

RESOLUTION 2022-058

A Resolution of the Board of County Commissioners of Boulder County describing a proposal pursuant to the Colorado Library Law to refer a proposal to form the Boulder Public Library District and impose an ad valorem tax on properties in the District to fund library facilities and services to a vote of the electors within the proposed District

Recitals

- A. Part 100, Article 90, Title 24 of the Colorado Revised Statutes (“C.R.S.”), as amended, provides for formation of a library district and imposition of ad valorem taxes to fund the district upon approval of a majority of the eligible electors in the proposed district.
- B. Pursuant to § 24-90-107, C.R.S., a petition (the “Petition”) was filed on May 25, 2022, with the office of the clerk of the Board of County Commissioners of Boulder County (the “Board”) for formation of the Boulder Public Library District (the “District”).
- C. The District boundaries are proposed to include properties in unincorporated Boulder County along with properties in the City of Boulder, as depicted on the map attached as Exhibit A.
- D. The Petition proposes that the District collect taxes in the amount of \$18,780,000 annually, through imposition of a 3.5 mill levy for collection starting in 2023, to fund library facilities and services including: restored and improved literacy programs, including partnerships with schools to reach underserved students and students who fell behind during the pandemic; additional free and safe public spaces for community meetings, workshops and programs; updated and improved collections of books and materials, including bilingual materials and downloading of e-books, movies, and music; extended hours at all existing libraries and a new branch library in Gunbarrel; expanded access to steam programs, makerspaces, and free internet for young people, underserved communities and seniors; and improved maintenance, cleanliness, safety, and security at all library facilities.
- E. The Petition requests that the Board place the questions of District formation and imposition of a 3.5 mill levy on properties in the District to the general election scheduled for November 8, 2022.
- F. The Petition requests that the County waive the requirement set forth in § 24-90-107(3)(c)(II)(A), C.R.S., that the Petition be accompanied by a bond sufficient to cover the costs of the election.
- G. The Boulder County Attorney’s Office and the Boulder County Clerk & Recorder’s Office reviewed the Petition and determined that it met the requirements of § 24-90-107, C.R.S.
- H. On July 14, 2022, by Resolution 1311 and as required by § 24-90-106(1), C.R.S., the City of Boulder determined to participate in the proposed District as a jurisdiction within the District boundaries.

I. Pursuant to § 24-90-107(2)(d), C.R.S., the Board may order that the question of the organization of the District and such other matters for which voter approval is required under TABOR be submitted to the electors at an election to be held for that purpose in accordance with Articles 1-13 of Title 1, C.R.S. (the “Uniform Election Code”).

J. At the request of the petitioners, the Board agrees to refer to the eligible electors of the District, to be determined by a majority vote, the questions whether the District shall be formed, whether the proposed mill levy shall be established, and whether the District shall be exempted from the fiscal year revenue and spending limitations set forth in Article X, Section 20, of the Colorado Constitution (“TABOR”) and in § 29-1-301 et seq., C.R.S., and any other law.

Therefore, the Board resolves:

1. The Petition contained the information required by § 24-90-107(3)(a), C.R.S., and was signed by more than 100 registered electors residing in the proposed District boundaries as required by § 24-90-107(1), C.R.S.

2. Pursuant to § 24-90-107(3)(c)(II)(A), C.R.S., the Board agrees to waive the bonding requirement and agrees to pay the costs of the election from the general fund. If the District is successfully formed and the mill levy established, the costs of the election shall be repaid to the County by the District pursuant to § 24-90-107(i), C.R.S.

3. There shall be referred to the electors of the District at the coordinated election to be held on Tuesday, November 8, 2022, a ballot issue seeking authorization for the formation of the District, imposition of ad valorem taxes, and a voter-approved revenue change.

4. If the majority of the registered electors voting thereon vote for approval of this tax imposition proposal, the tax shall continue to be effective throughout the portions of the County of Boulder depicted on Exhibit A in perpetuity and shall not expire, unless and until repealed or otherwise revised by a vote of the citizens of Boulder County.

5. If the majority of the registered electors voting thereon vote for approval of this tax proposal, revenues collected from the imposition of said tax would be expended for the purposes and in accordance with the limitations of this Resolution 2022-058, effective for revenues collected from the imposition of tax on and after January 1, 2023.

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

7. The County Clerk and Recorder shall publish the text of this 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.

8. 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.

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

10. 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.

11. The proposal as described in this Resolution shall take effect immediately upon the approval of the electorate as defined in the Library Law.

12. A notice of the adoption of this tax 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, at least 45 days prior to the effective date of the sales and use tax created herein.

13. The Board shall take action to set a ballot title for this issue.

14. The conduct of the election shall conform so far as is practicable to the general election laws of the State of Colorado. The Designated Election Official is hereby authorized and directed to proceed with any action necessary or appropriate to effectuate the provisions of this Resolution and comply with the Uniform Election Code, TABOR, and other applicable laws and election rules; provided that all acts required or permitted by the Uniform Election Code relevant to voting by early voters' ballots, absentee ballots, and emergency absentee ballots which are to be performed by the designated election official shall be performed by the County Clerk. The election shall be conducted in accordance with the Uniform Election Code, TABOR, and all other applicable laws.

15. No later than September 23, 2022, the Designated Election Official shall submit to the County Clerk, in the form, if any, specified by the County Clerk, the notice of election required by Subsection (3)(b) of TABOR. Thereafter, no later than October 7, 2022, the County Clerk is to mail, at the least cost, the notice required by Article X, Section 20(3)(b) of TABOR to the registered voters of the District.

A motion to approve this Resolution 2022-058 was made by Commissioner
Claire Levy, seconded by Commissioner Matt Jones, and passed by a
3-0 vote.

ADOPTED this 16th day of August, 2022.

**BOARD OF COUNTY COMMISSIONERS
OF BOULDER COUNTY:**

Marta Loachamin

Marta Loachamin, Chair

Claire Levy

Claire Levy, Vice Chair

Matt Jones

Matt Jones, Commissioner

ATTEST:

Clerk to the Board: *Cecilia Lacey*

EXHIBIT A

Proposed Library District

