the repayment of such bonds, from the County's other open space sales and use taxes, the conservation trust fund, the county's general fund and other legally available funds, in such amount as is necessary to pay the debt service on the bonds and to otherwise comply with the covenants of the resolution to be adopted by the Board of County Commissioners authorizing the bonds and setting the terms thereof, such bonds being issued in accordance with part 5 of article 26 of title 30, C.R.S., as amended.; and

7. The cost of the election shall be paid from the general fund of the County of Boulder.

8. The County Clerk and Recorder shall publish the text of this sales and use tax proposal four separate times, a week apart, in the official newspaper of the County of Boulder and each city and incorporated town within this County.

9. The County Clerk and Recorder, as election officer, shall undertake all measures necessary to comply with the election provisions set forth in Colo. Const., Art. X, Section 20(3), including but not limited to the mailing of required election notices and ballot issue summaries.

BOULDER COUNTY (Continued)

10. The conduct of the election shall conform so far as is practicable to the general election laws of the State of Colorado.

11. The net proceeds from the sales and use tax received by the County of Boulder during the extended period authorized hereby, as well as the net proceeds from the issuance of open space capital improvement trust fund bonds, shall be expended by the County of Boulder for the following purposes:

(a) To acquire fee title interest in real property through all means available and by various types of instruments and transactions, in the County of Boulder for open space when determined by the Board of County Commissioners, acting pursuant to authority as set forth in title 30, C.R.S., and in article 7 of title 29, C.R.S., to be necessary to preserve such areas;

(b) To acquire an interest in real property by other devices, including but not limited to, lease, development rights, mineral and other subsurface rights, and conservation easements, in order to effect the preservation of open space lands, as hereinafter defined, in the County of Boulder;

(c) To acquire water rights and water storage rights for use in connection with real property acquired for open space;

(d) To acquire rights-of-way and easements for access to open space lands and for trails in the County of Boulder and to build and improve such access ways and trails;

(e) To acquire options related to these acquisitions;

(f) To pay for all related costs of acquisition and construction as set forth in subparagraphs (a) through (c) above;

(g) To improve all County of Boulder open space property and trails in accordance with Parks and Open Space policies adopted by the Board of County Commissioners; improvements shall be related to resource management, including but not limited to water improvements (irrigation, domestic use and recreational uses), preservation enhancements (fences, wetlands and wildlife habitat improvements), and passive recreational uses, such as trails, trailhead parking and other access improvements, picnic facilities and restrooms;

(h) To permit the use of these funds for the joint acquisition of open space property with municipalities located within the County of Boulder in accordance with an intergovernmental agreement for open space or with other governmental entities or land trusts;

(i) To pay the costs of issuance and debt service of capital improvement trust fund revenue bonds, including principal and interest thereon, as authorized by this resolution.

(j) To pay for the management and maintenance of open space lands and trails, including but not limited to forest health management projects and wildlife habitat preservation projects.

12. Open space land, for the purposes of this resolution, is generally described as: those lands in which it has been determined by the Board of County Commissioners that it is, or may in the future be, within the public interest to acquire an interest in order to assure their protection and to fulfill one or more of the functions described below. Interests acquired may include fee simple, lease, easements, development rights, and conservation easements.

13. Open space shall serve one or more of the following functions:

(a) urban shaping between or around municipalities or community service areas and buffer zones between residential and non-residential development;

(b) preservation of critical ecosystems, natural areas, scenic vistas and areas, fish and wildlife habitat, natural resources and landmarks, and cultural, historical and archeological areas,;

(c) linkages and trails, access to public lakes, streams and other usable open space lands, stream corridors and scenic corridors along existing highways;

(d) areas of environmental preservation, designated as areas of concern, generally in multiple ownership, where several different preservation methods (including other governmental bodies' participation or private ownership) may need to be utilized;

(e) conservation of natural resources, including but not limited to forest lands, range lands, agricultural land, aquifer recharge areas, and surface water;

(f) preservation of land for outdoor recreation areas limited to passive recreational use, including but not limited to hiking, photography or nature studies, and, if specifically designated, bicycling, horseback riding, or fishing.

14. Once acquired, open space may be used only for passive recreational purposes, for agricultural purposes, or for environmental preservation purposes, all as set forth above.

15. The Board of County Commissioners will annually consult the City Councils and Town Boards of the municipalities within Boulder County to assure that open space preservation and trail projects identified by municipalities are considered in setting county open space acquisition and trail development priorities for the following calendar year.

16. No open space land acquired through the revenues provided by this sales and use tax may be sold, leased, traded, or otherwise conveyed, nor may any exclusive license or permit on such open space land be given, until approval of such disposal by the Board of County Commissioners. Prior to such disposal, the Parks and Open Space Advisory Committee shall review the proposed disposition, and a recommendation shall be forwarded to the Board of County Commissioners. Approval of the disposal may be given only by a majority vote of the members of the Board of County Commissioners after a public hearing held with notice published at least ten (10) days in advance in the official newspaper of the County and of each city and incorporated town within the County, giving the location of the land in question and the intended disposal thereof. No such open space land shall be disposed of until sixty (60) days following the date of Board of County Commissioners' approval of such disposal. If, within such sixty (60) day period, a petition meeting the requirements of §29-2-104, C.R.S., as amended, or its successor statute, is filed with the County Clerk, requesting that such disposal be submitted to a vote of the electors, such disposal shall not become effective until a referendum held in accordance with said statute has been held. The provisions of this paragraph shall not apply to agricultural leases for crop or grazing purposes for a term of ten (10) years or less.

**BOULDER COUNTY (Continued)**

17. If the real property or any interest therein acquired by use of proceeds of said sales and use tax pursuant to paragraph 13 of this resolution be ever sold, exchanged, transferred or otherwise disposed of, the consideration for such sale, exchange, transfer or disposition shall be subject to the same expenditure and use restrictions as those set forth herein for the original proceeds of said sales and use tax, including restrictions set forth in this paragraph; and if such consideration is by its nature incapable of being subject to the restrictions set forth herein, then the proposed sale, exchange, transfer or disposition shall be unlawful and shall not be made.

18. The County of Boulder will not use any of the revenues received from the sales and use tax to acquire an interest, other than an option, in open space land within the community service area of a municipality as designated and recognized by action of the Board of County Commissioners in accordance with the Boulder County Comprehensive Plan or as provided in an intergovernmental agreement with such municipality, without the concurrence of the municipality involved.

19. Revenue generated from activities on open space lands may be used to acquire, and improve open space properties.

20. Interest generated from the revenues of the sales and use tax shall be used for the purposes set forth in this resolution.

21. For purposes of Colo. Const., Art. X, Section 20, the receipt and expenditure of revenues of the sales and use tax and of the revenue bonds and refunding bonds, if any, together with earnings on the investment of the proceeds of the tax and bonds, shall constitute a voter-approved revenue change.

22. The existing county-wide total sales and use tax rate of 0.65%, a portion of which would be extended under this proposal, when added to existing state and municipal sales and use tax rates which are non-exempt under the provisions of section 29-2-108, C.R.S., as amended, and cumulated with the extended 0.10% countywide transportation sales and use tax proposed contemporaneous herewith, results in a total sales and use tax rate in excess of the 6.9 percent limit stated in said statute as follows: Boulder: 7.11%; Boulder (retail food service): 7.26%; Erie: 7.05%; Lafayette: 7.05%; Louisville: 6.925%; Nederland: 7.30%; Superior: 7.01%.

23. The sales and use tax shall expire at 12:00 a.m. on January 1, 2030, and all monies remaining may continue to be expended for the purposes set forth herein until completely exhausted.

24. If any provision of this resolution or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or applications and to this end, the provisions of this resolution are declared to be severable.

25. The proposal as described in this Resolution shall take effect immediately upon the approval of the electorate.

26. A notice of the adoption of this county-wide sales and use tax extension proposal by a majority of the registered electors voting thereon shall forthwith be submitted by the County Clerk and Recorder to the Executive Director of the Department of Revenue, together with a certified copy of this Resolution, prior to November 16, 2007.

27. Should this proposal to extend the existing county-wide 0.10% sales and use tax, issue new bonds, approve the multiple fiscal year commitment of revenues for the payment thereof, and obtain a voter-approved revenue change, not be approved by the electorate in November, the existing tax, multiple fiscal year revenue commitment authorization, and existing voter-approved revenue change, shall not in any way be affected by such failed amendment and shall continue in full force and effect as if this Resolution had not been adopted.

28. The Board of County Commissioners of Boulder County shall take action to set a ballot title for this issue.

IT IS HEREBY DECLARED by the Board of County Commissioners of the County of Boulder and State of Colorado that this resolution is necessary for the immediate preservation of the public health, safety and welfare, and that it shall become effective immediately upon its adoption. ADOPTED this 14<sup>th</sup> day of August, 2007 by the Board of County Commissioners of the County of Boulder, State of Colorado.

The estimated total of Boulder County fiscal year spending for the current year and actual total for each of the past four years and the overall percentage and dollar change for the period are as follows:

	<u>FISCAL YEAR</u>
<u>YEAR</u>	<u>SPENDING</u>
2007	\$211,392,769*
2006	\$205,141,036*
2005	\$184,874,487*
2004	\$171,569,894*
2003	\$166,516,930*

Total Percentage Change from 2003 to 2007: 27 %\*

Total Dollar Change from 2003 to 2007: \$44,875,839\*

\*Figures for 2003 through 2007, include actual and estimated revenues from a 0.25% county-wide open space sales and use tax, from a 0.10% county-wide open space sales and use tax, and from grants, intergovernmental revenues, interest, fines and other exempted revenues, which voters authorized in 1993, 1994, 1997, 1998, and 2000, respectively, to be exempt from the County's general fiscal year spending limit. The figures for 2003 through 2007 include actual and estimated revenues from a 0.10% county transportation projects sales and use tax; and, for 2003 and 2004, a 0.05% fire training centers sales and use tax, both of which were approved and exempted from the County's general fiscal year spending limit by voters in 2001. The figures from 2003 onwards include an ad valorem property tax mill levy increase authorized and exempted by voters in 2002. The actual and estimated revenues for 2004 through 2007 include estimated revenues from a 0.05% county-wide sales and use tax approved by voters in 2003 for non-profit human services, which is also exempt from the County's general fiscal year spending limit.



**BOULDER COUNTY (Continued)**

The actual and estimated revenues for 2005 through 2007 also include revenues from a 0.05% county-wide sales and use tax approved in 2003 for offender management capital construction and equipment, programs for alternatives to jail incarceration, and construction and equipping of a new addiction recovery center, which is also exempt from the County's general fiscal year spending limit; and a 0.1% county-wide sales and use tax approved by voters in 2004 for the acquisition and maintenance of open space, which is also exempt from the County's general fiscal year spending limit . All estimates for 2007 are based on the TABOR definition of fiscal year spending and limited revenues, although the County's fiscal year spending, revenues, and property tax revenues have been exempted from the TABOR limits by action of the voters in 2005.

County estimates for the 2010 revenues from the sales and use tax involved here (first full fiscal year of the tax extension) and for fiscal year spending in 2010 excluding revenues from the extended sales and use tax involved here are as follows:

	<b>MAXIMUM FISCAL YEAR 2010 SPENDING WITHOUT THE SALES AND USE TAX REVENUES**</b>
<b><u>2010 0.10% OPEN SPACE SALES AND USE TAX REVENUES</u></b>	<b><u>USE TAX REVENUES**</u></b>
\$4,800,000	\$237,014,893**

\*\*The maximum fiscal year spending for 2010 is calculated excluding the following taxes which are due to expire prior to 2010: Revenues from a 0.10% county transportation projects sales and use tax which was approved and exempted from the County's general fiscal year spending limit by voters in 2001; revenues from a 0.10% county-wide open space sales and use tax approved by voters to be exempt from the County's general fiscal year spending limit in 2000; and estimated revenues from a 0.05% county-wide sales and use tax approved by voters in 2003 for non-profit human services, which is also exempt from the County's general fiscal year spending limit. All estimates for 2010 are based on the TABOR definition of fiscal year spending and limited revenues, although the County's fiscal year spending, revenues, and property tax revenues have been exempted from the TABOR limits by action of the voters in 2005.

**Proposed Open Space Capital Improvement Trust  
Fund Bond Issue:**

Maximum principal amount: \$40,000,000.  
 Estimated maximum annual repayment cost:  
 \$3,245,425.  
 Maximum total repayment cost: \$73,000,000.  
**Total of Current Revenue Bond Issues\*\*\***  
 Total current principal amount: \$204,860,000  
 Total maximum annual repayment cost: \$22,009,890  
 Total remaining repayment cost: \$285,774,216

\*\*\*As of November 6, 2007.

**Statement submitted in favor of County Issue 1A:**

County Issue 1A enables Boulder County to continue preserving, improving and maintaining important open lands around the county. It continues an existing 1 tenth of a cent sales tax, or 10 cents on a \$100 purchase. It does not increase taxes above the current rate, it simply carries forward an existing small amount.

The preservation of open lands is vital to sustaining our quality of life in Boulder County. As urban sprawl from Denver encroaches on our way of life, there is much to do in terms of managing growth and protecting wildlife habitat and agriculture. Critical wildlife corridors and significant parcels of land will be available for open space purchase in the immediate future. If 1A passes, we will be able to safeguard these lands for future generations. If not, we'll see more development throughout rural Boulder County.

We live in a region with significant growth pressures. State planners estimate that Colorado's Front Range – from Colorado Springs to Fort Collins - will grow by more than 3 million people in the next 25 years. This rapid growth intensifies the need for preserving our remaining open spaces. Further, Boulder County's economic health is directly linked to how well we protect our environment.

Without the continuation of this tax, Boulder County won't be able to purchase additional open space for many years and will face real limitations on funds needed to build new trails and facilities. Current open space taxes only generate enough revenue to pay for the land that has already been acquired. If 1A passes, Boulder County will be able to buy and preserve key parcels now before they're bought up by developers and while prices are still affordable.

The remaining land that should be preserved includes wildlife habitat; urban buffers between communities; working farms and ranches; and trail linkages. These parcels are often adjacent to or surrounded by other open space land. If we fail to conserve these lands, the impact on current open space will be significant.

Issue 1A also provides funds for maintaining and improving the land we have. It will help pay for weed management, wetland and riparian area enhancements, trail and facility construction and maintenance, forest management, wildlife habitat improvements, agricultural management and more.

The choice is clear. We can pass 1A and continue to protect our quality of life and our rural lands or we can defeat 1A and risk development and sprawl. We can protect wild places for wildlife or we can allow wild places to sprout new houses and attract widespread development.

Boulder County is known statewide and nationally for our land preservation efforts, for our trails, our preservation of historic structures and our efforts to manage growth.

Issue 1A maintains a very small tax that allows us to continue these efforts.

Vote YES for wildlife, for farmlands, for trails and riparian areas and for stopping sprawl's march within our borders.

YES for the environment. YES for sensible land use. YES for open space. YES on 1A.



BOULDER COUNTY (Continued)

Summary of statements submitted in opposition to County Issue 1A:

After 89,000 acres purchased, three sales taxes and nearly \$200 million debt, it's time to put the brakes on Boulder County's runaway open space program. The commissioners have devoted far too many resourced toward open space, resulting in money being siphoned away from vital county services such as infrastructure, public safety and social services. Excessive open space in Boulder County has proved to have many unintended consequences, most notably unaffordable housing in Boulder. The average sale price of a 3-bedroom home in Boulder is more than \$525,000. Boulder also has a weak business climate due to high sales taxes and stifling environmental restrictions. The new Twenty Ninth Street retail center performed poorly in its first year. Broomfield formed its own county several years ago to allow dynamic projects like Flatirons Crossing and the Broomfield Event Center to flourish. Defeat of Issue 1A would allow this portion of open space sales taxes to expire at the end of 2009 and help to reduce the stranglehold that open space madness has on the county economy.

The County wants us to pay \$33,000,000 in interest to borrow \$40,000,000. That means that \$33,000,000 of our hard-earned tax dollars will not be invested in open space, but instead will end up in the pockets of bond investors. The County should not be given the authority to use revenue from the County's General Fund (which is funded mostly from property taxes) to pay off bonded indebtedness contracted through sales and use taxes.

It is not fair to them to burden our children and grandchildren with long-term debt of this kind.

**NOTICE OF ELECTION ON A REFERRED MEASURE**

**County Issue 1B (Transportation Sales and Use Tax Extension and Revenue Change):**

Ballot Title:

WITH NO INCREASE IN ANY COUNTY TAX, SHALL THE COUNTY'S EXISTING 0.10% SALES AND USE TAX FOR TRANSPORTATION IMPROVEMENTS BE EXTENDED TO AND INCLUDING JUNE 30, 2024 FOR THE PURPOSES OF ROAD IMPROVEMENTS, INTERSECTION SAFETY IMPROVEMENTS, BIKE PATHS AND TRAILS, TRANSIT EQUIPMENT, TRANSIT OPERATIONS AND MAINTENANCE, AND TRANSPORTATION DEMAND MANAGEMENT PROGRAMS; AND SHALL THE EARNINGS ON THE INVESTMENT OF THE PROCEEDS OF SUCH TAX CONSTITUTE A VOTER-APPROVED REVENUE CHANGE; ALL IN ACCORDANCE WITH BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2007-79?

Text of Ballot Issue Proposal:

**RESOLUTION NO. 2007-79\***

[\*With revised Exhibit A as approved in Resolution No. 2007-97.]

**A RESOLUTION DESCRIBING A PROPOSAL FOR THE EXTENSION OF THE 0.10% COUNTYWIDE TRANSPORTATION SALES AND USE TAX; PROVIDING FOR THE USE OF PROCEEDS OF SUCH TAX FOR TRANSPORTATION IMPROVEMENTS; AND A VOTER-APPROVED REVENUE CHANGE.**

WHEREAS, Article 2, Title 29, C.R.S., (hereinafter the "Article") as amended, provides for the imposition of a county-wide sales and use tax upon approval of a majority of the registered electors of the County voting on such question; and

WHEREAS, there is a continuing need for capital improvements to the transportation system in Boulder County, including improvements in public roads within the County for traffic congestion reduction and safety enhancements, as well as alternative transportation mode improvements, including projects to accommodate public transit, for bicycle/pedestrian routes and trails, and for transportation demand management programs; and

WHEREAS, on November 6, 2001, the voters of Boulder County approved a 0.10% countywide sales and use tax for transportation improvements and alternative transportation modes projects, as described in Resolution No. 2001-128; and WHEREAS, said county-wide sales and use tax in the amount of 0.10% is effective for a period of seven (7) years up to and including June 30, 2009; and

WHEREAS, this Board desires to refer an extension of the 0.10% countywide sales and use tax to be effective through June 30, 2024, for such transportation improvements and projects to the registered electors of the County of Boulder, State of Colorado, to be determined by a majority voting thereon; and

WHEREAS, certain projects are critically needed and it is more cost-effective to utilize bond proceeds in the early years of the program rather than wait until additional revenues are realized from currently approved sources, since those needs will predate the receipt of funds from the extended tax and the price inflation of construction costs is greater than the financing costs through tax-exempt bonds; and

WHEREAS, proposing to extend said 0.10% county-wide sales and use tax for fifteen (15) additional years from its current expiration, to expire June 30, 2024, with revenues from said extended period to be expended for the transportation improvements and projects in accordance with the purposes set forth herein, is a cost-effective method of obtaining additional revenues which can used for said purposes as well as a revenue bond issue, the proceeds of which will be used for said purposes, without an increase in the total cumulative countywide sales and use tax rate; and

BOULDER COUNTY (Continued)

WHEREAS, if such extension is approved, revenues collected from the imposition of said 0.10% countywide sales and use tax up to and including June 30, 2009 would continue to be expended for the purposes and in accordance with the limitations of Resolution No. 2001-128, and Resolution No. 2001-128 would be superseded by this Resolution effective for revenues collected from the imposition of said 0.10% countywide sales and use tax on and after July 1, 2009; and

WHEREAS, this Board finds that the extension of the existing countywide sales and use tax in the existing amount of 0.10% for an additional period of fifteen (15) years from the current expiration date of June 30, 2009, to be effective to and including June 30, 2024, with proceeds of such extension to be utilized for transportation purposes in accordance with the provisions of this Resolution, and the exemption of such tax revenues and the interest thereon from the fiscal year spending limitations of article X, section 20 of the Colorado Constitution, would permit additional revenues to be utilized now to further accomplish Boulder County's transportation goals to meet both critical and long-range needs at lower cost to the public than if such improvements and projects were all postponed to future years; and

WHEREAS, it is the intent of the Board of County Commissioners that, should the proposal to extend the existing countywide 0.10% sales and use tax, issue new bonds, and obtain a voter-approved revenue change for such tax, bond and earnings proceeds, not be approved by the electorate in November, the existing tax and existing voter-approved revenue change, shall not in any way be affected by such failed amendment and shall continue in full force and effect as if this Resolution had not been adopted; and

WHEREAS, said Article provides for the submission of such a sales and use tax proposal to the registered electors of the County at an election called by resolution of the Board of County Commissioners; and Section 104 (3) of said Article provides that if no general election is scheduled within 120 days after adoption of such resolution, the Board of County Commissioners shall submit the sales and use tax proposal to the registered electors at a special election, and therefore it is appropriate to refer this proposal to the odd-year coordinated election to be held on November 6, 2007, as required by Colo. Const., Art. X, Section 20(3)(a); and

WHEREAS, the said Article provides that the County Clerk and Recorder shall publish the text of such tax proposal four separate times, a week apart, in the official newspaper of the County and of each city and incorporated town within the County; and

WHEREAS, Colo. Const., Art. X, Section 20(3)(b), requires certain election notices to be mailed to all registered voters of the County; and

WHEREAS, the said Article provides that the proposal shall contain certain provisions concerning the amount, levying and scope of said tax.

NOW, THEREFORE, BE IT RESOLVED that the existing countywide 0.10% sales and use tax and revenue change proposal as originally stated in Resolution No. 2001-128 shall be amended as set forth below upon the approval of a majority of registered electors voting thereon.

BE IT FURTHER RESOLVED that there shall be referred to the registered electors of the County of Boulder at the coordinated election to be held on Tuesday, November 6, 2007, the following proposal:

1. (a) A countywide one tenth of one percent (0.10%) sales tax in accordance with the provisions of article 2, title 29, C.R.S., as amended, is imposed on the sale of tangible personal property at retail or the furnishing of services in the County of Boulder as provided in paragraph (d) of subsection (1) of section 29-2-105, C.R.S., as amended, and as is more fully hereinafter set forth. (b) For the purposes of this sales tax proposal, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the limits of the County of Boulder or to a common carrier for delivery to a destination outside the limits of the County of Boulder. The gross receipts from such sales shall include delivery charges when such charges are subject to the state sales and use tax imposed by article 26 of title 39, C.R.S., as amended, regardless of the place to which delivery is made. If a retailer has no permanent place of business in the County of Boulder or has more than one place of business, the place or places at which the retail sales are consummated for the purpose of a sales tax imposed by this proposal shall be determined by the provisions of article 26 of title 39, C.R.S., as amended, and by rules and regulations promulgated by the Colorado Department of Revenue.

(c) The amount subject to tax shall not include the amount of any sales or use tax imposed by article 26 of title 39, C.R.S., as amended.

(d) The tangible personal property and services taxable pursuant to this proposal shall be the same as the tangible personal property and services taxable pursuant to section 39-26-104, C.R.S., as amended, and subject to the same sales tax exemptions as those specified in part 7 of article 26 of title 39, C.R.S., as amended, and further subject to the exemption for sales of food (as defined in section 39-26-102(4.5), C.R.S., as amended) specified in section 39-26-707 (1) (e), C.R.S., as amended, the exemption for purchases of machinery and machine tools specified in section 39-26-709 (1), C.R.S., as amended, and the exemption of sales and purchases of those items in section 39-26-715(1)(a)(II), C.R.S., as amended.

(e) All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from the sales tax imposed by the County of Boulder when such sales meet both of the following conditions:

- (1) The purchaser is a non-resident of or has his principal place of business outside of the County of Boulder; and
- (2) Such personal property is registered or required to be registered outside the limits of the County of Boulder under the laws of the State of Colorado.

(f) The countywide sales tax shall not apply to the sale of construction and building materials, as the term is used in section 29-2-109, C.R.S., as amended, if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the County evidencing that a local use tax has been paid or is required to be paid.

BOULDER COUNTY (Continued)

(g) The countywide sales tax shall not apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule county equal to or in excess of that sought to be imposed by the County of Boulder. A credit shall be granted against the sales tax imposed by the County of Boulder with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule county. The amount of the credit shall not exceed the sales tax imposed by the County of Boulder.

(h) The sales tax imposed shall be collected, administered and enforced by the Executive Director of the Department of Revenue in the same manner as the collection, administration and enforcement of the Colorado state sales tax, as provided by article 26 of title 39, C.R.S., as amended.

2. A countywide one tenth of one percent (0.10%) use tax in accordance with the provisions of article 2 of title 29, C.R.S., as amended is imposed for the privilege of using or consuming in the County of Boulder any construction and building materials purchased at retail and for the privilege of storing, using, or consuming in the County of Boulder any motor and other vehicles, purchased at retail on which registration is required. The use tax shall not apply:

(a) To the storage, use, or consumption of any tangible personal property the sale of which is subject to a retail sales tax imposed by the County of Boulder;

(b) To the storage, use, or consumption of any tangible personal property purchased for resale in the County of Boulder either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business;

(c) To the storage, use, or consumption of tangible personal property brought into the County of Boulder by a non-resident thereof for his own storage, use, or consumption while temporarily within the County; however, this exemption does not apply to the storage, use, or consumption of tangible personal property brought into this state by a non-resident to be used in the conduct of a business in this state;

(d) To the storage, use, or consumption of tangible personal property by the United States government, or the State of Colorado, or its institutions, or its political subdivisions in their governmental capacities only or by religious or charitable corporations in the conduct of their regular religious or charitable functions;

(e) To the storage, use, or consumption of tangible personal property by a person engaged in the business of manufacturing or compounding for sale, profit, or use any article, substance, or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded, or furnished and the container, label, or the furnished shipping case thereof;

(f) To the storage, use, or consumption of any article of tangible personal property the sale or use of which has already been subjected to a legally imposed sales or use tax of another statutory or home rule county equal to or in excess of that imposed by the County of Boulder. A credit shall be granted against the use tax imposed by the County of Boulder with respect to a person's storage, use, or consumption in the County of Boulder of tangible personal property purchased in another statutory or home rule county. The amount of the credit shall be equal to the tax paid by the person by reason of the imposition of a sales or use tax of the other statutory or home rule county on the purchase or use of the property. The amount of the credit shall not exceed the tax imposed by this resolution;

(g) To the storage, use, or consumption of tangible personal property and household effects acquired outside of the County of Boulder and brought into it by a nonresident acquiring residency;

(h) To the storage or use of a motor vehicle if the owner is or was, at the time of purchase, a nonresident of the County of Boulder and purchased the vehicle outside of the County of Boulder for use outside of the County of Boulder and actually so used it for a substantial and primary purpose for which it was acquired and registered, titled, and licensed said motor vehicle outside of the County of Boulder;

(i) To the storage, use or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to November 6, 2001, or, where applicable to such storage, use or consumption after June 30, 2009, pursuant to a written contract for the purchase thereof entered into prior to November 6, 2007;

(j) To the storage, use or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into any time prior to November 6, 2001, or, where applicable to such storage, use or consumption after June 30, 2009, pursuant to a construction contract bid, let, or entered into prior to November 6, 2007.

3. Except as provided by section 39-26-208, C.R.S., as amended, any use tax imposed shall be collected, enforced and administered by the County of Boulder. The use tax on construction and building materials will be collected by the County building inspector or as may be otherwise provided by intergovernmental agreement, based upon an accurate estimate of building and construction materials costs submitted by the owner or contractor at the time a building permit application is made.

4. If the majority of the registered electors voting thereon vote for approval of this 0.10% countywide sales and use tax extension proposal, such 0.10% countywide sales and use tax shall be effective throughout the incorporated and unincorporated portions of the County of Boulder to and including June 30, 2024.

5. The cost of the election shall be paid from the general fund of the County of Boulder.

## BOULDER COUNTY (Continued)

6. The County Clerk and Recorder shall publish the text of this sales and use tax proposal four separate times, a week apart, in the official newspaper of the County of Boulder and each city and incorporated town within this County.

7. The County Clerk and Recorder, as election officer, shall undertake all measures necessary to comply with the election provisions set forth in Colo. Const., Art. X, Section 20(3), including but not limited to the mailing of required election notices and ballot issue summaries.

8. The conduct of the election shall conform so far as is practicable to the general election laws of the State of Colorado.

9. Beginning July 1, 2009, the net proceeds from the 0.10% county-wide sales and use tax received by the County of Boulder shall be expended by the County of Boulder for the purpose of funding transportation improvements, including improvements to public roads within the County for traffic congestion reduction and safety enhancements, as well as alternative transportation mode improvements, including capital acquisitions, improvements, and projects to accommodate public transit and for bicycle/pedestrian routes and trails, and transportation demand management projects. Projects to be funded through the proceeds of the sales and use tax may include projects such as those set forth on the attached Exhibit A, and/or for similar projects for public roads within the County, for accommodation of public transit, and for bicycle/pedestrian routes and trails, and transportation demand management projects.

10. A special fund, known as the "Boulder County Transportation Projects Fund" (the "Transportation Projects Fund") exists in the Boulder County Road and Bridge Fund, into which eighty-five percent (85%) of the net proceeds of this sales and use tax shall be deposited, and expenditures from which shall be made solely for the purposes of the improvements to public roads within the County, for commuter bikeways and expanded road shoulders to accommodate bikes and other legal road uses, for capital acquisitions, improvements, maintenance, operations, and other projects for the accommodation of public transit, for transportation demand management projects. Interest generated from the revenues so deposited shall also be deposited in the Transportation Projects Fund and used for the purposes set forth herein.

11. A special fund, known as the "Boulder County Alternative Transportation Projects Fund" (the "Alternative Transportation Fund") exists in the Boulder County General Fund, into which all proceeds of the extended sales and use tax except those deposited in the Transportation Projects Fund shall be deposited, and expenditures from which shall be made solely for the purposes of capital acquisitions, improvements, and other projects for off-road bicycle/pedestrian routes and trails. Interest generated from the revenues so deposited shall also be deposited in the Alternative Transportation Fund and used for the purposes set forth herein.

12. Monies deposited in the Transportation Projects Fund and Alternative Transportation Fund will be appropriated annually as determined by the Boulder County Board of County Commissioners in its sole discretion. Prior to determination of its annual budget and appropriations, the Board of County Commissioners shall hold a public hearing on proposed expenditures for transportation improvement projects to be funded in the next fiscal year from the Transportation Projects Fund, for which public hearing each city and town in the County shall have been given notice. In addition, a public hearing on the question of such funding shall also have been held by the Boulder County Consortium of Cities. However, nothing contained herein shall be construed as creating a claim by any group or entity for receipt of such funds.

13. For purposes of Colo. Const., Art. X, Section 20, the receipt and expenditure of revenues of the sales and use tax together with earnings on the investment of the proceeds of the tax shall constitute a voter-approved revenue change.

14. The existing county-wide total sales and use tax rate of 0.65%, a portion of which would be extended under this proposal, when added to existing state and municipal sales and use tax rates which are non-exempt under the provisions of section 29-2-108, C.R.S., as amended, and cumulated with the contemporary extended open space sales and use tax results in a total sales and use tax rate in excess of the 6.9 percent limit stated in said statute as follows: Boulder: 7.11%; Boulder (retail food service): 7.26%; Erie: 7.05%; Lafayette: 7.05%; Louisville: 6.925%; Nederland: 7.30%; Superior: 7.01%.

15. If any provision of this resolution or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or applications and to this end, the provisions of this resolution are declared to be severable.

16. The proposal as described in this Resolution shall take effect immediately upon the approval of the electorate.

17. The sales and use tax shall expire at 12:00 a.m. on July 1, 2024, and all monies remaining may continue to be expended for the purposes set forth herein until completely exhausted.

18. A notice of the adoption of this county-wide sales and use tax addition proposal by a majority of the registered electors voting thereon shall be submitted by the County Clerk and Recorder to the Executive Director of the Department of Revenue, together with a certified copy of this Resolution, prior to November 16, 2007.

19. The Board of County Commissioners of Boulder County shall take action to set a ballot title for this issue.

IT IS HEREBY DECLARED by the Board of County Commissioners of the County of Boulder and State of Colorado that this resolution is necessary for the immediate preservation of the public health, safety and welfare, and that it shall become effective immediately upon its adoption.

ADOPTED this 14<sup>th</sup> day of August, 2007 by the Board of County Commissioners of the County of Boulder, State of Colorado.

## EXHIBIT "A"

**TRANSPORTATION SALES TAX EXTENSION – PROPOSED PROJECT LIST**

SEPTEMBER 4, 2007

<u>FINAL</u> Project	INITIAL COST ASSUMPTION (1, 2)			15
	Total Capital Cost	Oper-ations	Fed or other Match	Net County
Listed by category and cost (highest to lowest)	(\$ ,000)	(\$ ,000/yr)	(\$ ,000)	
<b>ROADWAY PROJECTS</b>				
<b>1 SG42 Improvements – Empire Road to Baseline Road.</b> High priority for City. On Regional Transportation Plan. Assumes 75/25 match by Colorado DOT and participation By city and/or other parties	12,650		9,488	3,163
<b>2 Isabelle/Valmont Reconstruction 75<sup>th</sup> to 119<sup>th</sup>.</b> Completion of roadway realignment, intersection improvements (including roundabout at 119 <sup>th</sup> /Leon Wurl Parkway), and bikeway shoulders.	4,500		500	4,000
<b>3 SH66 Improvements – Main to Hover.</b> Request from City of Longmont to Four-lane highway. Provide matching funds for future TIP funding. May include operational improvements or segments of project such	4,080		2,040	2,040
<b>4 South Boulder Road Widening – Mallory Drive to 120<sup>th</sup>.</b> Widen eastern most section of S. Boulder Road (0.6 miles) from 2 lanes to 4 lanes. Reconstruct intersection of 120 <sup>th</sup> to accommodate new cross section and reconstruct bridge over Coal Cr.	8,400		5,100	3,300
<b>5 McCaslin/Coalton Intersection</b> Reconstruct intersection for improved access to new trailhead at Coalton Road. Improve pedestrian crossing and signalization.	1,200			1,200
<b>6 75<sup>th</sup> Street – Plateau Road Intersection.</b> Safely improvements to realign Curves and reduce bottle-neck That transitions to 75 <sup>th</sup> .	800			800
<b>7 North 63<sup>rd</sup> Street – Niwot</b>	893			893

BOULDER COUNTY (Continued)

	<b>to Nelson.</b>	
	Completion of roadway	
	Reconstruction and bikeway	
	Shoulders along 63 <sup>rd</sup> . Would	
	Include bridge replacement	
	Over Lefthand Creeek.	
<b>8</b>	<b>Stone Canyon / SH 07 Intersection</b>	350
	<b>Improvements.</b>	350
	Work with CDOT to identify	
	signalization needs and	
	associated intersection improvements	
	to improve safety and access.	
<b>9</b>	<b>Dillon Road Widening –</b>	250
	<b>96<sup>th</sup> to 104<sup>th</sup>.</b>	250
	Intersection and roadway capacity.	
	County cost-share with city. Final	
	phase of 2001 Sales Tax project.	
<b>10</b>	<b>Roadway Surface Maintenance.</b>	385
	Overlay and reconstruction of	
	county maintained roadways.	

**SHOULDER PROJECTS**

<b>11</b>	<b>East County Line</b>	4,000	4,000
	<b>Road Shoulders -</b>		
	<b>SH119 to Jasper Rd.</b>		
	<b>and Austin Ave. to State</b>		
	<b>Highway 7.</b>		
	Add shoulders to roadway.		
<b>12</b>	<b>State Highway 93 Shoulders</b>	2,,300	2,300
	<b>– SH170 to SH128.</b>		
	Expand roadbed, slopes, and add		
	shoulders. Need to coordinate with CDOT		
<b>13</b>	<b>Lee Hill Drive – 4<sup>th</sup> Street to</b>	1,800	1,800
	<b>Olde Stage Road.</b>		
	Reconstruct roadway and add		
	shoulders to road to improve		
	bicycle access and safety to		
	Wagon Wheel and Olde Stage Rd.		
	Replaces previous plan to add		
	shoulders on Olde Stage Co		
<b>14</b>	<b>Niwot/Neva Shoulders – Foothills</b>	1,700	1,700
	<b>Highway to N. 63<sup>rd</sup>.</b>		
	Add shoulders to roadway.		
<b>15</b>	<b>Hygiene Shoulders – Foothills</b>	1,500	1,500
	<b>Highway to 75<sup>th</sup> Street.</b>		
	Add shoulders to roadway.		
<b>16</b>	<b>Cherryvale Road Shoulders -</b>	800	800
	<b>Baseline to Arapahoe.</b>		
	Add shoulders to County		
	section of roadway.		
<b>17</b>	<b>SH170 (Eldorado Springs Dr.) -</b>	2,340	540
	<b>West of SH93.</b>	1,800	
<b>18</b>	<b>SH7 Bike Lanes – 5<sup>th</sup> Avenue</b>	920	920
	<b>to Broadway.</b>		

BOULDER COUNTY (Continued)
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<b>19</b>	<b>63<sup>rd</sup> Street Bike Lanes – SH119 to Lookout Road.</b> Add bike lanes for SB 63 <sup>rd</sup> Street to intersection improvement project.	700		700
<b>20</b>	<b>Niwot Road Shoulders - 95<sup>th</sup> to SH287.</b> Shoulders to roadway. 2.0 miles	Add 615		615
<b>21</b>	<b>71<sup>st</sup> Street – Lookout Road to Niwot Road.</b> add shoulders to roadway. 1.0 miles in city and county.	443		443
<b>22</b>	<b>79<sup>th</sup> Street – SH52 to Lookout Road.</b> Add shoulders to roadway. 1.0 miles In city and county.	414		414
<b>23</b>	<b>Arapahoe Rd. – N. 119<sup>th</sup> to E. County Line Rd.</b> Add shoulders to roadway. 1.0 miles In city and county.	400		400

**TRANSIT PROJECTS**

<b>24</b>	<b>Eco Pass Support Programs.</b> Continue CTEPS program to support Eco Pass distribution. Include directed marketing and incentives for all types of alternative modes use.	250		
<b>25</b>	<b>96L Transit Route (Erie, Lafayette, Louisville, Superior).</b> Continue support for north-south transit Service to US36 from eastern county Once federal funds run o.	90		
<b>26</b>	<b>BOLT/J.</b> Annual support for regional service between Longmont and Boulder. Based on proposed 2007 partnership buy-up.		110	
<b>27</b>	<b>“L” Route.</b> Annual support of regional service between Longmont and US36 Corridor. Extend peak-hour service and improve schedule consistency on Local route.		80	
<b>28</b>	<b>JUMP.</b> Continued annual support of local service between Boulder And Lafayette.		80	
<b>29</b>	<b>Special Transit Bus Barn.</b> Local match for FTA funding. Identified as high priority for special services sub-committee During TEP process.	1,000	500	500
<b>30</b>	<b>“Y” Route.</b> Support increased regional service Between Lyons and Boulder. Add One additional AM and one		20	



BOULDER COUNTY (Continued)

Additional PM trip.

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**PEDESTRIAN PROJECTS**

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<b>31</b>	<b>SH119 Pedestrian Underpass - Hover Road.</b> Underpass to improve transit Stop safety and intersection Operations at Hover Road.	3,000	2,000	1,000
<b>32</b>	<b>Ped Connection to Gunbarrel Station.</b> Provide pedestrian connection to Gunbarrel Fastracks Station. Cost share with city/RTD.	1,150		1,150
<b>33</b>	<b>SH42 Pedestrian Underpass - S. of Paschal.</b> Pedestrian underpass under SH42 south of Paschal to improve Safety and access.	1,200	600	600
<b>34</b>	<b>SH119 Pedestrian Underpass - Airport Road.</b> To improve transit stop safety And improve bicycle access to LoBo Trail.	900	600	300
<b>35</b>	<b>Airport Road Sidewalk.</b> Completion of Airport Road Widening project from 2001 Sales Tax project.	250		250

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**TRAILS PROJECT**

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<b>36</b>	<b>US36 Bikeway.</b> Construct bikeway from Table Mesa Drive to Rock Creek Trail. Local match for	8,900	20	7,120	2,080
<b>37</b>	<b>Feeder Canal Trail - Boulder Reservoir to SH66.</b> Trail construction including 11 miles of soft-surface trail, grade-separated crossing of Nelson Road, bridges over Lefthand Creek and the supply canal, and environmental pro	3,410		1,500	1,910
<b>38</b>	<b>St Vrain Greenway Trail - Golden Ponds to 61<sup>st</sup>.</b> Complete section from Longmont to 61 <sup>st</sup> Street	1,815		400	1,415
<b>39</b>	<b>Union Pacific Rail Trail - Boulder to Erie.</b> Environmental inventory and potential construction of high priority sections.	1,690		700	990

BOULDER COUNTY (Continued)

<b>40 Coal Creek / Rock Creek Trail - 120<sup>th</sup> to Flagg Park.</b>	828	828
Completion of eastern connection of Coal Creek Trail and Rock Creek Trail and connection of both to Flagg Park Trailhead.		
<b>41 Coal Creek Trail - Mayhoffer to Marshall Mesa Trail.</b>	570	570
Western most section of Coal Creek Trail. Connection to City of Boulder trail network. Two ditch crossings, trailhead. Start with design.		
<b>42 ECL Road – St. Vrain Needed Greenway Underpass.</b>	960	480 480
For extension of Longmont trail.		
<b>43 St. Vrain Greenway Trail - 61<sup>st</sup> to US36.</b>	686	400 286
Complete section from 61 <sup>st</sup> Street to Lyons trails network		
<b>44 CR130 Trail – Nederland.</b>	276	276
Design and construct trail to high school as per Nederland Trails Plan.		

	77,689	1,035	33,528	59,687	%
	Capital Cost *	Oper-ations (annual) *	Fed or other match *	Net County	
Roadway Reconstruction/Safety Projects	33,123	385	17,128	21,770	36%
Road / Bike Shoulders Projects	17,931		1,800	16,131	27%
Transit Projects	1,000	630	800	9,650	16%
Pedestrian Facilities Projects	6,500		3,200	3,300	6%
Trails Projects	19,136	20	10,600	8,836	15%
	<b>77,689</b>	<b>1,035</b>	<b>33,528</b>	<b>59,687</b>	
				total estimated benefit (local & fed/other)	93,214
				estimated years of funding at \$4.0 M per year	<b><u>14.9</u> years</b>

1 NOTE: Cost assumptions are for program feasibility purposes only and denote neither budgetary amounts nor allocation to specific projects. They reflect best available information and will be updated as additional information is received.

2 NOTE: Allocated costs subject to future reevaluation due to actual circumstances and need based on availability of matching funds.

**BOULDER COUNTY (Continued)**

Issue 1B is a proposal for an extension of an existing sales and use tax, and as such, no fiscal year information is required to be supplied here. However, for voter edification only, the following fiscal year spending information is supplied. The estimated total of Boulder County fiscal year spending for the current year and actual total for each of the past four years and the overall percentage and dollar change for the period are as follows:

<u>YEAR</u>	<u>FISCAL YEAR SPENDING</u>
2007	\$ 211,392,769*
2006	\$205,141,036*
2005	\$184,874,487*
2004	\$171,569,894*
2003	\$166,516,930*

Total Percentage Change from 2003 to 2007: 27 %\*

Total Dollar Change from 2003 to 2007: \$44,875,839\*

\*Figures for 2003 through 2007, include actual and estimated revenues from a 0.25% county-wide open space sales and use tax, from a 0.10% county-wide open space sales and use tax, and from grants, intergovernmental revenues, interest, fines and other exempted revenues, which voters authorized in 1993, 1994, 1997, 1998, and 2000, respectively, to be exempt from the County's general fiscal year spending limit. The figures for 2003 through 2007 include actual and estimated revenues from a 0.10% county transportation projects sales and use tax; and, for 2003 and 2004, a 0.05% fire training centers sales and use tax, both of which were approved and exempted from the County's general fiscal year spending limit by voters in 2001. The figures from 2003 onwards include an ad valorem property tax mill levy increase authorized and exempted by voters in 2002. The actual and estimated revenues for 2004 through 2007 include estimated revenues from a 0.05% county-wide sales and use tax approved by voters in 2003 for non-profit human services, which is also exempt from the County's general fiscal year spending limit. The actual and estimated revenues for 2005 through 2007 also include revenues from a 0.05% county-wide sales and use tax approved in 2003 for offender management capital construction and equipment, programs for alternatives to jail incarceration, and construction and equipping of a new addiction recovery center, which is also exempt from the County's general fiscal year spending limit; and a 0.1% county-wide sales and use tax approved by voters in 2004 for the acquisition and maintenance of open space, which is also exempt from the County's general fiscal year spending limit. All estimates for 2007 are based on the TABOR definition of fiscal year spending and limited revenues, although the County's fiscal year spending, revenues, and property tax revenues have been exempted from the TABOR limits by action of the voters in 2005.

County estimates for the 2010 revenues from the sales and use tax involved here (first full fiscal year of the tax extension) and for fiscal year spending in 2010 excluding revenues from the extended sales and use tax involved here are as follows:

<u>2010 0.10% OPEN SPACE SALES AND USE TAX REVENUES</u>	<u>MAXIMUM FISCAL YEAR 2010 SPENDING WITHOUT THE SALES AND USE TAX REVENUES**</u>
\$4,800,000	\$237,014,893**

\*\*The maximum fiscal year spending for 2010 is calculated excluding the following taxes which are due to expire prior to 2010: Revenues from a 0.10% county transportation projects sales and use tax which was approved and exempted from the County's general fiscal year spending limit by voters in 2001; revenues from a 0.10% county-wide open space sales and use tax approved by voters to be exempt from the County's general fiscal year spending limit in 2000; and estimated revenues from a 0.05% county-wide sales and use tax approved by voters in 2003 for non-profit human services, which is also exempt from the County's general fiscal year spending limit. All estimates for 2010 are based on the TABOR definition of fiscal year spending and limited revenues, although the County's fiscal year spending, revenues, and property tax revenues have been exempted from the TABOR limits by action of the voters in 2005.

Statement submitted in favor of County Issue 1B:

Boulder County Ballot Issue 1B – .10% Transportation Sales and Use Tax Extension will provide better roads, safer pedestrian crossings, an expanded network of regional trails, and continued high quality transit service for Boulder County – all key components of a balanced, well-maintained transportation system that offers residents and visitors safe and convenient travel choices throughout Boulder County.

Voting Yes on ballot issue 1B will not increase the current sales tax rate. 1B re-authorizes an existing one-tenth of a cent sales tax for fifteen years to allow construction, maintenance and operation of our vital transportation system to continue.

In 2001, the citizens of Boulder County approved the .10% Transportation Sales and Use Tax (equal to one cent on every \$10 purchase) to fund improvements to the County's transportation system. Using those funds, the County has:

- Constructed more than 50 miles of road shoulders and numerous intersection improvements;

## BOULDER COUNTY (Continued)

- Re-built Valmont Road outside of Boulder and Airport Road outside of Longmont – providing wider shoulders and safer travel for drivers and cyclists;

- Funded new transit routes such as the BOLT, JUMP and DASH;

- Begun work on the regional trail system, including the completion of the new pedestrian and bike underpass beneath Highway 52.

If we are to sustain the high quality of life that makes Boulder County such a desirable place to live, work and play, we need to continue to invest in our first class transportation system. Approving ballot issue 1B will help pay for the following projects and services:

- Roadway Reconstruction, Road Safety and Maintenance Projects (40% of funds). Ten critical roadway and intersection improvements around the County, plus ongoing maintenance of our roadway system and the construction of key pedestrian underpasses and sidewalks in areas that present barriers to safe crossings by foot or by bike.

- Road/Bike Shoulder Projects (30%). Adding shoulders to 13 state and county roads to improve safety for both drivers and cyclists.

- Transit Projects (15%). Support for Senior Transportation programs, Eco Pass programs for neighborhoods and businesses, and continued transit routes throughout the county.

- The completion of our Regional Trails system (15%). Funding to complete the final sections of the Coal Creek and Rock Creek Trail system, implement the planned St. Vrain Greenway Trail between Longmont and Lyons, continue work on the Feeder Canal Trail and the UP Rail Trail, and provide Nederland and Lyons with additional trail connections. The trails fund would also pay for the Boulder County sections of the U.S. 36 Bikeway to link Boulder with Superior and Louisville, continuing on to Westminster and Denver.

These investments are critical. For only a penny on every ten-dollar purchase, 1B will provide for significant transportation projects throughout the County. And, by leveraging 1B funds with state and federal dollars, the County can complete an even greater number of projects than could otherwise be implemented.

Vote Yes on Ballot Issue 1B. Keep Boulder County on track to provide a safe, effective, efficient, and well-maintained transportation system.

### Summary of statements submitted in opposition to County Issue 1B:

Issue 1B is an unneeded extension of a redundant transportation tax. A hefty 1.0% Regional Transportation District (RTD) sales tax is already assessed in Boulder County for transit needs. Road projects are also funded from state and federal sources. In the 2007 Boulder County budget, the commissioners granted a disproportionate \$46.2 million for Open Space Funds compared to only \$15.2 million for the Road Fund. County voters soundly defeated a similar “transit and trails” sales tax a year ago. The same should be done for this unnecessary sales tax extension.

There should be several strong objections to this tax. Perhaps first and foremost is that the money being requested is for purposes so vague that it can be spent on anything. For instance, the Commissioners are asking money for “Transportation Demand Management”. Is this code for “we’ll promise to spend your money on roads but we’ll really spend it on forcing you out of your car”?

Transportation, like funding for police and fire, should come from the general fund first. It should be in the general fund rather than an earmarked tax for transportation. In effect, the Commissioners are using this transportation tax to free up money for their other pet projects rather than going to the citizens asking for money for their more controversial schemes.

The Commissioners promised that this tax would sunset. Instead, they are now asking for a tripling of the length of the tax before it sunsets again.

There is no emergency need to approve this relatively-permanent and ill-conceived tax. The old tax has two more years to expire. We have plenty of time for the Commissioners to propose a far more palatable tax.

This tax is, in effect, a permanent increase of almost 18% over the county’s 2000 budget (from 0.55% to 0.65%). It is a double-whammy increase because it is tied to the sales tax which will be going up each year with both inflation and new residents coming into the county. In other words, the county should have plenty of money in the general fund to pay for roads.

This tax is unnecessary. Our money should be more carefully spent.

**BOULDER COUNTY OLD TOWN NIWOT  
LOCAL IMPROVEMENT DISTRICT:**

**NOTICE OF ELECTION TO INCREASE  
TAXES ON A REFERRED MEASURE**

**Old Town Niwot Local Improvement District**

**Issue 5A:**

**Ballot Title:**

SHALL BOULDER COUNTY TAXES (FOR OLD TOWN NIWOT LOCAL IMPROVEMENT DISTRICT) BE INCREASED \$100,000.00 (FIRST FULL FISCAL YEAR INCREASE) ANNUALLY THROUGH AN INCREASE IN THE DISTRICT SALES TAX RATE OF 0.5% TO A TOTAL 1.0% SALES TAX RATE IMPOSED IN THE OLD TOWN NIWOT LOCAL IMPROVEMENT DISTRICT TO BE USED FOR ALL PURPOSES PERMITTED TO THE DISTRICT IN PART 6 OF ARTICLE 20 OF TITLE 30, C.R.S., AS AMENDED, INCLUDING BUT NOT LIMITED TO ACQUIRING AND CONSTRUCTING SPECIFIC ROAD, PARKING, CURB AND GUTTER, SIDEWALK, DRAINAGE AND LIGHTING IMPROVEMENTS, AND PRODUCTION AND DISTRIBUTION OF INFORMATIONAL PRODUCTS AND MATERIALS FOR THE DISTRICT?

**Text of Ballot Issue Proposal:**

RESOLUTION NO. 2007-89

A RESOLUTION DESCRIBING A PROPOSAL TO INCREASE THE BOULDER COUNTY OLD TOWN NIWOT LOCAL IMPROVEMENT DISTRICT SALES TAX RATE AND A VOTER-APPROVED REVENUE CHANGE.

WHEREAS, Section 30-20-604.5, Colorado Revised Statutes, as amended, provides for the imposition of a district-wide sales tax upon approval of a majority of the eligible voters of the Old Town Niwot Local Improvement District (hereinafter the "District") voting on such question; and

WHEREAS, effective August 25, 1992, the Board of County Commissioners adopted Resolution 92-212, proposing and placing on the 1992 general election ballot the approval of a 0.5% district-wide sales tax, the proceeds of said tax to be spent in accordance with the terms of the county local improvement district statutes, part 6 of article 20 of title 30, C.R.S., and more particularly for constructing specific road, parking, curb and gutter, sidewalk, drainage and lighting improvements in the District; and

WHEREAS, the voters of the District approved the district-wide sales tax proposal described in said Resolution 92-212, and revenues from said district-wide sales tax have been collected and expended in accordance with the terms of said resolution; and

WHEREAS, there remains a serious need for public improvements serving the district and its businesses and residents, including parking and street improvements, street lighting improvements, and other curb and gutter, sidewalk, and drainage improvements, as well as production and distribution of informational products and materials, and therefore there is a need to continue and increase the rate of the district-wide sales tax to finance the acquisition and improvement of lands necessary to these projects; and

WHEREAS, the current 0.5% sales tax rate will produce insufficient revenues to accomplish these projects in a timely manner, and without the continuation of the sales tax and increase in the rate thereof, additional projects and services could not take place for the future; and

WHEREAS, proposing to extend the district-wide 0.5% sales tax and to increase the rate thereof by 0.5% to a total sales tax rate of 1.0% to accomplish the list of projects and services which will be developed through the local improvement district process prior to the election, to expire when the projects and services have been completed and all attendant costs therefore have been paid; and

WHEREAS, the Board of County Commissioners of the County of Boulder, State of Colorado, desires to refer to the eligible voters of the Old Town Niwot Local Improvement District of the County of Boulder, State of Colorado, to be determined by a majority voting thereon, the question of whether the increased district-wide sales tax and voter-approved revenue change shall be approved or disapproved; and

WHEREAS, this proposal shall be placed upon the November 6, 2007 coordinated election ballot as required by Colo. Const., Art. X, Section 20(3)(a); and

WHEREAS, Colo. Const., Art. X, Section 20(3)(b), requires certain election notices to be mailed to all registered voters of the County; and

WHEREAS, the local government sales and use tax act, part 1 of article 2 of title 29, C.R.S., as amended (hereinafter the "Act"), as limited and varied by Section 30-20-604.5, C.R.S., as amended, provides that sales tax proposals shall contain certain provisions concerning the amount, levying and scope of said tax; and

WHEREAS, it is the intent of the Board of County Commissioners that, should the proposal to continue and increase the existing district-wide 0.5% sales tax and obtain a voter-approved revenue change for such tax proceeds not be approved by the electorate in November, the existing tax and existing voter-approved revenue change shall not in any way be affected by such failed proposal and shall continue in full force and effect as if this Resolution had not been adopted.

NOW, THEREFORE, BE IT RESOLVED that the existing district-wide 0.5% sales tax and revenue change proposal as originally stated in Resolution No. 92-212 shall be amended as set forth below upon the approval of a majority of eligible district registered electors voting thereon.

BE IT FURTHER RESOLVED THAT there shall be referred to the eligible district registered electors of the Boulder County Old Town Niwot Local Improvement District at the coordinated election to be held on Tuesday, November 6, 2007, the following proposal:

BOULDER COUNTY (Continued)

1. (a) A district-wide one percent (1.0%) sales tax in accordance with the provisions of section 30-20-604.5, C.R.S., as amended, is imposed on the sale of tangible personal property at retail or the furnishing of services in the District as provided in section 29-2-105, C.R.S., as amended, and paragraphs (1)(a), (1)(b), (1)(e) and (1)(f) of section 39-26-104, C.R.S., as amended, and as is more fully hereinafter set forth. The sales tax shall apply to the sales of low-emitting motor vehicles, power sources, and parts used for converting such power sources as defined in section 39-26-719, C.R.S., as amended, as permitted in section 30-20-604.5, C.R.S., as amended.

(b) For the purposes of this sales tax proposal, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the limits of the County of Boulder or to a common carrier for delivery to a destination outside the limits of the County of Boulder. The gross receipts from such sales shall include delivery charges when such charges are subject to the state sales and use tax imposed by article 26 of title 39, C.R.S., as amended, regardless of the place to which delivery is made. If a retailer has no permanent place of business in the County of Boulder or has more than one place of business, the place or places at which the retail sales are consummated for the purpose of a sales tax imposed by this proposal shall be determined by the provisions of article 26 of title 39, C.R.S., as amended, and by rules and regulations promulgated by the Colorado Department of Revenue.

(c) The amount subject to tax shall not include the amount of any sales or use tax imposed by article 26 of title 39, C.R.S., as amended.

(d) The tangible personal property and services taxable pursuant to this proposal shall be the same as the tangible personal property and services taxable pursuant to section 29-2-105, C.R.S., as amended, further limited to those transactions specified in paragraphs (1)(a), (1)(b), (1)(e) and (1)(f) of section 39-26-104, C.R.S., as amended, and subject to the same sales tax exemptions as those specified in part 7 of article 26 of title 39, C.R.S., as amended.

(e) All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from the sales tax imposed by the District when such sales meet both of the following conditions:

(1) The purchaser is a non-resident of or has his principal place of business outside of the District; and

(2) Such personal property is registered or required to be registered outside the limits of the District under the laws of the State of Colorado.

(f) The sales tax imposed shall be collected, administered and enforced by the Executive Director of the Department of Revenue in the same manner as the collection, administration and enforcement of the Colorado state sales tax, as provided by article 26 of title 39 and section 30-20-604.5(2), C.R.S., as amended.

2. If the majority of the eligible district registered electors voting thereon vote for approval of this district-wide sales tax increase proposal, the increased 1.0% district-wide sales tax shall be effective throughout the district beginning January 1, 2008.

3. The cost of the election shall be paid from the general fund of the County of Boulder.

4. The County Clerk and Recorder, as election officer, shall undertake all measures necessary to comply with the election provisions set forth in Colo. Const., Art. X, Section 20(3), including but not limited to the mailing of required election notices and ballot issue summaries.

5. The conduct of the election shall conform so far as is practicable to the general election laws of the State of Colorado.

6. The net proceeds from the sales and use tax received by the County of Boulder shall be deposited in the Boulder County Old Town Niwot Local Improvement District Sales Tax Street Improvement Fund, and shall be expended for the following purposes within or without the District, but entirely within the County of Boulder:

(a) Constructing, installing, and improving any public improvement, including parking areas, and constructing, grading, paving, pouring, curbing, guttering, lining, or otherwise improving the whole or any part of any street or providing street lighting or drainage facilities within the District or within the unincorporated area of a Boulder County where the benefits thereof accrue specially to the District or its property owners or taxpayers. The improvements authorized may also include, without limitation, the construction of sidewalks adjacent to any such streets or maintenance roads adjacent to any such drainage facilities. The sales tax revenues may be used for any of these type improvements or others which may from time to time be authorized statutorily to the District, so long as the improvements have been declared for the District by resolution of the Board of County Commissioners adopted in compliance with section 30-20-603, C.R.S., as amended.

(b) To acquire fee title interest in real property through all means available and by various types of instruments and transactions, in the County of Boulder when determined necessary for the District's improvement projects by the Board of County of Commissioners, acting for the District;

(c) To acquire rights-of-way and easements in the County of Boulder and to build and improve such rights-of-way as may be determined necessary for the District's improvements by the Board of County Commissioners acting for the District;

(d) To acquire options related to these acquisitions;

(e) To pay for all related costs of acquisition and construction as set forth in subparagraphs (a) through (c) above;

(f) To pay for the operations and maintenance of the authorized improvements; and

(g) To pay for the production and distribution of informational products and materials.

**BOULDER COUNTY (Continued)**

7. Interest generated from the revenues of the sales and use tax shall be used for the purposes set forth in this resolution.

8. For purposes of Colo. Const., Art. X, Section 20, the receipt and expenditure of revenues of the sales tax together with earnings on the investment of the proceeds of the tax, shall constitute a voter-approved revenue change.

9. The existing district-wide total sales tax rate of 1.0% is exempt from the cumulative limitation under the provisions of section 29-2-108, C.R.S., as amended.

10. The sales tax shall expire December 31<sup>st</sup> of the year in which the Board of County Commissioners, acting for the District, determines that all authorized improvements, operations, maintenance, and informational products and materials for the District have been accomplished. All monies remaining may continue to be expended for the purposes set forth herein until completely exhausted, or may be refunded to the taxpayers by any reasonable method determined by the Board of County Commissioners.

11. If any provision of this resolution or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or applications and to this end, the provisions of this resolution are declared to be severable.

12. The proposal as described in this resolution shall take effect immediately upon the approval of the electorate.

13. A notice of the adoption of this district-wide sales tax increase proposal by a majority of the eligible district registered electors voting thereon shall forthwith be submitted by the County Clerk and Recorder to the Executive Director of the Department of Revenue, together with a certified copy of this resolution, prior to November 16, 2007.

14. Should this proposal to increase the existing district-wide sales tax and obtain a voter-approved revenue change, not be approved by the electorate in November, the existing tax and existing voter-approved revenue change shall not in any way be affected by the failed increase proposal, and the existing 0.5% sales tax shall continue in full force and effect as if this resolution had not been adopted.

15. The Board of County Commissioners of Boulder County shall take action to set a ballot title for this issue.

**IT IS HEREBY DECLARED** by the Board of County Commissioners of the County of Boulder and State of Colorado that this resolution is necessary for the immediate preservation of the public health, safety and welfare, and that it shall become effective immediately upon its adoption.

**ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF BOULDER, STATE OF COLORADO ON AUGUST 28, 2007.**

The estimated total of Boulder County Old Town Niwot Local Improvement District fiscal year spending for the current year and actual total for each of the past four years and the overall percentage and dollar change for the period are as follows:

<u>YEAR</u>	<u>FISCAL YEAR SPENDING</u>
2007	\$56,572*
2006	\$54,396
2005	\$53,108
2004	\$50,564
2003	\$47,358

Total Percentage Change from 2003 to 2007: 19.46%\*

Total Dollar Change from 2003 to 2007: \$9,214\*

\*The above figures for 2003 through 2006 are the sales tax collections recorded on the County's financial system for the Boulder County Old Town Niwot Local Improvement District. The figure for 2007 is an estimated value. The estimate for 2007 is based on the TABOR definition of fiscal year spending and limited revenues, although as a component unit of Boulder County, the District revenues are exempt from TABOR fiscal year spending limits through voter approval of Issue 1A in 2005. For entire Boulder County fiscal year spending information, please see information set forth above for County Issue 1A.

County estimates for the Old Town Niwot Local Improvement District of the maximum dollar amount of the proposed tax increase in 2008, the first full fiscal year thereof, and of County fiscal year spending in said year without such increase are as follows:

<u>MAXIMUM 2008 TAX INCREASE</u>	<u>MAXIMUM FISCAL YEAR 2008 SPENDING WITHOUT TAX INCREASE**</u>
\$100,000	\$59,400**

\*\*The figure for 2008 is an estimated value. The estimate for 2008 is based on the TABOR definition of fiscal year spending for 2007, plus local growth and consumer price index increases, estimated to be a combined 5% over 2007.

Statement submitted in favor of Old Town Niwot Local Improvement District Issue 5A:

1) The LID currently collects sales tax revenues in the district of one-half of one percent (0.5%). Those revenues were authorized in 1992 and are used to repay Boulder County for the cost of street and drainage improvements and lighting on Second Avenue, Niwot's Historic "Main Street". At the current rate of collection (\$54,396 per year in 2006), that debt will not be fully repaid until 2011. In 2007, the state legislature increased the maximum tax an LID could collect, from one-half of one percent to a full one percent. This increase will generate additional revenue to make other improvements throughout the district, which includes Old Town Niwot and Cottonwood Square Shopping Center. Boulder County will not require the additional funds generated to be applied to paying off the existing debt, so all of the revenues may be used for new projects.



BOULDER COUNTY (Continued)

2) At the current sales tax rate of 0.5%, Niwot has one of the lowest rates in Boulder County. (Rates in surrounding cities are 3% or more.) Merchants within the LID now collect a total sales tax of 5.25% for state, county, RTD, SCFD, Football District and LID taxes. The increase will result in a total sales tax of 5.75% in the Niwot district, (assuming that state and county rates do not change), which is at least 2% less than neighboring communities.

3) When the original improvements were constructed, there were insufficient funds to build all of the improvements desired. These additional revenues will allow the LID to complete the improvements originally planned, such as continuation of the lighting improvements to Cottonwood Square, a connection between Old Town and Cottonwood Square, and extension of sidewalks.

4) The revenues generated from this additional tax will also allow the LID to acquire and construct improvements to benefit the Niwot community and its local businesses, such as a parking area, informational kiosks, gateway signs, street lighting, sidewalks, curb and gutter, and drainage. The funds will also be used to operate and maintain these improvements.

5) As a result of a change in the state LID legislation (initiated by Niwot citizens in 2002), additional revenues may also be used to pay for the production and distribution of informational products and materials. This will allow the LID to publish and distribute informational brochures about Niwot, establish and staff a visitor’s center, and create signs, banners and advertisements promoting the Niwot community.

6) Niwot’s businesses are virtually all locally-owned businesses, which at times struggle to maintain their competitiveness against the nationally-owned businesses prevalent in the County’s incorporated municipalities. The town improvements and promotional opportunities that will be made possible by the additional sales tax revenues will go far in making Niwot a competitive and attractive retail destination alternative for residents and non-residents of Boulder County.

Summary of statements submitted in opposition to Old Town Niwot Local Improvement District Issue 5A:

No comments were filed by the constitutional deadline.

**BOULDER COUNTY PINEBROOK HILLS UNIT ONE LOCAL IMPROVEMENT DISTRICT:**

**NOTICE OF ELECTION ON A REFERRED MEASURE**

**Boulder County Pinebrook Hills Unit One Local Improvement District Issue 5B:**

Ballot Title:

SHALL BOULDER COUNTY DEBT (FOR PINE BROOK HILLS UNIT ONE LOCAL IMPROVEMENT DISTRICT) BE INCREASED BY AN AMOUNT NOT TO EXCEED \$515,000, WITH A MAXIMUM REPAYMENT COST OF \$712,000, FOR THE PURPOSE OF RECONDITIONING AND PLACING

HOT BITUMINOUS PAVEMENT, DRAINAGE AND SHOULDER IMPROVEMENTS ON GRAVEL SURFACE ROADS, BY THE ISSUANCE OF SPECIAL ASSESSMENT BONDS PAYABLE FROM SPECIAL ASSESSMENTS IMPOSED AGAINST BENEFITED PROPERTIES LOCATED WITHIN THE DISTRICT, WHICH BONDS SHALL BE ISSUED, DATED AND SOLD AT SUCH TIME OR TIMES AND IN SUCH MANNER AND CONTAIN SUCH TERMS, NOT INCONSISTENT HERewith, AS THE BOARD OF COUNTY COMMISSIONERS MAY DETERMINE; AND SHALL THE REVENUES FROM SUCH SPECIAL ASSESSMENTS AND ANY EARNINGS THEREON AND FROM THE INVESTMENT OF THE PROCEEDS OF SUCH BONDS CONSTITUTE A VOTER-APPROVED REVENUE CHANGE?

Text of Ballot Issue Proposal

RESOLUTION NO. 2007-87

APPROVING A BALLOT TITLE FOR A SPECIAL ASSESSMENT BOND ISSUE IN THE PINE BROOK HILLS UNIT ONE LOCAL IMPROVEMENT DISTRICT.

WHEREAS, pursuant to the criteria for ballot titles set forth at section 31-11-111, C.R.S., in fixing this ballot title, the Board finds that said title is not misleading, clearly identifies the effect of a “yes” or “no” vote, does not conflict with title of any other measure that will appear on the Boulder County ballot, and correctly and fairly expresses the true intent and meaning of the measure.

NOW, THEREFORE, BE IT RESOLVED, that the ballot title set forth below, subject to amendment prior to final certification to the ballot, is set for placement on the November 6, 2007 election ballot:

TITLE OF DISTRICT-WIDE BALLOT ISSUE TO AUTHORIZE ISSUANCE OF SPECIAL ASSESSMENT BONDS (TO INCREASE INDEBTEDNESS):

SHALL BOULDER COUNTY DEBT (FOR PINE BROOK HILLS UNIT ONE LOCAL IMPROVEMENT DISTRICT) BE INCREASED BY AN AMOUNT NOT TO EXCEED \$515,000, WITH A MAXIMUM REPAYMENT COST OF \$712,000, FOR THE PURPOSE OF RECONDITIONING AND PLACING HOT BITUMINOUS PAVEMENT, DRAINAGE AND SHOULDER IMPROVEMENTS ON GRAVEL SURFACE ROADS, BY THE ISSUANCE OF SPECIAL ASSESSMENT BONDS PAYABLE FROM SPECIAL ASSESSMENTS IMPOSED AGAINST BENEFITED PROPERTIES LOCATED WITHIN THE DISTRICT, WHICH BONDS SHALL BE ISSUED, DATED AND SOLD AT SUCH TIME OR TIMES AND IN SUCH MANNER AND CONTAIN SUCH TERMS, NOT INCONSISTENT HERewith, AS THE BOARD OF COUNTY COMMISSIONERS MAY DETERMINE; AND SHALL THE REVENUES FROM SUCH SPECIAL ASSESSMENTS AND ANY EARNINGS THEREON AND FROM THE INVESTMENT OF THE PROCEEDS OF SUCH BONDS CONSTITUTE A VOTER-APPROVED REVENUE CHANGE?

YES\_\_ NO\_\_

**BOULDER COUNTY (Continued)**

ADOPTED this 21<sup>st</sup> day of August, 2007, by the Board of County Commissioners of the County of Boulder, State of Colorado.

The estimated total of Boulder County Pinebrook Hills Unit One fiscal year spending for the current year and actual total for each of the past four years and the overall percentage and dollar change for the period are as follows:

<u>YEAR</u>	<u>FISCAL YEAR SPENDING</u>
2007	\$0*
2006	\$0*
2005	\$0*
2004	\$0*
2003	\$0*

Total Percentage Change from 2003 to 2007: 0%\*

Total Dollar Change from 2003 to 2007: \$0\*

\*Newly formed district; no expenditures prior to 2008. For entire Boulder County fiscal year spending information, please see information set forth above for County Issue 1A.

Proposed Pinebrook Hills Unit One Local Improvement District Revenue Bond Issue:

Maximum principal amount: \$515,000.

Estimated maximum annual repayment cost: \$75,875.

Maximum total repayment cost: \$712,000.

Total of Current Revenue Bond Issues\*\*

Total current principal amount: \$0\*\*

Total maximum annual repayment cost: \$0\*\*

Total remaining repayment cost: \$0\*\*

\*\* Newly formed district; no expenditures prior to 2008. For entire Boulder County bonded indebtedness and repayment information, please see information set forth above for County Issue 1A.

Statement submitted in favor of Pinebrook Hills Unit One Local Improvement District Ballot Issue 5B:

The Case for Rehabilitating Pine Brook Road  
The inherent problems with Pine Brook Road have been an issue for the people living in the neighborhood for years. The condition of the road detracts from the wonderful experience of living in the foothills and depresses property values.

The major problems with the road are:

1. The road does not drain properly and washes away in areas during storms.
2. The road is extremely slippery when wet due to excessive mud.
3. Drop-offs/ditches along the road are extremely dangerous.
4. The road is dangerously narrow in several places.
5. The road creates incredible amounts of dust in dry months.
6. Selling a home is very difficult since most home buyers are not interested in living on a dirt road.

During inclement weather, the road condition deteriorates quickly. The roadbed consists of dirt/clay and is quickly eroded by moving water. In the past, large sections of the road have washed out into residents' yards/homes. The County does maintain the road in its current state but has no plans to correct any of the inherent problems cited.

The road problems are exacerbated by drainage problems. Some of the drainage ditches along the road do not follow natural drainage routes. Consequently, during large storms the water follows its natural course and carves up the road and, on occasion, washes it away. In the areas where the ditches do follow the natural terrain, they have gotten so deep that they are a safety hazard. When we're not dealing with water related issues, the road is very dusty and has a washboard surface.

Realtors have warned and statistics have verified that homes on a dirt road take longer to sell and are valued lower. One only needs to research the houses for sale in the neighborhood the last few years to validate this observation. Sooner or later everyone will be selling their homes and will want to sell in a timely manner as well as maximize their return.

Unfortunately, the road problems are only going to get worse and the County is not going to correct them at their expense. The cost of correcting the problems has increased 45 percent in the past 5 years. Now is the time to bear the cost of correcting the problems so that we can enjoy the safety and pleasure of living in a clean, safe environment.

Summary of statements submitted in opposition to Pinebrook Hills Unit One Local Improvement District Ballot Issue 5B:

No comments were filed by the constitutional deadline.

## PINEBROOK HILLS

### “Pro” Statement for Pinebrook Hills Unit One Local Improvement District Issue 5B:

#### The Case for Rehabilitating Pine Brook Road

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The major problems with the road are:

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Unfortunately, the road problems are only going to get worse and the County is not going to correct them at their expense. The cost of correcting the problems has increased 45 percent in the past 5 years. Now is the time to bear the cost of correcting the problems so that we can enjoy the safety and pleasure of living in a clean, safe environment.

## NIWOT BUSINESS DISTRICT

### “Pro” Statement for Old Town Niwot Local Improvement District Issue 5A:

#### Old Town Niwot LID Sales Tax Increase Ballot Issue

#### Arguments For

- 1) The LID currently collects sales tax revenues in the district of one-half of one percent (0.5%). Those revenues were authorized in 1992 and are used to repay Boulder County for the cost of street and drainage improvements and lighting on Second Avenue, Niwot’s Historic “Main Street”. At the current rate of collection (\$54,396 per year in 2006), that debt will not be fully repaid until 2011. In 2007, the state legislature increased the maximum tax an LID could collect, from one-half of one percent to a full one percent. This increase will generate additional revenue to make other improvements throughout the district, which includes Old Town Niwot and Cottonwood Square Shopping Center. Boulder County will not require the additional funds generated to be applied to paying off the existing debt, so all of the revenues may be used for new projects.
- 2) At the current sales tax rate of 0.5%, Niwot has one of the lowest rates in Boulder County. (Rates in surrounding cities are 3% or more.) Merchants within the LID now collect a total sales tax of 5.25% for state, county, RTD, SCFD, Football District and LID taxes. The increase will result in a total sales tax of 5.75% in the Niwot district, (assuming that state and county rates do not change), which is at least 2% less than neighboring communities.
- 3) When the original improvements were constructed, there were insufficient funds to build all of the improvements desired. These additional revenues will allow the LID to complete the improvements originally planned, such as continuation of the lighting improvements to Cottonwood Square, a connection between Old Town and Cottonwood Square, and extension of sidewalks.
- 4) The revenues generated from this additional tax will also allow the LID to acquire and construct improvements to benefit the Niwot community and its local businesses, such as a parking area, informational kiosks, gateway signs, street lighting, sidewalks, curb and gutter, and drainage. The funds will also be used to operate and maintain these improvements.
- 5) As a result of a change in the state LID legislation (initiated by Niwot citizens in 2002), additional revenues may also be used to pay for the production and distribution of informational products and materials. This will allow the LID to publish and distribute informational brochures about Niwot, establish and staff a visitor’s center, and create signs, banners and advertisements promoting the Niwot community.
- 6) Niwot’s businesses are virtually all locally owned businesses, which at times struggle to maintain their competitiveness against the nationally owned businesses prevalent in the County’s incorporated municipalities. The town improvements and promotional opportunities that will be made possible by the additional sales tax revenues will go far in making Niwot a competitive and attractive retail destination alternative for residents and non-residents of Boulder County.

CITY OF LAFAYETTE - STREET BOND

**TABOR NOTICE:**

TO ALL REGISTERED VOTERS:

NOTICE OF ELECTION TO INCREASE DEBT

CITY OF LAFAYETTE ELECTION:

ELECTION DATE: TUESDAY, NOVEMBER 6, 2007

ELECTION HOURS: 7:00 A.M. TO 7:00 P.M.

ELECTION OFFICE: 1290 S. PUBLIC ROAD  
LAFAYETTE, COLORADO 80026  
(303) 665-5588

(I) CITY OF LAFAYETTE BALLOT ISSUE 2A –  
STREET, TRAFFIC AND PARKING  
IMPROVEMENTS

“SHALL THE CITY OF LAFAYETTE’S DEBT BE INCREASED \$6,250,000.00 WITH A REPAYMENT COST OF \$9,250,000.00 (THE MAXIMUM AMOUNT OF PRINCIPAL AND INTEREST TO BE PAID OVER THE LIFE OF THE DEBT) OR SUCH LESSER AMOUNT AS MAY BE NECESSARY, WITHOUT ANY INCREASE WHATSOEVER IN THE RATE OF ANY CITY TAX FOR THE PURPOSE OF PAYING THIS DEBT, FOR THE PURPOSE OF:

1. REPAIRING AND IMPROVING EXISTING CITY STREETS, INCLUDING, BUT NOT LIMITED TO THE CONSTRUCTION AND INSTALLATION OF PAVEMENT, CURBS, GUTTERS, AND GRADING, TOGETHER WITH ALL NECESSARY, INCIDENTAL AND RELATED FACILITIES, LAND AND EASEMENTS; AND
2. ACQUIRING, INSTALLING OR COMPLETING TRAFFIC AND SAFETY CONTROL DEVICES (SUCH AS TRAFFIC LIGHTS) AND SIGNS ON CITY STREETS AND HIGHWAYS, INCLUDING, BUT NOT LIMITED TO THE INTERSECTIONS OF BASELINE ROAD AND CARIA DRIVE, AND 95<sup>TH</sup> STREET AND DAGNY WAY, TOGETHER WITH ALL NECESSARY, INCIDENTAL AND RELATED FACILITIES, EQUIPMENT, LAND AND EASEMENTS; AND
3. REPAIRING AND IMPROVING EXISTING PUBLIC PARKING LOTS, INCLUDING, BUT NOT LIMITED TO THE PARKING LOTS AT CITY HALL, THE CITY LIBRARY, THE CITY SENIOR CENTER AND THE BOB L. BURGER RECREATION CENTER, TOGETHER WITH ALL NECESSARY, INCIDENTAL AND RELATED FACILITIES, EQUIPMENT, LAND AND EASEMENTS;

BY THE ISSUANCE OF REVENUE BONDS TO BE PAYABLE FROM THE REVENUES OF THE CITY ALLOWED BY THE CITY’S HOME RULE CHARTER, WHICH BONDS SHALL MATURE, BE SUBJECT TO REDEMPTION, WITH OR WITHOUT PREMIUM, AND BE ISSUED, DATED AND SOLD AT, ABOVE OR BELOW PAR, AND AT SUCH TIME OR TIMES AND IN SUCH MANNER AND CONTAINING SUCH TERMS AS THE CITY COUNCIL MAY DETERMINE, AND IN CONNECTION THEREWITH TO COLLECT AND SPEND THE PROCEEDS OF THE BONDS AND ANY EARNINGS FROM THE INVESTMENT OF SUCH PROCEEDS WITHOUT LIMITATION BY THE REVENUE AND SPENDING LIMITS OF, AND WITHOUT AFFECTING THE CITY’S ABILITY TO COLLECT AND SPEND ANY OTHER REVENUES OR FUNDS UNDER, ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?”

(II) THE ESTIMATED OR ACTUAL TOTAL OF FISCAL YEAR SPENDING FOR THE CURRENT YEAR AND EACH OF THE PAST FOUR YEARS AND THE OVERALL PERCENTAGE AND DOLLAR CHANGE IS:

Estimated fiscal year spending for 2007:	\$ <u>29,096,567*</u>
Actual fiscal year spending for 2006	\$ <u>25,734,396*</u>
Actual fiscal year spending for 2005:	\$ <u>25,760,651*</u>
Actual fiscal year spending for 2004:	\$ <u>24,031,658*</u>
Actual fiscal year spending for 2003:	\$ <u>29,608,721*</u>
Overall percentage change:	<u>( 1.7 % )</u>
Overall dollar change:	<u>( \$ 512,154 )</u>

\*Figures include Debt Repayment Cost of \$1,912,468 in 2007; \$1,963,892 in 2006; \$1,611,671 in 2005; \$1,467,434 in 2004 and \$1,674,466 in 2003

(III) Proposed Revenue Bond Debt:

Principal Amount: \$ 6,250,000  
Maximum Annual Repayment Cost: \$ 990,000  
Maximum Total Repayment Cost: \$ 9,250,000

(IV) Current Outstanding Bonded Debt (as of November 1, 2007):

Principal Balance: \$ 12,340,000  
Maximum Annual Repayment Cost: \$ 1,908,031  
Remaining Total Repayment Cost: \$ 15,906,855

LAFAYETTE STREET BOND (Continued)

V) SUMMARIES OF WRITTEN COMMENTS FILED WITH THE ELECTION OFFICER.

The following summaries were prepared from comments filed by persons in favor of or opposed to the ballot issue:

**THOSE IN FAVOR OF THE BALLOT ISSUE SAY:**

Lafayette's Public Works Department maintains over 94 miles of local and regional roads. Based on their pavement management system data base that rates each road as to condition and the current cost of repairs, the city roads have a \$32 million repair cost. There are also several intersections that are in need of traffic signals for traffic and pedestrian safety reasons including one at Baseline and Caria and another at 95<sup>th</sup> and Dagny Way. Bond Issue 2A will fund installation of the two traffic signals, much needed repairs to the city's streets and paving of parking lots at various City facilities that are used by citizens. The repayment of the bonds will come from existing revenues. Streets will be repaired over a three-year period starting in 2008 and ending in 2010, based on the data pavement management system priorities, individual street conditions and cost effectiveness of the repairs. The traffic signals will be installed in 2008.

Every day that goes by without making these repairs increases the damage exponentially and creates additional future financial burden for the city. The city will have to begin making these repairs with or without a bond. Without a bond the money will come from the general fund on a year-to-year basis. It is more cost-effective to finance these projects and pay them back over time out of future revenues than to piecemeal them together, thereby extending the time to completion, and increasing the cost of the work. Either way, the municipal government will need to find money each year to cover the cost of these projects. The question is more about how much we get for our money and whether we make the investment up front or bandage our assets by degrees. Passing Bond Issue 2A will enable us to begin to repair our infrastructure and promote safety in the most efficient and timely manner possible. There will be no sales or property tax increase due to the passage of this issue.

**THOSE AGAINST THE BALLOT ISSUE SAY:**

No comments were filed by the constitutional deadline.

CITY OF LAFAYETTE – REC CENTER

**TABOR NOTICE:**

TO ALL REGISTERED VOTERS:

NOTICE OF ELECTION TO INCREASE DEBT

CITY OF LAFAYETTE ELECTION:

ELECTION DATE: TUESDAY, NOVEMBER 6, 2007

ELECTION HOURS: 7:00 A.M. TO 7:00 P.M.

ELECTION OFFICE: 1290 S. PUBLIC ROAD  
LAFAYETTE, COLORADO 80026  
(303) 665-5588

**(I) CITY OF LAFAYETTE BALLOT ISSUE 2B – RECREATION CENTER IMPROVEMENTS:**

“SHALL THE CITY OF LAFAYETTE’S DEBT BE INCREASED \$660,000.00 WITH A REPAYMENT COST OF \$980,000.00 (THE MAXIMUM AMOUNT OF PRINCIPAL AND INTEREST TO BE PAID OVER THE LIFE OF THE DEBT) OR SUCH LESSER AMOUNT AS MAY BE NECESSARY, WITHOUT ANY INCREASE WHATSOEVER IN THE RATE OF ANY CITY TAX FOR THE PURPOSE OF PAYING THIS DEBT, FOR THE PURPOSE OF:

DESIGNING, CONSTRUCTING, FURNISHING AND EQUIPPING AN ADDITION TO, AND REMODELING PORTIONS OF, THE CITY’S RECREATION CENTER TO PROVIDE FOR CHANGING FACILITIES TO ACCOMMODATE FAMILIES, SENIOR CITIZENS, AND DISABLED PATRONS,

BY THE ISSUANCE OF REVENUE BONDS TO BE PAYABLE FROM THE REVENUES OF THE CITY ALLOWED BY THE CITY’S HOME RULE CHARTER, WHICH BONDS SHALL MATURE, BE SUBJECT TO REDEMPTION, WITH OR WITHOUT PREMIUM, AND BE ISSUED, DATED AND SOLD AT, ABOVE OR BELOW PAR, AND AT SUCH TIME OR TIMES AND IN SUCH MANNER AND CONTAINING SUCH TERMS AS THE CITY COUNCIL MAY DETERMINE, AND IN CONNECTION THEREWITH TO COLLECT AND SPEND THE PROCEEDS OF THE BONDS AND ANY EARNINGS FROM THE INVESTMENT OF SUCH PROCEEDS WITHOUT LIMITATION BY THE REVENUE AND SPENDING LIMITS OF, AND WITHOUT AFFECTING THE CITY’S ABILITY TO COLLECT AND SPEND ANY OTHER REVENUES OR FUNDS UNDER, ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?”

(II) THE ESTIMATED OR ACTUAL TOTAL OF FISCAL YEAR SPENDING FOR THE CURRENT YEAR AND EACH OF THE PAST FOUR YEARS AND THE OVERALL PERCENTAGE AND DOLLAR CHANGE IS:

Estimated fiscal year spending for 2007:	\$ <u>29,096,567*</u>
Actual fiscal year spending for 2006	\$ <u>25,734,396*</u>
Actual fiscal year spending for 2005:	\$ <u>25,760,651*</u>
Actual fiscal year spending for 2004:	\$ <u>24,031,658*</u>
Actual fiscal year spending for 2003:	\$ <u>29,608,721*</u>
Overall percentage change:	( <u>1.7</u> ) %
Overall dollar change:	( \$ <u>512,154</u> )

\*Figures include Debt Repayment Cost of \$1,912,468 in 2007; \$1,963,892 in 2006; \$1,611,671 in 2005; \$1,467,434 in 2004 and \$1,674,466 in 2003

(III) Proposed Revenue Bond Debt:

Principal Amount: \$ 660,000  
Maximum Annual Repayment Cost: \$ 105,000  
Maximum Total Repayment Cost: \$ 980,000

(IV) Current Outstanding Bonded Debt (as of November 1, 2007):

Principal Balance: \$ 12,340,000  
Maximum Annual Repayment Cost: \$ 1,908,031  
Remaining Total Repayment Cost: \$ 15,906,855

(V) SUMMARIES OF WRITTEN COMMENTS FILED WITH THE ELECTION OFFICER.

The following summaries were prepared from comments filed by persons in favor of or opposed to the ballot issue:

**THOSE IN FAVOR OF THE BALLOT ISSUE SAY:**

The addition of family changing rooms to the Recreation Center is a project that has been requested by patrons for years. These changing rooms allow parents with children of the opposite sex, elderly couples, and caregivers for the disabled to be present in the same private changing room with their dependents. It will create a safer and more family-friendly environment at one of our city’s most important community centers.

Ballot Issue 2B does not impose new taxes nor does it require taxpayers to pay any additional money. 2B utilizes existing sales tax revenues for the construction of private changing and showering rooms at the Lafayette Recreation Center through the issuance of revenue bonds.



CITY OF LAFAYETTE – REC CENTER (Continued)

Locker rooms have the potential for unsafe and uncomfortable interactions. These can occur when young children over the age of 5 are required to use their gender appropriate locker room. Voting yes on 2B will solve these dilemmas by building private, secure rooms for families to dress and shower. More importantly, private changing rooms will reduce opportunities for sexual predators to interact with unaccompanied children in locker rooms.

The elderly may need special assistance from family members or caregivers in the locker rooms. Often spouses or care providers are best able to assist, but are unable to enter the gender-specific locker rooms. The passage of Ballot Issue 2B will build separate, private rooms allowing the elderly to obtain the assistance they need to fully utilize services.

Disabled citizens need a place to dress privately with caregivers. Constructing changing rooms at the Recreation Center will allow caregivers constant access to the disabled dependants they are accompanying.

Lafayette is the only municipal recreation center in the surrounding area that doesn't offer private changing rooms for their citizens. The approval of Ballot Issue 2B will update the facility to accommodate patron needs and special requests, and to meet current industry standards.

**THOSE AGAINST THE BALLOT ISSUE SAY:**

No comments were filed by the constitutional deadline.

CITY OF LONGMONT

**TO: ALL REGISTERED VOTERS**

**NOTICE OF ELECTION TO INCREASE TAXES / TO INCREASE DEBT / ON A REFERRED MEASURE**

City of Longmont  
Boulder and Weld Counties, Colorado

**Election Date:** Tuesday, November 6, 2007  
**Election Hours:** 7:00 a.m. to 7:00 p.m.

**Local Election Office Addresses and Telephone Numbers:**

Boulder County Clerk and Recorder  
1750 33<sup>rd</sup> Street, Suite 200  
Boulder, Colorado 80306  
Telephone: (303) 413-7740

Weld County Clerk and Recorder  
1401 N. 17<sup>th</sup> Avenue  
Greeley, CO 80631  
Telephone: (970) 304-6525

CITY OF LONGMONT, COLORADO  
Valeria Skitt, City Clerk  
350 Kimbark Street  
Longmont, CO 80501  
303-651-8649

**NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE**

**CITY OF LONGMONT  
BALLOT ISSUE 2A**

**BALLOT TITLE:**

SHALL THE CITY OF LONGMONT TAXES BE INCREASED \$380,000 ANNUALLY (FIRST FULL FISCAL YEAR INCREASE), BY THE IMPOSITION OF AN EXCISE TAX ON LODGING SERVICES, TO BE PAID BY LODGERS, AND BY WHATEVER ADDITIONAL AMOUNTS ARE GENERATED ANNUALLY IN EACH SUBSEQUENT YEAR FROM SUCH TAX, WITH THE PROCEEDS USED FOR PROMOTING TOURISM, CONVENTIONS AND RELATED ACTIVITIES AND ACQUIRING RELATED FACILITIES AND WITH SUCH TAX BEING IMPOSED AT THE RATE OF 2 PERCENT, WHICH IS TWO CENTS ON EACH DOLLAR OF PURCHASE, BEGINNING JANUARY 1, 2008, AND SHALL ORDINANCE O-2007-72, WHICH IMPOSES THE EXCISE TAX, BE APPROVED?

**TEXT OF REFERRED MEASURE:**

The Council amends Chapter 4 of the Longmont Municipal Code, by adding a new Chapter 4.05, to read as follows:

**Chapter 4.05  
Lodgers tax**

**4.05.010 Definitions.**

Unless the context otherwise requires, the following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this Section:

“City Manager” shall mean the city manager of the city of Longmont.

“Director of Finance” shall mean the director of finance of the city of Longmont.

“City” shall mean the city of Longmont, Colorado.

“District Court” shall mean the 20<sup>th</sup> Judicial District Court of Colorado.

"Lodging services" means the providing of rooms or accommodations, except meeting rooms, by any person, partnership, association, corporation, estate, representative capacity or any other combination of individuals by whatever name known to a person, who for consideration, uses, possesses, or has the right to use or possess any room, except a meeting room, in a hotel, inn, bed-and-breakfast residence, apartment, hotel, lodging house, motor hotel, guesthouse, guest ranch, trailer coach, mobile home, automobile camp or trailer court and park, or similar establishment, for a period of less than thirty consecutive days under any concession, permit, right of access, license to use or other agreement, or otherwise.

“Lodging customer” shall mean any person who, through a taxable lodging transaction, acquires lodging services from a lodging provider.

“Lodging price” shall mean the gross price paid, exclusive of other taxes paid, or value given by the customer for the provision of lodging services.

“Lodging provider” shall mean any person furnishing lodging services or such provider's authorized agent.

“Lodgers tax” shall mean an excise tax payable by the purchaser of lodging services or the aggregate amount of taxes due from a lodging provider during the period for which such person is required to report the collections of lodgers tax as herein specified.

CITY OF LONGMONT (Continued)

“Lodging transaction” shall mean the providing of lodging services.

“Person” shall mean any individual, firm, partnership, joint venture, corporation, estate or trust, receiver, trustee, assignee, lessee or any person acting in a fiduciary or representative capacity, whether appointed by the court or otherwise, or any group or combination acting as a unit, and includes the plural as well as the singular number.

“Taxpayer” shall mean any person obligated to account to the director of finance for taxes collected or to be collected under the terms of this Chapter.

4.05.020 Tax levied.

On and after January 1, 2008, there is levied and shall be paid and collected an excise tax of two percent on the lodging price paid for the leasing, rental or providing of any lodging services located in the city. This tax shall be in addition to the sales and use tax as established pursuant to chapter 4.04 of this code. It shall be a violation of this code for any lodging customer of a hotel room, motel room or other accommodation located in the city to fail to pay, or for any lodging provider of such accommodation to fail to collect, the tax levied pursuant to this section.

4.05.030 Transactions exempt from tax.

The following lodging transactions are exempt from taxation under this chapter:

- A. All lodging services provided to the United States Government; to the State, its departments or institutions and political subdivisions in their governmental capacities only, including the City and any department thereof;
- B. All lodging services provided to religious and charitable organizations in the conduct of their regular religious or charitable functions and activities;
- C. All lodging services provided to persons that the City is prohibited from taxing under the Constitution or laws of the United States or the State;

D. All lodging services provided to any person for a period of at least thirty consecutive days;

E. Any lodging transaction, if the price of such lodging services is paid in advance on a weekly basis and does not exceed the total sum of seventy-five dollars per week.

4.05.040 Fund established -- Use of tax.

A. Pursuant to Section 9.9 of the Municipal Charter of Longmont, there is created a special fund known as the Lodgers Tax Fund for the purpose of the deposit of funds to be used according to this section.

B. All revenues from the lodgers tax established by this chapter shall be placed in the Lodgers Tax Fund and used by the city for promoting tourism, conventions and related activities and acquiring related facilities. No part of such revenues shall be allocated to the general fund or to the public improvement fund.

4.05.050 License required for lodging.

It shall be unlawful for any person to engage in the business of providing lodging services without first having obtained a Longmont sales and use tax license, which license shall be granted and issued by the Director of Finance, upon an application form provided by the Director of Finance and shall be in force and effect until revoked.

4.05.060 Payment of tax.

A. Every lodging provider shall be liable and responsible for the payment of an amount equal to two percent of all proceeds derived from the providing of lodging services as established pursuant to Section 4.05.020 and any such lodging provider shall file a return each month with the director of finance on or before the twentieth day of each month for the preceding month and remit an amount equivalent to the lodgers tax collected to the director of finance. Every lodging provider may deduct three percent of such tax, but no more than one hundred dollars to cover the lodging provider's expense in the collection and remittance of the tax.

CITY OF LONGMONT (Continued)

- B. The returns to be filed by the lodging provider shall contain such information and be made in such manner upon any such forms as the director of finance may prescribe. The director of finance may extend the time for making returns and paying the taxes due under such reasonable rules and regulations as the director of finance may prescribe, but no such extension shall be for a greater period than is provided in Section 4.05.090.
- C. The burden of proving any exemption from collection of the lodgers tax and paying the same to the director of finance or from making such returns shall be on the lodging provider under such reasonable requirements of proof as the director of finance may prescribe.
- D. The lodging provider shall add the tax imposed to the lodging price, showing such tax as a separate and distinct item and, when added, such tax shall constitute a part of such price and shall be a debt from the lodging customer to the lodging provider until paid and shall be recoverable at law in the same manner as other debts.

4.05.070 Formulation and promulgation of rules and regulations.

To provide uniform methods of adding the lodgers tax to the lodging price, it shall be the duty of the director of finance, to formulate and promulgate, after hearing, appropriate rules and regulations to effectuate the purpose of this chapter.

4.05.080 Absorbing or refunding of tax by lodging provider prohibited.

It shall be unlawful for any lodging provider to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part of the tax imposed by this chapter will be assumed or absorbed by the lodging provider or that it will not be added to the lodging price of the accommodations provided or, if added, that it or any part will be refunded. Any person violating any provision of this chapter shall be subject to the penalties of this code.

4.05.090 Remittance of tax on other than monthly basis.

If the accounting method regularly employed by the lodging provider in the transaction of business, or other conditions are such that reports of sales made on a calendar month basis will impose unnecessary hardship, the director of finance may, upon request of the lodging provider, accept reports at such intervals as will, in the director of finance's opinion, better suit the convenience of the lodging provider and will not jeopardize the collection of the tax.

4.05.100 Consolidation of returns.

A lodging provider doing business in two or more places or locations taxable under this chapter may file one return covering all such business activities.

4.05.110 Excess collections -- failure to remit collections.

If any lodging provider during any reporting period collects as a tax an amount in excess of two percent of the total sales on lodging services as defined in Section 4.05.010, the lodging provider shall remit to the city the full amount of the tax collected less the amount retained as a collection expense under Subsection 4.05.060.A.

4.05.120 Bad debts.

Lodgers taxes paid on the amount of lodging price which are represented by accounts which are found to be worthless and are actually and properly charged off as bad debts for the purpose of the income tax imposed by the laws of the State may be credited upon a subsequent payment of the tax as provided in this chapter, but if any such accounts are thereafter collected by the lodging provider, a tax shall be paid upon the amounts so collected.

CITY OF LONGMONT (Continued)

4.05.130 Disputes over exemption from tax -- Application for refund.

If a dispute arises between the lodging customer and lodging provider as to whether or not any lodging transaction is exempt from taxation, the lodging provider shall collect and the lodging customer shall pay such tax, and the lodging provider shall issue to the lodging customer a receipt or certificate on forms prescribed by the director of finance showing the names of the lodging customer and lodging provider, the lodging services furnished, the date, the price, the amount of tax paid and a brief statement of the claim of exemption. The lodging customer may apply to the director of finance for a refund of such taxes. It shall be the duty of the director of finance to determine the question of exemption subject to review by the courts as herein provided. It shall be a violation of the chapter for any lodging provider to fail to collect, or for any lodging customer to fail to pay, a tax levied by this chapter on the provision of lodging services on which exemption is disputed.

4.05.140 Procedure for refund of disputed tax.

- A. A refund shall be made or credit allowed for taxes paid under dispute by any person who establishes an exemption under this chapter. Such refund shall be made by the director of finance after compliance with the following conditions precedent:
- B. Applications for refunds must be made within sixty days after the lodging transaction on which the exemption is claimed and must be supported by the affidavit of the lodging customer, accompanied by the original paid invoice or sales receipt and a certificate issued by the lodging provider, and must be made upon such forms as shall be prescribed and furnished by the director of finance, which forms contain such information as the director of finance prescribes.

- C. The burden of proving that any person is exempt from paying the lodgers tax shall be upon the person asserting such claim for exemption under such reasonable requirements or proof as the director of finance may prescribe. An application for refund of tax moneys paid in error or by mistake, shall be made within three years after the date of the purchase of lodging services for which the refund is claimed, shall be supported by the affidavit of the lodging customer to be made upon such forms as shall be prescribed and furnished by the director of finance, which forms shall contain such information as the director of finance prescribes.
- D. Upon receipt of such application, the director of finance shall examine the same with all due speed and shall give notice to the applicant by an order in writing, of his decision thereon.
- E. An aggrieved applicant may, within ten days after such decision is mailed to him, petition the director of finance for a hearing on the claim in the manner provided in this chapter.

4.05.150 Refunds -- Application of purchaser required -- Not assignable.

The right of any person to a refund shall not be assignable, and application for a refund must be made by the same person who acquired lodging and paid the tax as shown in the invoice of the sale thereof.

4.05.160 Refunds -- False statements are violations.

Any person who makes any false statement in connection with an application for a refund of any tax shall be guilty of a violation of this chapter and punished as provided in this code.

4.05.170 Refunds -- Conviction of violation -- Recovery of other refunds -- Printing penalties on applications.

If any person is convicted under the provisions of Section 4.05.160, such conviction shall be prima facie evidence that all refunds received by such person during the current year were obtained unlawfully, and the financial officer is empowered and directed to bring appropriate action for recovery of such refund. A brief summary of the above-mentioned penalties shall be printed on each form application for refund.

CITY OF LONGMONT (Continued)

4.05.180 Information from returns -- Divulging unlawful generally.

- A. Except in accordance with judicial order or as otherwise provided in this chapter, the director of finance, the director's agents, clerks and employees shall not divulge any information gained from any return filed under the provisions of this chapter.
- B. The officials charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the director of finance in an action under the provisions of this chapter to which the director of finance is a party or on behalf of any party to an action or proceeding under the provisions of this chapter or to punish a violator thereof when the report of facts shown by such report is directly involved in such action or proceeding, in either of which events the court may require the production of and may admit in evidence so much of the returns or of the facts shown thereby as are pertinent to the action or proceeding and no more.
- C. Nothing contained in this chapter shall be construed to prohibit the delivery to a person or that person's duly authorized representative of a copy of any return or report filed in connection with that person's tax nor to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof, nor to prohibit the inspection by the city attorney, or any other legal representative of the city, of the report or return of any person who brings action to set aside or review the tax based thereon or against whom an action or proceeding is contemplated or has been instituted under this chapter.
- D. Reports and returns shall be preserved for three years and thereafter until the director of finance, orders them destroyed.

4.05.190 Keeping of records and accounts.

It shall be the duty of every lodging provider to keep and preserve suitable records of all lodging transactions made by such person and such other books or accounts as may be necessary to determine the amount of tax for the collection of which such person is liable under this chapter. It shall be the duty of every such person to keep and preserve for a period of three years all invoices of lodging services, and all such books, invoices and other records shall be open for examination at any time by the director of finance or the director's duly authorized agents.

4.05.200 Divulging of confidential information to be a violation.

Any city officer or employee, or any member of the office of, or officer or employee of, the director of finance who divulges any information classified in this chapter as confidential, in any manner, except in accordance with proper judicial order or as otherwise provided by law or this code, shall be guilty of a violation of this code.

4.05.210 Examination of returns -- recomputation -- credits -- deficiencies.

As soon as practicable after the return is filed, the director of finance shall examine it.

- A. If it then appears that the correct amount of tax to be remitted is greater or less than that shown in the return, the tax shall be recomputed.
- B. If the amount paid exceeds that which is due, the excess shall be refunded or credited against any subsequent remittance from the same person.
- C. If the amount paid is less than the amount due, the difference, together with interest thereon at the rate of one-half of one percent per month from the time the return was due, shall be paid by the lodging provider within ten days after written notice and demand to him or her from the director of finance.

CITY OF LONGMONT (Continued)

4.05.220 Penalty for deficiencies due to negligence.

If any part of the deficiency in payment of the lodgers tax is due to negligence or intentional disregard of the ordinances or authorized rules and regulations of the city with knowledge thereof, but without the intent to defraud, there shall be added ten percent of the total amount of the deficiency, and interest in such case shall be collected at the rate imposed under subsection C. of Section 4.04.470, in addition to the interest provided by subsections D. through G. of Section 4.04.470, on the amount of such deficiency from the time the return was due, from the person required to file the return, which interest and addition shall become due and payable ten days after written notice and demand to him or her by the director of finance. If any part of the deficiency is due to fraud with the intent to evade the tax, then there shall be added one hundred percent of the total amount of the deficiency and in such case, the whole amount of the tax unpaid, including the additions, shall become due and payable ten days after written notice and demand by the director of finance and an additional three percent per month on the amount shall be added from the date the return was due until paid. In addition, the two percent vendor's fee expense allowance provided in Section 4.05.060 shall be forfeited and added to the amount of the deficiency.

4.05.230 Investigation of tax records.

For the purpose of ascertaining the correctness of a return or for the purpose of determining the amount of tax due from any person, the director of finance or the director's duly authorized deputies may hold investigations and hearings concerning any matters covered by this chapter, and may examine any relevant books, papers, records or memoranda of any such person and may require the attendance of such person or any officer or employee of such person or of any person having knowledge of such transactions and may take testimony and require proof for his or her information. The director of finance and the director's duly authorized agents shall have power to administer oaths to such persons.

4.05.240 Subpoenas and witness fees.

All subpoenas issued under the terms of this chapter may be served by any person of full age. The fees of witnesses for attendance and hearing shall be the same as the fees of witnesses before the District Court. These fees shall be paid when the witness is excused from further attendance. When the witness is subpoenaed at the instance of the director of finance, such fees shall be paid in the same manner as other expenses under the terms of this chapter. When a witness is subpoenaed at the instance of any party to any such proceeding, the director of finance may require that the cost of service of the subpoena and the fee of the witness be borne by such party. In such case, the director of finance, in his or her discretion, may require a deposit to cover the cost of such service and witness fees. A subpoena issued as previously mentioned shall be served in the same manner as a subpoena issued by a court of record.

4.05.250 Compelling witnesses or production of records.

The director of finance may issue subpoenas, enforceable in the municipal court, under CRS 13-10-112(2) and Colorado Rule of Civil Procedure 107, to compel the attendance of witnesses, the production of books, papers, records or memoranda and the giving of testimony before the director of finance or any of the director's duly authorized deputies.

4.05.260 Depositions.

The director of finance or any party in an investigation or hearing before the director of finance may cause the deposition of witnesses residing within or without the State to be taken in the manner prescribed by law for like depositions in civil actions in courts of this State and to that end compel the attendance of witnesses and the production of books, papers, records or memoranda.



CITY OF LONGMONT (Continued)

4.05.270 Unpaid tax a prior lien -- satisfaction of liens.

The tax imposed by this Chapter, shall be a first and prior lien on real property, goods, business proceeds and business fixtures owned by or used by any taxpayer under lease, title-retaining contract or other contract arrangement, except any goods sold to bona fide purchasers for value in the ordinary course of business, and shall take precedence on all such property over other liens or claims of whatsoever kind or nature, except any preexisting lien for state sales or use taxes.

4.05.280 Sale of stock or business -- Return required -- withholding of tax due.

Any taxpayer who sells out his or her business or quits business shall be required to make out and file a return as provided in this chapter within ten days after the date the taxpayer sold out his or her business, or quit business, and the taxpayer's successor in business shall be required to withhold sufficient of the purchase money to cover the amount of the tax imposed under this chapter that is due and unpaid until such time as the former owner produces either a receipt from the director of finance showing that the taxes have been paid or a certificate that no taxes are due.

4.05.290 Liens -- Assumed by purchasers or takers of businesses.

If the purchaser of a business shall fail to withhold the purchase money, as provided in Section 4.05.280, and the tax is due and unpaid after the ten day period allowed, the purchaser, as well as the former owner, shall be personally liable for the payment of the taxes unpaid by the former owner. Likewise, anyone who takes any goods or business fixtures owned by or used by any lodging provider under lease, title-retaining contract or other contract arrangement, by purchase, foreclosure sale or otherwise, takes same subject to the lien for any delinquent lodgers taxes owed by such provider, and shall be liable for the payment of all delinquent lodgers taxes of such taxpayer, and shall be liable for the payment of all delinquent lodgers taxes of such prior owner, not, however, exceeding the value of the property so taken or acquired.

4.05.300 Bankruptcy, receivership or seizure under distraint -- Status and collection of tax lien.

Whenever the business or property of any taxpayer subject to the provisions of this Chapter is placed in receivership, bankruptcy or assignment for the benefit of creditors, or seized under distraint for property taxes, all taxes, penalties and interest imposed by this chapter, for which any lodging provider is in any way liable shall be a prior and preferred lien against the real property, goods, business proceeds, and business fixtures of the taxpayer except any preexisting lien for state sales or use taxes. No sheriff, receiver, assignee or other officer shall sell the property of any person subject to this chapter under process or order of any court without first ascertaining from the director of finance the amount of any lodgers taxes due and payable. If there be any such taxes due, owing and unpaid, it shall be the duty of such officer first to pay the amount of the taxes out of the proceeds of such sale before making payment of any moneys to any judgment creditor or other claimants of whatsoever kind or nature.

4.05.310 Taxes collected -- Taxpayer to hold in trust -- Property of city.

All sums of money paid by the lodging customer to the lodging provider as taxes imposed shall be and remain public money, the property of the city, in the hands of such lodging provider, and such lodging provider shall hold the same in trust for the sole use and benefit of the city until paid to the director of finance as provided in this chapter. If a lodging provider fails to hold, in trust, and to pay public money to the director of finance, such lodging provider shall be punished for a violation of this chapter.

4.05.320 Refusal to make a return -- Estimate and assessment.

- A. If any person neglects or refuses to make a return in payment of taxes as required by this chapter, the director of finance shall make an estimate, and assess interest and penalties as stated in Section 4.04.470.
- B. Promptly thereafter, the director of finance shall give to the delinquent taxpayer written notice of such estimated taxes, penalty and interest.
- C. Such estimate shall thereupon become an assessment and such assessment shall be final and due and payable from the taxpayer to the director of finance twenty days from the date of service of the notice or the date of mailing.

CITY OF LONGMONT (Continued)

- D. An appeal of a notice of assessment issued to a lodging provider for failure to file a return, underpayment of tax owed or as a result of an audit shall be submitted in writing to the director of finance, or other appropriate officer within twenty calendar days from the date of the notice of assignment. Any such appeal shall identify the amount of tax disputed and the basis for the appeal.
- E. Thereupon, the director of finance shall modify such assessment according to the facts submitted, which facts he deems correct. Such assessment shall be the final order of the director of finance, and may be reviewed under Rule 106(a)(4) of the Colorado Rules of Civil Procedure, provided, the taxpayer gives written notice to the director of finance such intention within five days after receipt of the final order of assessment.

4.05.330 Notice of tax lien -- Issuance when.

If any taxes, penalty or interest imposed by this chapter shown due by returns filed by the taxpayer, or as shown by assessments duly made as provided in this chapter are not paid within five days after the same are due, the director of finance shall issue a notice stating the name of the taxpayer, the amount of the tax, penalties and interest, the date of the accrual thereof, and that the city claims a first and prior lien therefore on the real and tangible personal property of the taxpayer except any preexisting liens for state sales or use taxes.

4.05.340 Notice of tax lien--Form--Filing and service.

The notice contemplated at Section 4.05.330 shall be on forms prepared by the director of finance and shall be verified by the director or the director's duly qualified deputy, or any duly qualified agent of the director of finance whose duties are the collection of such tax. The notice may be filed in the office of the clerk and recorder of any county in this state in which the taxpayer owns real or tangible personal property and the filing of such notice shall constitute due notice thereof.

4.05.350 Distraint, seizure and sale--Initiation.

After the notice contemplated at Section 4.05.330 has been filed or concurrently therewith, or at any time when taxes due are unpaid, whether such notice is filed or not, the director of finance may issue a warrant under the director's official seal directly to any employee, agent or representative of the department of finance, or to the sheriff of any county of this state, commanding them or their designated agents to distraint, levy upon, seize and sell sufficient of the real and personal property of the tax debtor found within the city, or within the county in which the sheriff is situated, for the payment of the amount due, together with interest, penalties and costs of collection including, without limitation, the direct and indirect personnel costs of employees' time incurred by the city.

4.05.360 Distraint, seizure and sale--Manner--Fees.

- A. Such employee, agent or representative of the department of finance, or the sheriff of any county in this state, or their designated agents as have received a warrant as provided at Section 4.05.330, shall levy upon sufficient property of the taxpayer, or any property used by such taxpayer in conducting his or her retail business, except property made exempt from lien under Section 39-26-117(1)(b), CRS, and the property so levied upon shall be sold in all respects with like effect and in the same manner as prescribed by law for executions against property upon judgment of a court of record. The remedies of garnishments shall also be available. The employee, agent or representative of the department of finance, or the sheriff of any county, shall be entitled to such fees in executing such warrant as are allowed by law for similar services.
- B. In addition to publishing the notice of sale, as provided by state statutes for execution sales, the notice of sale, specifying the name and address of the taxpayer, the property to be sold, the amount of the unpaid taxes, penalty and interest for which the property is to be sold, the name and address of the officer conducting the sale, and the time and place of the sale, shall be mailed or otherwise provided to the taxpayer and the record holder of each outstanding interest in property to be sold, according to the records of the clerk and recorder for Boulder County, the Secretary of State, and the Colorado Department of Revenue, Motor Vehicles Division, or the successor to the recording functions of any of these offices. Such notice shall be mailed or otherwise given no later than ten days before the sale.

CITY OF LONGMONT (Continued)

C. If the taxpayer, before the beginning of the sale, pays in cash or certified funds, acceptable to the director of finance, the unpaid taxes, penalty, interest and the city's costs of collection, the taxpayer shall receive from the director of finance a release of the lien for taxes and the sale shall abate. If any person other than the taxpayer pays, such person shall receive an assignment of the interest, if any, of the city of Longmont in and to the property upon which a lien is claimed, and the sale shall abate, subject to reinstatement of proceedings to execute upon such lien by the third party. Thereafter, no city employee or official shall be obligated to perform any further action to foreclose or execute upon the tax lien, but the purchaser of said lien shall have all the rights and remedies provided hereunder at the purchaser's sole option and expense.

4.05.370 Chief of police to act in aid of distraint.

The chief of police or designee shall, upon request, assign necessary police officers to accompany authorized officials and act in aid of distraint. Said officers shall be authorized, upon request of an authorized official acting under a distraint warrant, to use all reasonable measures, including, without limitation, reasonable and appropriate physical force, to distraint or levy upon property and preserve the peace.

4.05.380 Liens--Release.

Any lien for taxes as shown on the records of the county clerks and recorders as provided in this chapter shall, upon the payment of all taxes, penalties and interest covered thereby, be released by the director of finance in the same manner as mortgages or judgments are released.

4.05.390 Tax bill--Alternative collection as debt due.

The director of finance may also treat any such taxes, penalties or interest due and unpaid as a debt due the city from the taxpayer.

4.05.400 Tax bill--Recovery at law authorized.

In case of failure to pay the taxes, or any portion thereof, or any penalty or interest, when due, the director of finance may recover at law the amount of such taxes, penalties and interest in any county, or district court of the county where the taxpayer resides or has his or her principal place of business, having jurisdiction of the amount sought to be collected.

4.05.410 Recovery of tax bill at law--Proof of amount due.

The return of the taxpayer or the assessment made by the director of finance, as herein provided, shall be prima facie proof of the amount due.

4.05.420 Recovery of tax bill at law--Bonds not required of director.

Such actions as are taken under the provisions of Sections 4.05.390 and 4.05.400 may be actions in attachments, and writs of attachment may be issued to the sheriff, and in any such proceeding no bond shall be required of the director of finance, nor shall any sheriff require of the director of finance an indemnifying bond for executing the writ of attachment, or writ of execution upon any judgment entered in such proceedings, and the director of finance may prosecute appeals or writs of error in such cases without the necessity of providing bond therefore.

4.05.430 Recovery of tax bill at law--Duty of city attorney.

It shall be the duty of the city attorney, when requested by the director of finance, to commence action for the recovery of taxes due, and this remedy shall be in addition to all other existing remedies.

4.05.440 Title or ownership actions--City participation to pursue lien.

In any action affecting the title to real estate or the ownership or rights to possession of personal property, the city may be made a party defendant for the purpose of obtaining a judgment or determination of its lien upon the property involved therein.

4.05.450 Penalties--Waiver power of director--Amnesties waiving penalties and interest designated by the city council.

A. The director of finance may waive, upon appropriate conditions, and for good cause shown, any penalty assessed as provided in this chapter.

CITY OF LONGMONT (Continued)

B. The city council may by resolution establish an amnesty program waiving or reducing the amounts of penalty or interest accrued to delinquent municipal sales and use taxes, stating the conditions, scope and duration of the amnesty. Such amnesty shall be based on a finding by the council that the incentive for voluntary compliance and payment will likely produce greater net revenues due to the savings of collection costs and broader disclosure and payment of sums owing. The council may additionally in such resolution impose the costs of collection, including legal fees incurred by the city, upon taxpayers failing to participate in the amnesty program, and the penalties and interest accrued on such delinquent taxes shall not be waived or reduced by operation of any subsequent amnesties. The conditions of the amnesty shall be published in a newspaper of general circulation in the city once, at least five days before the beginning of any such amnesty period.

4.05.460 Correction of assessment--Petition--Hearing.

If any person, having made a return and paid the tax, feels aggrieved by the assessment made upon him or her by the director of finance, such person may apply to the director of finance, by petition in writing within ten days after the notice is mailed to him or her, for a hearing and a correction of the amount of the tax so assessed, in which petition such person shall set forth the reasons why such hearing should be granted, and the amount by which such tax should be reduced. The director of finance shall notify the petitioner in writing of the time and place fixed by the director for such hearing. After such hearing, the director of finance shall make such order in the matter as is just and lawful and shall furnish a copy of such order to the petitioner.

4.05.470 Correction of assessment--Notice of decision--Notice of appeal--Finality of decision.

Every decision of the director of finance shall be in writing and notice thereof shall be mailed to the taxfiler within ninety days of the hearing and shall become the final decision of the director of finance. An appeal of a final decision of the director of finance shall be commenced as set forth in Section 29.2-106.1, CRS.

4.05.480 Court review of decision--Jurisdiction.

The District Court of the Twentieth Judicial District of the state of Colorado shall have original jurisdiction in proceedings to review all questions of law and fact determined by the director of finance in administering the provisions of this chapter by writ under Rule 106 (a)(4) of the Colorado Rules of Civil Procedure.

4.05.490 Time limitations--Collection efforts and liens.

The taxes for any period, together with interest thereon and penalties with respect thereto, shall not be assessed, nor shall any notice of lien be filed, or distraint warrant be issued, or suit for collection be instituted, or any other action to collect the same be commenced, more than three years after the date on which the tax was or is payable, nor shall any lien continue after such period, except for taxes assessed before the expiration of such period, notice of lien with respect to which has been filed prior to the expiration of such period, in which case such lien shall continue only for one year after the filing of notice thereof.

4.05.500 Time limitations--Exception for failure to file return, fraud or evasion.

In case of any failure to file a return, or the filing of a false or fraudulent return with intent to evade tax, the tax, together with interest and penalties thereon, may be assessed, or proceedings for the collection of such taxes may be begun, at any time.

4.05.510 Time limitations--Extension by agreement.

Before the expiration of such period of limitation, the taxpayer and the director of finance may agree in writing to an extension thereof, and the period so agreed on may be extended by subsequent agreements in writing.

CITY OF LONGMONT (Continued)

4.05.520 Violations designated.

It shall be a violation of this code for any taxpayer to refuse to make any return, or to make any false or fraudulent return, or any false statement in any return, or to fail or refuse to make payment to the director of finance of any taxes collected or due the city, or in any manner to evade the collection and payment of the tax, or any part thereof, imposed by this chapter, or for any person or purchaser to fail or refuse to pay such tax or evade the payment thereof, or to aid or abet another in any attempt to evade the payment of the tax imposed. Any person making a false return or a return containing a false statement shall be guilty of a violation. A separate offense shall be deemed committed upon each day during or on which a violation occurs or continues.

**. NOTICE OF ELECTION TO INCREASE DEBT ON A REFERRED MEASURE**

**CITY OF LONGMONT  
BALLOT ISSUE 2B**

**BALLOT TITLE:**

SHALL THE CITY OF LONGMONT DEBT BE INCREASED IN AN AMOUNT NOT TO EXCEED \$14,540,000, WITH A TOTAL REPAYMENT COST OF NOT TO EXCEED \$26,900,000 BY THE ISSUANCE OF STORM DRAINAGE FEE REVENUE BONDS FOR THE PURPOSE OF FINANCING SYSTEMWIDE STORM DRAINAGE CAPITAL IMPROVEMENTS, INCLUDING, BUT NOT LIMITED TO, THE LEFT-HAND CREEK AND SOUTH PRATT PARKWAY BRIDGE REPLACEMENT, THE LYKINS GULCH DRAINAGE IMPROVEMENTS, THE SPRING GULCH #2 DRAINAGE IMPROVEMENTS, AND THE STATE HIGHWAY 66 REGIONAL DRAINAGE IMPROVEMENTS; AND SHALL THE BONDS BE PAID SOLELY FROM THE CITY'S STORM DRAINAGE ENTERPRISE REVENUES AND BE SOLD IN ONE SERIES OR MORE AT A PRICE ABOVE, BELOW OR EQUAL TO THE PRINCIPAL AMOUNT OF

SUCH BONDS AND WITH SUCH TERMS AND CONDITIONS, INCLUDING PROVISIONS FOR REDEMPTION PRIOR TO MATURITY WITH OR WITHOUT PAYMENT OF A PREMIUM OF NOT MORE THAN 3%, AS THE CITY COUNCIL MAY DETERMINE; AND SHALL THE CITY BE AUTHORIZED TO ISSUE BONDS TO REFUND THE BONDS AUTHORIZED IN THIS QUESTION, PROVIDED THAT SUCH REFUNDING BONDS, ALONG WITH ANY OTHER BONDS ISSUED BY THE CITY PURSUANT TO THIS AUTHORIZATION, ARE ISSUED ON TERMS THAT DO NOT EXCEED THE PRINCIPAL AND AND REPAYMENT COSTS AUTHORIZED IN THIS QUESTION?

**TEXT OF REFERRED MEASURE:**

WHEREAS the City of Longmont, in the Counties of Boulder and Weld, State of Colorado (the "City"), is a home rule municipal corporation duly organized and existing under laws of the State of Colorado and the City Charter (the "Charter"); and

WHEREAS the members of the City Council of the City (the "Council") have been duly elected and qualified; and

WHEREAS pursuant to Section 10.2 of the Charter, the City may issue revenue bonds for any public purpose upon the affirmative vote of a majority of the registered electors of the City; and

WHEREAS pursuant to Chapter 4.18 of Longmont Municipal Code, the City Council has established the City of Longmont Storm Drainage Enterprise, governed by the Longmont City Council and having all lawful powers consistent with the Longmont Home Rule Charter and ordinances, including, without limitation, the power to issue and reissue bonds, notes, and other obligations, in the name of the City, payable solely from lawful revenues available to the enterprise; and

CITY OF LONGMONT (Continued)

WHEREAS the County Clerks of Boulder and Weld Counties (the "County Clerks") will conduct coordinated elections on November 6, 2007 (the "Election"); and

WHEREAS the City of Longmont will conduct a regular City election, coordinated with Boulder and Weld Counties on November 6, 2007; and

WHEREAS the Council is of the opinion that the City should seek voter approval to issue storm drainage enterprise revenue bonds for the purposes stated in this resolution; and

WHEREAS pursuant to Section 1-1-102, C.R.S., the City may provide by resolution that it will utilize the requirements and procedures of the Uniform Election Code of 1992, constituting Title 1, Articles 1 through 13, C.R.S. (the "Uniform Election Code"), in lieu of the Colorado Municipal Election Code of 1965; and

WHEREAS City of Longmont Ordinance 0-93-30, codified at Section 2.04.085, Longmont Municipal Code, provides that, for the purposes of participating in coordinated elections as defined in the Uniform Election Code of 1992, the City will adopt and follow the requirements of that Code as now existing or hereafter amended or modified; and

WHEREAS it is necessary to set forth certain procedures concerning the conduct of the Election;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF LONGMONT, IN THE STATE OF COLORADO:

Section 1

All action heretofore taken (not inconsistent with the provisions of this resolution) by the City and the officers thereof, directed toward the Election and the objects and purposes herein stated is ratified, approved and confirmed. Unless otherwise defined herein, all terms used herein shall have the meanings specified in the Uniform Election Code.

Section 2

Pursuant to the City of Longmont Home Rule Charter and ordinances and applicable laws of the State of Colorado, at the regular City election on November 6, 2007, there shall be submitted to the registered electors of the City the ballot question set forth in Section 3 hereof, and any other questions the Council shall refer. The officers of the City are authorized to enter into an intergovernmental agreement with the County Clerks pursuant to Section 1-7-116 of the Uniform Election Code. Any such intergovernmental

agreements heretofore entered into in connection with the Election are hereby ratified, approved, and confirmed. Although the enterprise is exempt from the requirements of Article X, Section 20 of the Colorado Constitution ("TABOR"), the Council directs the City Clerk and other officers and employees of the City to conduct the election in accordance with the requirements of TABOR in case the enterprise does not meet the requirements for an enterprise under TABOR in the year in which any of the bonds described in Section 3 are to be issued.

Section 3

The ballot question in substantially the following form shall be submitted to the registered electors of the City at the Election.

SHALL THE CITY OF LONGMONT DEBT BE INCREASED IN AN AMOUNT NOT TO EXCEED \$14,540,000, WITH A TOTAL REPAYMENT COST OF NOT TO EXCEED \$26,900,000 BY THE ISSUANCE OF STORM DRAINAGE FEE REVENUE BONDS FOR THE PURPOSE OF FINANCING SYSTEMWIDE STORM DRAINAGE CAPITAL IMPROVEMENTS, INCLUDING, BUT NOT LIMITED TO, THE LEFT-HAND CREEK AND SOUTH PRATT PARKWAY BRIDGE REPLACEMENT, THE LYKINS GULCH DRAINAGE IMPROVEMENTS, THE SPRING GULCH #2 DRAINAGE IMPROVEMENTS, AND THE STATE HIGHWAY 66 REGIONAL DRAINAGE IMPROVEMENTS; AND SHALL THE BONDS BE PAID SOLELY FROM THE CITY'S STORM DRAINAGE ENTERPRISE REVENUES AND BE SOLD IN ONE SERIES OR MORE AT A PRICE ABOVE, BELOW OR EQUAL TO THE PRINCIPAL AMOUNT OF SUCH BONDS AND WITH SUCH TERMS AND CONDITIONS, INCLUDING PROVISIONS FOR REDEMPTION PRIOR TO MATURITY WITH OR WITHOUT PAYMENT OF A PREMIUM OF NOT MORE THAN 3%, AS THE CITY COUNCIL MAY DETERMINE; AND SHALL THE CITY BE AUTHORIZED TO ISSUE BONDS TO REFUND THE BONDS AUTHORIZED IN THIS QUESTION, PROVIDED THAT SUCH REFUNDING BONDS, ALONG WITH ANY OTHER BONDS ISSUED BY THE CITY PURSUANT TO THIS AUTHORIZATION, ARE ISSUED ON TERMS THAT DO NOT EXCEED THE PRINCIPAL AND REPAYMENT COSTS AUTHORIZED IN THIS QUESTION?

YES \_\_\_\_\_  
NO \_\_\_\_\_

CITY OF LONGMONT (Continued)

Section 4

The City Clerk is hereby appointed as the designated election official of the City for purposes of performing acts required or permitted by law in connection with the Election.

Section 5

The Council hereby authorizes and directs the officers of the City to certify to the County Clerks on or before September 7, 2007, the ballot question in substantially the form set forth in Section 3 hereof.

Section 6

The officers and employees of the City are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this resolution.

Section 7

All orders, bylaws and resolutions, or parts thereof, in conflict with this resolution, are hereby repealed.

Section 8

If any section, paragraph, clause or provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this resolution.

**NOTICE OF ELECTION TO INCREASE DEBT ON A REFERRED MEASURE**

**CITY OF LONGMONT  
BALLOT ISSUE 2C**

**BALLOT TITLE:**

WITHOUT RAISING ADDITIONAL TAXES, SHALL THE EXISTING 0.2 CENT (TWO-TENTHS OF ONE CENT) PER DOLLAR CITY OF LONGMONT SALES AND USE TAX FOR OPEN SPACE PURPOSES BE EXTENDED FROM ITS CURRENT EXPIRATION DATE OF DECEMBER 31, 2020 TO DECEMBER 31, 2034; AND SHALL CITY OF LONGMONT DEBT BE INCREASED \$31,000,000, WITH A REPAYMENT COST OF \$59,500,000, ALL TO ACQUIRE, IMPROVE, AND MAINTAIN OPEN SPACE FOR PURPOSES INCLUDING BUT NOT LIMITED TO:

- PRESERVATION OF NATURAL AREAS, WILDLIFE HABITAT, WETLANDS, AGRICULTURE AND VISUAL CORRIDORS; AND
- DISTRICT PARKS DEVOTED TO LOW-IMPACT RECREATIONAL USES; AND SHALL THE CITY BE AUTHORIZED TO ISSUE DEBT TO REFUND THE DEBT AUTHORIZED IN THIS QUESTION OR QUESTION 2B APPROVED BY THE VOTERS ON NOVEMBER 7, 2000, PROVIDED THAT SUCH REFUNDING DEBT, ALONG WITH ANY OTHER DEBT INCURRED BY THE CITY PURSUANT TO THIS AUTHORIZATION, IS ISSUED ON TERMS WHICH DO NOT EXCEED THE PRINCIPAL AND REPAYMENT COSTS AUTHORIZED IN THIS QUESTION; AND SHALL SUCH DEBT BE SOLD IN ONE SERIES OR MORE, IN AN AGGREGATE AMOUNT NOT TO EXCEED THE MAXIMUM AUTHORIZED PRINCIPAL AMOUNT AND REPAYMENT COSTS, ON TERMS AND CONDITIONS AS THE CITY MAY DETERMINE, INCLUDING PROVISIONS FOR REDEMPTION OF THE DEBT PRIOR TO MATURITY WITH OR WITHOUT PAYMENT OF A PREMIUM OF NOT MORE THAN 3%, ALL ACCORDING TO ORDINANCE O-2007-73?

**TEXT OF REFERRED MEASURE:**

4.04.130 Sales tax levied - Allocation of increased tax for open space acquisition and maintenance and street system maintenance and improvements from special public improvement funds - Sunset clause.

A. There is imposed upon all sales of commodities and services specified in Section 4.04.080, tax at the rate of 3.275 percent of the sales price to be computed in accordance with schedules or systems approved by the finance director. Said schedules or systems shall be designed so that no such tax is charged on any sale of sixteen cents or less.

CITY OF LONGMONT (Continued)

B. All revenues derived from the three-quarters-cent increase approved according to Ordinance O-86-22 and extended according to Ordinances O-90-32,

O-94-51, O-2001-42 and O-2005-62 and all revenues received by the city from the county, state, and federal government for the purpose of street system operations and improvements shall be allocated to a special public improvement fund as contemplated by Article 9.9 of the City Charter, designated the Street System Maintenance and Improvement Fund, which shall exist solely to fund operations, maintenance, rehabilitation and improvement of the city street system.

C. Revenues derived from the three-quarters-cent street system maintenance and improvement component of the taxes imposed by this section shall be allocated and expended, as closely as practicable, among street fund programs, as listed below. Minor variations from these percentages shall be allowed annually, as required to permit funding requirements for entire projects to be satisfied:

Street Fund Program	Approximate annual allocation
Street maintenance, transportation services, traffic signal maintenance, snow removal	39 percent
Capital construction projects	21 percent
Street rehabilitation program, concrete repair and replacement	31 percent
Transportation system management projects, school and pedestrian safety, traffic signals, turn lanes, safety and capacity improvements, etc.	9 percent

Specific annual expenditures for qualifying projects shall be determined annually through the city's capital improvements program and annual operating budget.

D. No revenues derived from the three-quarters-cent increase shall be applied to debt existing prior to July 1, 1986.

E. No administrative transfer fee in excess of eight and five-tenths percent shall be charged to the Street System Maintenance and Improvement Fund.

F. On December 31, 2011, unless the electors authorize extending the three-quarters-cent street system maintenance and improvement component of the taxes imposed by this section, the tax rates listed in subsection A of this section shall be reduced in the amount by which they were increased by Ordinance O-86-22, and subsections B through F of this section shall be repealed.

G. All revenues derived from the 2001 two-tenths-cent increase, approved according to Ordinance O-2000-41, shall be allocated to a special fund as contemplated by Article 9.9 of the City Charter, designated the Open Space Sales Tax Fund, which shall be used solely for the following purposes:

1. To acquire, for open space, interests in real property, including, but not limited to, fee title, leases, development rights, mineral and other subsurface rights, conservation easements, rights-of-way, easements, and options through all means available and by various types of instruments and transactions, when determined by the Longmont city council, to be necessary to preserve such areas;

2. To acquire water rights and water storage rights for use in connection with real property acquired for open space;

3. To acquire rights-of-way and easements for access to open space;

4. To acquire options related to these acquisitions;

5. To pay for all related costs of acquisition, improvements and maintenance;

6. To improve all city of Longmont open space property in accordance with open space policies recommended by the parks and recreation board and adopted by the city council as part of the Longmont Area Comprehensive Plan (LACP);



CITY OF LONGMONT (Continued)

7. To manage, patrol, and maintain all city of Longmont open space property in accordance with Longmont Area Comprehensive Plan policies adopted by council;

8. To permit the use of these funds for the joint acquisition of open space property, with other governmental entities in accordance with intergovernmental agreements, or with land trusts;

9. To establish reserves for, and to pay the costs of issuance and debt service of revenue bonds, including principal and interest thereon.

H. Open space, for the purposes of this section, is generally described as: those lands in which the Longmont city council determines that it is, or may in the future be, within the public interest to acquire an interest, to assure their protection and to fulfill one or more of the functions described below. Interests acquired may include, but are not limited to, fee title, leases, development rights, mineral and other subsurface rights, conservation easements, water rights and water storage rights, rights-of-way, easements, and options.

I. Open space shall serve one or more of the following functions:

1. Preservation of natural areas, wildlife habitat, wetlands, agriculture and visual corridors;

2. Link and trails, access to public lakes, streams and other usable open space lands, stream corridors and scenic corridors along existing highways;

3. Conservation of natural resources including, but not limited to, forest lands, range lands, agricultural land, aquifer recharge areas, and surface water;

4. District parks devoted to low-impact recreational uses;

5. Implementing greenways and open space policies or strategies of the Longmont Area Comprehensive Plan;

6. Urban shaping buffers between or around municipalities or community service areas and buffer zones between residential and non-residential development.

J. Once acquired, open space may be used only for purposes set forth above.

K. Specific annual expenditures for qualifying projects shall be determined annually through the city's capital improvements program and annual operating budget.

L. On December 31, ~~2034~~2020, unless the electors authorize extending the two-tenths-cent open space acquisition component of the taxes imposed by this section, the tax rates listed in subsection A of this section shall be reduced in the amount by which they were increased by Ordinance O-2000-41, and subsections G through L of this section shall be repealed.

M. All revenues derived from the three and one-quarter tenths of one cent increase approved according to Ordinance O-2006-61 shall be used exclusively to provide additional resources to increase the level of service for public safety in Longmont, including, but not limited to: police officers and personnel for gang suppression, prevention and intervention; police officers to improve emergency response and patrol; emergency dispatchers for 911 response; detectives to investigate identity theft, internet fraud and child predatory crimes; fire fighters to improve emergency response time; personnel to support emergency public safety responders; and police and fire equipment and facilities. None of such revenues shall be allocated to the General Fund or the Public Improvement Fund, but all such revenues shall be allocated to a special fund, created according to Article 9.9 of the City Charter, designated the Public Safety Sales Tax Fund, which shall exist solely to fund expenditures to increase the level of service for public safety in Longmont, as outlined in this subsection M.

4.04.280 Storage, consumption and use tax levied - Allocation of increased tax for open space acquisition and maintenance and street system maintenance and improvements from special public improvement funds - Sunset clause.

CITY OF LONGMONT (Continued)

A. Except as provided separately in subsections F through K of this section for construction equipment, there shall be levied and there shall be collected from every person a tax or excise for the privilege of storing, using, distributing or otherwise consuming any article of tangible personal property purchased at retail from sources outside the corporate limits of the city, subsequent to the effective date of the ordinance codified in this chapter. Such tax shall be payable to and shall be collected by the director of finance at the rate of 3.275 percent of the price to be computed in accordance with schedules or systems approved by the finance director. Said schedules or systems shall be designed so that no such tax is charged on any sale of sixteen cents or less.

B. All revenues derived from the three-quarters-cent increase approved according to Ordinance O-86-22 and extended according to Ordinances O-90-32,

O-94-51, O-2001-42 and O-2005-62 and all revenues received by the city from the county, state and federal government for the purpose of street system operations and improvements shall be allocated to a special public improvement fund as contemplated by Article 9.9 of the City Charter, designated the Street System Maintenance and Improvement Fund, which shall exist solely to fund operations, maintenance, rehabilitation and improvement of the city street system.

C. Revenues derived from the three-quarters-cent street system maintenance and improvement component of the taxes imposed by this section shall be allocated and expended, as closely as practicable, among street fund programs, as listed below. Minor variations from these percentages shall be allowed annually, as required to permit funding requirements for entire projects to be satisfied:

Street Fund Program	Approximate annual allocation
Street maintenance, transportation services, traffic signal maintenance, snow removal	39 percent
Capital construction projects	21 percent
Street rehabilitation program, concrete repair and replacement	31 percent
Transportation system management projects, school and pedestrian safety, traffic signals, turn lanes, safety and capacity improvements, etc.	9 percent

Specific annual expenditures for qualifying projects shall be determined annually through the city's capital improvements program and annual operating budget.

D. No revenues derived from the three-quarters-cent increase shall be applied to debt existing prior to July 1, 1986.

CITY OF LONGMONT (Continued)

E. No administrative transfer fee in excess of eight and five-tenths percent shall be charged to the Street System Maintenance and Improvement Fund.

F. Construction equipment which is located within the boundaries of the city for a period of more than thirty consecutive days shall be subjected to the full applicable storage, consumption and use tax of the city.

G. Construction equipment which is located within the boundaries of the city for a period of thirty consecutive days or less shall be subjected to the city's storage, consumption and use tax in an amount which does not exceed the amount calculated as follows: the purchase price of the equipment shall be multiplied by a fraction, the numerator of which is one and the denominator of which is twelve, and the result shall be multiplied by the rate set forth in this section.

H. Where the provisions of subsection G of this section are utilized, the credit provisions of subsection K of Section 4.04.290 shall apply at such time as the aggregate sales, storage, consumption and use taxes legally imposed by and paid to other statutory and home rule municipalities on any such equipment equal to the rate set forth in this section.

I. In order to avail himself or herself of the provisions of subsection H of this section, the taxpayer shall comply with the following procedure:

1. Prior to or on the date the equipment is located within the boundaries of the city, the taxfiler shall file with the city's finance director an equipment declaration on a form provided by the city. Such declaration shall state the dates on which the taxfiler anticipates the equipment will be located within and removed from the boundaries of the city, shall include a description of each such anticipated piece of equipment, shall state the actual or anticipated purchase price of each such anticipated piece of equipment, and shall include such other information as reasonably deemed necessary by the city.

2. The taxfiler shall file with the city an amended equipment declaration reflecting any changes in the information contained in any previous equipment declaration no less than once every ninety days after the equipment is brought into the boundaries of the city or, for equipment which is brought into the boundaries of the city for a project of less than ninety days' duration, no later than ten days after substantial completion of the project.

3. The taxfiler need not report on any equipment declaration any equipment for which the purchase price was under two thousand five hundred dollars.

J. If the equipment declaration is given as provided in subsection I of this section, then as to any item of construction equipment for which the customary purchase price is under two thousand five hundred dollars which was brought into the boundaries of the city temporarily for use on a construction project, it shall be presumed that the item was purchased in a jurisdiction having a local sales or use tax as high as the applicable rates therefor set forth in this chapter, and that such local sales or use tax was previously paid. In such case the burden of proof in any proceeding before the city's director of finance, the executive director of the department of revenue, or the district court, shall be on the city to prove such local sales or use tax was not paid.

K. If the taxfiler fails to comply with the provisions of subsection I of this section, the taxpayer may not avail himself or herself of the provisions of subsection G of this section and shall be subject to the provisions of subsection F of this section. However, substantial compliance with the provisions of subsection I of this section shall allow the taxfiler to avail himself or herself of the provisions of subsection G of this section.

L. On December 31, 2011, unless the electors authorize extending the three-quarters-cent street system maintenance and improvement component of the taxes imposed by this section, the tax rates listed in subsection A of this section shall be reduced in the amount by which they were increased by Ordinance O-86-22 and subsections B through E and subsection L of this section shall be repealed.

**CITY OF LONGMONT (Continued)**

M. All revenues derived from the 2001 two-tenths cent increase, approved according to Ordinance O-2000-41, shall be allocated to a special fund as contemplated by Article 9.9 of the City Charter, designated the Open Space Sales Tax Fund, which shall be used solely for the purposes stated in Section 4.04.130, subsections G through L.

N. On December 31, ~~2034~~2020, unless the electors authorize extending the two-tenths-cent open space acquisition component of the taxes imposed by this section, the tax rates listed in subsection A of this section shall be reduced in the amount by which they were increased by Ordinance O-2000-41 and subsections M and N of this section shall be repealed.

O. All revenues derived from the three and one-quarter tenths of one cent increase approved according to Ordinance O-2006-61 shall be used exclusively to provide additional resources to increase the level of service for public safety in Longmont, including, but not limited to: police officers and personnel for gang suppression, prevention and intervention; police officers to improve emergency response and patrol; emergency dispatchers for 911 response; detectives to investigate identity theft, internet fraud and child predatory crimes; fire fighters to improve emergency response time; personnel to support emergency public safety responders; and police and fire equipment and facilities. None of such revenues shall be allocated to the General Fund or the Public Improvement Fund, but all such revenues shall be allocated to a special fund, created according to Article 9.9 of the City Charter, designated the Public Safety Sales Tax Fund, which shall exist solely to fund expenditures to increase the level of service for public safety in Longmont, as outlined in this subsection O.

**FISCAL INFORMATION**

	Fiscal Year Spending	
2003	\$83,757,627	Actual
2004	\$90,752,942	Actual
2005	\$92,440,644	Actual
2006	\$92,638,523	Actual
2007	\$92,000,000	

Estimated

Overall percentage change from 2003 to 2007  
9.84% increase  
Overall dollar change from 2003 to 2007  
\$8,242,373 increase

**Proposed Tax Increase – (Ballot Issue 2A) (Lodging Services)**

City Estimate of the Maximum Dollar Amount of the Proposed Tax Increase for Fiscal Year 2008 (the First Full Year of the Proposed Tax Increase):  
\$380,000

City Estimate of 2008 Fiscal Year Spending Without Proposed Tax Increase:  
\$93,550,000

**Proposed Debt Increase -- (Ballot Issue 2B) (Storm Drainage)**

Principal amount of proposed debt: **\$14,540,000**

Maximum annual repayment of proposed debt: **\$1,310,000**

Maximum total repayment of proposed debt: **\$26,900,000**

Principal amount of current bonded debt: **\$43,850,000**

Maximum annual repayment of current bonded debt: **\$4,822,113**

Maximum total repayment of current bonded debt: **\$59,341,481**

**Proposed Debt Increase / Tax Extension -- (Ballot Issue 2C) (Open Space)**

Principal amount of proposed debt: **\$31,000,000**

Maximum annual repayment of proposed debt: **\$2,850,000**

Maximum total repayment of proposed debt: **\$59,500,000**

Principal amount of current bonded debt: **\$43,850,000**

Maximum annual repayment of current bonded debt: **\$4,822,113**

Maximum total repayment of current bonded debt: **\$59,341,481**

**SUMMARIES OF WRITTEN COMMENTS FILED WITH THE CITY CLERK'S OFFICE**

**BALLOT ISSUE 2A (Lodging Services)**

CITY OF LONGMONT (Continued)

**The following summary was prepared from comments filed by persons FOR the proposal:**

- Support for the proposed Longmont lodger's tax means support for economic stability and the long-term future of our community.
- Every person coming to Longmont as a tourist, on business or to attend a conference or convention will spend some money in the community. Over 800 local businesses are supported directly through tourism and visitors. Hundreds of additional businesses are supported indirectly.
- Visitors pay sales tax on their purchases. Those sales taxes benefit everyone in Longmont. They flow into city coffers, supporting parks, recreation, streets, and all the amenities that make our quality of life unique.
- Revenues from the lodger's tax paid by visitors will be used to promote Longmont locally, regionally, and nationally so that more visitors, conferences and conventions will come to our city. They will bring new dollars with them, thus further sustaining and advancing our economy and life style.
- Lodger's taxes are a common tool used by many Colorado cities to invest in their futures without cost to local residents. The proposed lodger's tax extends only to users of hotel, motel, and bed and breakfast rooms. Exceptions will be made for persons using rooms more than 30 days and for non-profit organizations placing people in rooms. Across Colorado, lodger's taxes range from two to 12 percent. At two percent, Longmont's proposal is at the low end of the scale.
- Longmont has the largest conference center in the Northern Front Range region and ample hotel rooms to accommodate tour groups and conventions. As a stand-alone community, we are at the center of an extremely attractive region. Historic sites, local arts and festivals, a full range of services and recreational activities abound. Yet everyone isn't getting the word. Longmont isn't on everyone's radar screen.

- Two years ago, the City, in partnership with a private commerce promotion group, formed an association to promote Longmont tourism and visitation. Lodger's tax revenues will support that association's primary mission of marketing our community, attracting visitors and conventions, supporting existing businesses and working to leverage local, area, and state opportunities.
- The lodger's tax will provide professional staff with the skills necessary to put Longmont on the map as a tourist destination and convention draw. The association referenced above will be eligible for matching dollars from the Colorado Department of tourism. This year \$19 million was allocated for this program. Longmont will be in a position to partner with the Colorado Department of Tourism by joining their advertising and marketing efforts.
- The proposed lodger's tax is backed by Longmont hotels, motels and bed and breakfasts as an effective means for promoting what Longmont has to offer. It draws new money into the community without cost to permanent residents.
- In reality, the proposed lodger's tax is an investment in our quality of life, the strength of city budgets and the foundations of our businesses. It is an investment that pays dividends to everyone living and doing business in Longmont.

**The following summary was prepared from comments filed by persons AGAINST the proposal:**

- Businesses such as motels and restaurants that stand to profit from tourism and conventions should band together and voluntarily fund their own promotional activities
- By including the words "and acquiring related facilities," this means that the proceeds from this tax measure could ostensibly be used to purchase real estate. This ballot proposal goes beyond promoting tourism and conventions, and should be rejected.

**BALLOT ISSUE 2B (Storm Drainage)**

CITY OF LONGMONT (Continued)

**The following summary was prepared from comments filed by persons FOR the proposal:**

- Given the demonstrated need for the capital projects and the anticipated negative cost ramifications of not proceeding with the work in an expeditious manner; the issuance of bonds as called for by ballot issue 2B appears both timely and fiscally prudent.
- Ballot Issue 2B would allow the City of Longmont to issue bonds for funding of various necessary Storm Drainage projects, reducing the risk to people and property from flooding, and enable the City to realize savings by avoiding escalating construction costs in the future. Since all indebtedness will be paid from the Storm Drainage Enterprise Fund, there will be no negative impacts on the City's general revenues.

**The following summary was prepared from comments filed by persons AGAINST the proposal:**

- It's not a good idea for our city government to be paying \$12,360,000 in interest to borrow \$14,540,000 to deal with mostly longtime storm drainage problems that should be addressed under a well-planned, pay-as-you-go capital improvements program. Millions spent for paying interest can never be used to fix anything, but instead will flow into the pockets of bond investors.
- When the land was subdivided, developers should have been held responsible for making sure their projects drained properly in the event of a flood. The city should not have allowed housing to be built in flood-prone areas.
- Perhaps separate special improvement districts should be established to address these neighborhood storm drainage problems.

**BALLOT ISSUE 2C (*Open Space*)**

**The following summary was prepared from comments filed by persons FOR the proposal:**

- The issues around 2C are about preserving a legacy for the future of Longmont's citizens. 2C is about purchasing land now that we will not have an opportunity to buy in the future. These parcels can interconnect our existing parks, trails and amenities to continue the build our world class recreational infrastructure. The parks and trails are for all citizens to use and might help us maintain healthy lifestyles as we grow older. As

quoted from the Longmont newspaper, one person lost 60 pounds walking around Lake McIntosh in the morning. We have that trail due to our open space program.

- Land acquisition for trails and parks will foster a future of smart development strategies by helping to shape the natural community that we live and play in with our neighboring communities. Longmont is still developing its urban landscape and needs the balance of parks and trails. We can get this only if we citizens pay for it. Developers will not seek this balance, as it is not in their best interest. If we have the land we might be able to do lease backs and keep that land farmed.
- The tax burden will be spread out over a decade. This ensures that no one generation is singled out to pay for the parks we all will enjoy. This sales tax does something for everyone in Longmont. It is not intertwined in some fanciful government program. This is sound tax policy and pays itself back year after year with the happiness and joy it will bring to people of Longmont.

**The following summary was prepared from comments filed by persons AGAINST the proposal:**

- Longmont taxpayers are called upon to pay \$27,500,000 in interest to borrow \$31,000,000, which means that \$27.5 million of our tax money will not be spent for open space and trails, but instead will go to the bond investors.
- Since no one knows what the economy will be like if this tax is locked-in for an additional 14 years beyond 2020, it should be allowed to expire as originally intended. By the year 2020, Longmont taxpayers will have had 13 years, starting now, to decide whether they want to renew this tax or not.
- It is unfair to burden our children and grandchildren with long-term debt like this. Extending this tax until 2034 would be the height of fiscal irresponsibility in view of the tight city budget. Longmonters are already heavily burdened with three open space sales taxes from Boulder County. The last thing the city needs is to go into \$31 million more debt with repayment costs of \$59.5 million to buy bonds for additional open space. There are far greater spending priorities. This tax was narrowly passed by voters in 2000 with a term of 20 years. The issue should be brought back to the taxpayers when it expires in 2020, not now.

BERTHOUD FIRE DISTRICT

**TO: ALL REGISTERED VOTERS  
NOTICE OF ELECTION TO INCREASE TAXES ON A  
REFERRED MEASURE**

**BERTHOUD FIRE PROTECTION DISTRICT  
BOULDER COUNTY, COLORADO**

Election date: November 6, 2007

Election hours: 7:00 a.m. to 7:00 p.m.

Local election office address and phone number:

Boulder County Clerk and Recorder, 1750 33<sup>rd</sup> Street,  
Suite 200, Boulder, CO 80301-2546 Telephone: (303)  
413-7745

**BALLOT TITLE AND TEXT: REFERRED 4A**

SHALL BERTHOUD FIRE PROTECTION DISTRICT TAXES BE INCREASED \$472,984.00 ANNUALLY (OR BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER) BY THE IMPOSITION OF A PROPERTY TAX OF 3.0 MILLS, COMMENCING IN TAX YEAR 2007 AND CONTINUING THEREAFTER AS IS PROVIDED BY LAW, SUCH NEW MILL LEVY IS A REPLACEMENT OF AN EXISTING MILL LEVY OF 1.243 MILLS FOR CAPITAL ITEMS THAT WAS APPROVED IN 1998 AND IS DUE TO EXPIRE IN TAX YEAR 2008, AND SHALL THE MONEYS RECEIVED FROM SUCH NEW TAX BE RECEIVED AND SPENT BY THE DISTRICT FOR OPERATIONAL PURPOSES AND CAPITAL EXPENDITURES IN ANY YEAR WITHOUT REGARD TO ANY SPENDING, REVENUE RAISING, OR OTHER LIMITATION IMPOSED BY, OR CONTAINED IN, ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, OR SECTION 29-1- 301, CRS, SUCH AMOUNTS TO CONSTITUTE VOTER APPROVED TAX REVENUE AND SPENDING CHANGES OF THE DISTRICT?

**Financial Information- Fiscal Year Spending:**

2003 (actual)	\$1,564,333
2004 (actual)	\$1,740,941
2005 (actual)	\$1,939,988
2006 (actual)	\$2,039,485
2007 (estimated)	\$2,103,114

Overall Percentage Change from 2003 through 2007:  
25.62%

Overall Dollar Change from 2003 through 2007:  
\$ 538,781

District Estimates of Maximum Dollar Amount of Tax Increase and of District Fiscal Year Spending Without the Increase for the First Full Fiscal Year of Tax Increase: \$1, 975,653

**Estimated Maximum Dollar Amount of Tax Increase for 2008:** \$472,984.00

**Estimated 2008 Fiscal Year Spending without Proposed Tax Increase:** \$1,975,653.00

**Summary of Written Comments FOR Issue 4A:** A yes vote will provide necessary funds to maintain emergency management, fire protection, rescue, emergency medical and educational services to the citizens of the Berthoud Fire Protection District. The District's current Capital Fund mill levy of 1.243 mills will expire December 31, 2008. The District 2008 assessed value, \$157,661,262.00, will generate, based upon a Capital Fund mill levy of 1.243 mills, is calculated to be \$195,972.95 for capital replacement. Capital replacement funds will not be available upon expiration of the Capital Fund mill levy after December 31, 2008.

Over a three year period beginning January 1, 2009, the District will lose an estimated \$202,125.00 in operating fund property tax revenue to the Mountain View Fire District. The Town of Mead, through Colorado statutory authority, is requiring an estimated 250 home owners, who reside within the Berthoud Fire Protection District and pay property taxes to the District, and the Town of Mead, to exclude their homes from the Berthoud Fire Protection District and include them into the Mountain View Fire Protection District. The property tax revenues from those properties will be lost permanently and can not be recovered.

The District is asking the tax payers to approve an operating fund mill levy increase of 3.00 mills. The mill levy increase of 3.00 mills compensates for the loss of the 1.243 Capital Fund mill levy which expires December 31, 2008; a yes vote on this ballot question results in an increase of only 1.757 mills

**Summary of Written Comments AGAINST Issue 4A:**  
No comments were filed by the constitutional deadline.

ROCKY MOUNTAIN FIRE DISTRICT

TO ALL REGISTERED VOTERS

NOTICE OF ELECTION ON A REFERRED  
MEASURE

ROCKY MOUNTAIN FIRE PROTECTION  
DISTRICT  
BOULDER COUNTY, COLORADO

**Election Date:** November 6, 2007  
**Election Hours:** 7:00AM to 7:00 PM  
**Local Election Office Address:**  
Tanya S. Mundy DEO  
1225 17<sup>th</sup> St., Suite 1530  
Denver, CO 80202

**And Telephone Number:** 303-534-8318

**Ballot Title and Text:**

**BALLOT ISSUE 5A**

SHALL THE ROCKY MOUNTAIN FIRE PROTECTION DISTRICT, AS A VOTER-APPROVED REVENUE CHANGE, BE AUTHORIZED TO ACCEPT, COLLECT, RETAIN AND EXPEND THE FULL AMOUNT OF REVENUES GENERATED FROM ANY AND ALL SOURCES DURING FISCAL YEAR 2008 AND EACH SUBSEQUENT YEAR, AS PERMITTED BY LAW, INCLUDING, WITHOUT LIMITATION, REVENUES FROM THE PAYMENT OF TAXES, GRANTS, INVESTMENTS, AND ALL OTHER SOURCES, WITHOUT REGARD TO ANY SPENDING, REVENUE-RAISING, OR OTHER LIMITATIONS IMPOSED BY ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION ("TABOR"), SECTION 29-1-301, COLORADO REVISED STATUTES ("5.5% LIMIT") OR ANY OTHER LAW?

YES \_\_\_\_\_  
NO \_\_\_\_\_

**Fiscal Information:**

NO FISCAL INFORMATION REQUIRED

**Summary of Written Comments for the Proposal:**

In 2006, the voters in the Eldorado Springs/Marshall Fire Protection District and the voters in the Cherryvale Fire Protection District approved the consolidation of the existing districts to form the Rocky Mountain Fire Protection District.

Rocky Mountain Fire provides fire, rescue, and emergency medical services 24 hours a day, seven days a week to a nearly 60-square mile area which includes residential, rural, industrial, commercial, wildland and mountain properties. There are approximately 40,000 residents in Rocky Mountain Fire according to the most recent (2000) census data.

Rocky Mountain Fire continues to experience growth which increases the demand for services.

The passage of 5A will allow Rocky Mountain Fire to maintain the steady and predictable revenue stream necessary to support its mission to provide top quality fire, rescue and emergency medical services to you and your property, 24 hours a day seven days a week, by exempting Rocky Mountain Fire from the ratchet down effects of TABOR and Section 29-1-301 Colorado Revised Statutes ("5.5% Limit") or any other law. Prior to the creation of the Rocky Mountain Fire, both Eldorado Springs/Marshall and Cherryvale were, with voter approval, exempt from the effects of TABOR, the 5.5% Limit or any other law for many years. The same exemption should be granted to Rocky Mountain Fire Protection District.

**Summary of Written comments against the Proposal:**

No Comments were filed by the Constitutional deadline.



Are you a good candidate for the *NEW*

## Colorado Permanent Mail-In Ballot Status ?

**DO YOU:**

- Plan to be at your same address over the next few years?
- Prefer having time to review your complete ballot before Election Day?
- Enjoy voting from home by mail and not waiting in line to vote at your polling place?
- Want to help reduce Boulder County's elections expenses?

If you answered 'yes' to these questions then you now have the option to vote every election, for which you're qualified, by mail. Simply fill out this form, check the 'Permanent Mail-In' box, sign, and return to our office. You will then receive your ballot for each election by mail to your home address, until you notify us otherwise.

If you have any questions, please contact us at 303 413-7740 or email [voteboulder.org](mailto:voteboulder.org)

### COLORADO - MAIL - IN BALLOT APPLICATION

**Instructions:**

- PRINT clearly using black ink
- READ the important information on the reverse side
- SIGN this form and return it to your County Clerk

**For County Clerk and Recorder Use Only**

Last Name (Required)		First Name (Required)		Middle Name	Suffix (Jr., III)	Previous Name of Applicant (If Applicable)		
Colorado Legal Residence Street Address (Required - No PO Boxes)				Apt/Unit#	City/Town (Required)		Zip (Required)	County
Mailing Address or PO Box (Required if different from address above)				Apt/Unit#	City/Town (Required)		State (Required)	Zip (Required)
Date of Birth (Required) MM / DD / YYYY	Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	Telephone Number (Including Area Code) ( ) -			Colorado Driver's License Number OR Social Security Number (Last 4 Digits)			

**PERMANENT MAIL-IN BALLOT LIST: Place a (✓) in the box to be added or removed from the list.**

<input type="checkbox"/> Add my name to the List  <input type="checkbox"/> Remove my name from the list	Address to mail your Mail-In Election Ballot(s) to - If different than your mailing or residential address		
	Street Address	Apt/Unit#	
	City/Town	State	Zip Code

**READ, SIGN AND DATE:**

Under Colorado law, your Mail-In Ballot application must contain your printed name, signature, residence address, mailing address if you wish to receive the ballot by mail, and date of birth. If you do not provide all of this information, you may not receive a Mail-In Ballot according to the rules established by the Secretary of State. C.R.S. 1-8-104

**Signature or Mark (Required)**

**Witness Signature (Optional)**

The Mail-In Ballot Application must be personally signed by the application; or, in case of the applicant's inability to sign, the applicant's mark must be witnessed by another person.

X \_\_\_\_\_  
 Signature (Required) Date (Required)

X \_\_\_\_\_  
 Witness Signature (Optional) Date

Yes, I want to be an Election Judge (Optional)

This notice is being mailed to each address with one or more registered voters.

**THE NOVEMBER 6, 2007 COORDINATED ELECTION WILL BE A  
MAIL BALLOT ELECTION  
EACH ACTIVE VOTER WILL RECEIVE A BALLOT IN THE MAIL**

Be sure your residence address is correct on your voter registration record.  
Mailed ballots will not be forwarded.

Ballots will be mailed before October 22, 2007.

To be counted, voted ballots must be in the hands of the Boulder County Clerk and Recorder no later than 7:00 P.M. on Election Day, November 6, 2007.

**Receiving this notice does not guarantee that you are registered to vote.**

**To verify your voter registration status check: [www.voteboulder.org](http://www.voteboulder.org)  
or call 303-413-7740.**

FROM:  
Boulder County Clerk & Recorder  
Elections Division  
1750 33rd Street, Suite 200  
Boulder, CO 80301-2546



NONPROFIT ORG  
U.S. POSTAGE  
PAID  
Boulder, CO  
Permit NO. 485

**OFFICIAL ELECTION MATERIAL**

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Ballot Type:

***POSTMASTER, DELIVER TO***