



# NOTICE OF ELECTION

## November 8, 2022 – Election Day

All active registered voters will be mailed a ballot beginning October 17.

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

**You may not be eligible to vote on all issues presented in this notice.**

By law, this notice is mailed to each address with one or more active, registered electors.



**[www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org)**

Si necesita ayuda en Español, visite [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org) o llame al 303-413-7740.

Dear Boulder County Voters:

Greetings from your Boulder County Clerk & Recorder's Office! Our office is responsible for conducting the 2022 General Election for coordinating jurisdictions in Boulder County, and we are pleased to provide this booklet that contains information regarding tax- or debt-related issues for those jurisdictions. Information on non tax-related measures or candidates may be found online.

Confidence in our election process is critical to the health of our democracy. With so much national attention on our voting systems and security, I encourage all residents to learn firsthand about our procedures and processes by attending one of our in-person Ballot Processing Tours or by reviewing our Election Security Community Briefing. To find tour dates, our election security report, and more, visit [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org) (soon to be .gov).

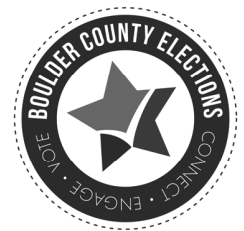
In addition to consulting our office for trusted and accurate election information, the Colorado Secretary of State ([www.GoVoteColorado.gov](http://www.GoVoteColorado.gov)) and the Colorado County Clerks Association ([www.ClerkandRecorder.org](http://www.ClerkandRecorder.org)) are both excellent resources.

Our mission at the Elections Division is to conduct each election in the most accessible, accurate, and secure way possible, and we take great pride in being able to serve our community. However, we are always open to your feedback about how we can do that better. Please share your thoughts with us at [Vote@BoulderCountyVotes.org](mailto:Vote@BoulderCountyVotes.org) or (303) 413-7740. And if you have any questions about the elections process, please get in touch.

Thanks for being a voter,



Molly Fitzpatrick, Boulder County Clerk & Recorder



## **Be Election Ready!**

- ★ **Check your voter registration.** Make sure your address is current, especially if you have moved in the last year or have not voted recently. All active, registered voters get a ballot in the mail. Ballots are mailed beginning October 17. Receiving this mailer does not guarantee you are registered to vote. **Check your registration at [www.GoVoteColorado.gov](http://www.GoVoteColorado.gov).** Colorado does not have a registration deadline. If eligible to vote, you may register and vote on the same day, up to and including Election Day.
- ★ **Track your mail ballot.** Visit [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org) to sign up for BallotTrax to receive messages by email, text, or phone when your mail ballot has been mailed and then received back by Boulder County Elections to be counted.
- ★ **In-person voting is available.** If you would like to vote in person or need additional assistance with voting, a list of Vote Centers (Voter Service and Polling Centers) will be included in your mail ballot packet. You can also find Vote Center locations and days/hours of operation on our website.
- ★ **Vote early.** Once you decide how to vote, return your voted mail ballot. Voting early helps reduce campaign phone calls/texts and helps the county process ballots throughout the election period, which helps get the bulk of election results to the public faster.
- ★ **Traveling?** If you need your ballot sent to a location other than your voter registration address, you must change your mailing (not registration) address as soon as possible at [www.GoVoteColorado.gov](http://www.GoVoteColorado.gov). The last day to change your mailing address for this election is October 31, 2022. Remember to update your mailing address after the election if you made a temporary mailing address change.

## About this TABOR Notice:

**Who gets this TABOR Booklet:** This booklet is mailed to each address with one or more active, registered voters whose ballots include at least one TABOR ballot issue. However, receiving this booklet does not guarantee you are registered to vote or that your registration is current. **Additionally, you may not be eligible to vote on all issues presented in this notice.**

**What is included:** This booklet contains summary statements for ballot issues as required by the State of Colorado Constitution, Article X, Section 20 for ballot issues appearing on the 2022 General Election ballot. The information contained in this notice was prepared by persons required by law to provide summaries of ballot issues and fiscal information. 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.

**What is not included:** This booklet does not contain information on statewide ballot questions or any candidate information. Information on statewide measures and judge retention, if applicable, can be found in the State Ballot Information Booklet (commonly referred to as the “Blue Book”) mailed by the State of Colorado. **For complete ballot content, please visit [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org).**

## TABOR NOTICE

**TO ALL REGISTERED VOTERS – Boulder County, Colorado**

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

Election Date: November 8, 2022 • Deadline for Receipt of Ballots: November 8, 2022 at 7 p.m. Postmarks do not count.

Voter Service and Polling Centers open Election Day from 7:00 a.m. – 7:00 p.m.

Boulder County Clerk’s Main Office: 1750 33rd Street, Boulder, CO 80301

[Vote@BoulderCountyVotes.org](mailto:Vote@BoulderCountyVotes.org) • Tel: 303-413-7740 • [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org)

## **BOULDER COUNTY**

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

**Election Date:** Tuesday, November 8, 2022

**Election Hours:** 7:00 a.m. to 7:00 p.m.

#### **Designated Election Official:**

Clay Fong, Boulder County Commissioners’ Chief of Staff

1325 Pearl Street, Boulder, CO 80302

(720) 564-2840

### **BOULDER COUNTY BALLOT ISSUE 1A COUNTYWIDE WILDFIRE MITIGATION SALES AND USE TAX AND REVENUE CHANGE**

SHALL BOULDER COUNTY TAXES BE INCREASED \$11 MILLION ANNUALLY (FIRST FULL FISCAL YEAR DOLLAR INCREASE IN 2023) BY IMPOSING AN ADDITIONAL SALES AND USE TAX OF 0.10% FOR THE PURPOSE OF FUNDING WILDFIRE MITIGATION EFFORTS, INCLUDING BUT NOT LIMITED TO THE FOLLOWING: STRATEGIC FOREST AND GRASSLAND MANAGEMENT PROJECTS TO REDUCE THE RISK OF CATASTROPHIC WILDFIRE, PROTECT WATER SUPPLIES, AND FOSTER RESILIENT ECOSYSTEMS; COMMUNITY PARTNERSHIPS AND PROGRAMS TO HELP RESIDENTS PREPARE FOR WILDFIRES, CREATE DEFENSIBLE SPACE AROUND HOMES, MAKE HOMES MORE FIRE RESISTANT, AND PROVIDE TECHNICAL ASSISTANCE AND FINANCIAL ASSISTANCE

TO HOMEOWNERS; FIRE MITIGATION STAFFING; AND OTHER PROJECTS TO PROACTIVELY ADDRESS THE INCREASING RISK OF CLIMATE-DRIVEN WILDFIRES; AND SHALL THE REVENUES AND THE EARNINGS ON THE INVESTMENT OF THE PROCEEDS OF SUCH TAX, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER APPROVED REVENUE CHANGE; ALL IN ACCORDANCE WITH BOARD OF COUNTY COMMISSIONERS’ RESOLUTION NO. 2022-050?

YES/FOR

NO/AGAINST

**Text of County Issue 1A Proposal: Resolution No. 2022-050:**

**A Resolution describing a proposal to impose an additional countywide sales and use tax of 0.10% for the purpose of funding wildfire mitigation efforts, including but not limited to the following: strategic forest and grassland management projects to reduce the risk of catastrophic wildfire, protect drinking water and water supplies, and foster resilient ecosystems; community partnerships and programs to help residents prepare for wildfires, create defensible space around homes, make homes more fire resistance, and provide technical assistance and financial assistance to homeowners; fire mitigation staffing; and other projects to proactively address the increasing risk of climate-driven wildfires; and a voter-approved revenue change.**

## BOULDER COUNTY (Continued)

### Recitals

A. On December 30, 2021, the Marshall Fire destroyed 1,087 homes in the City of Louisville, the Town of Superior, and within areas of Boulder County resulting in the costliest federally-declared wildfire disaster in Colorado history. The Marshall Fire is a stark example of how wildfires have increased dramatically in intensity and frequency in Boulder County. They now burn at unprecedented scale and frequency with record setting destruction. Additionally, the threats and impacts from these more intense wildfires have expanded beyond the foothills and mountains, and now also threaten our communities in the eastern plains of Boulder County. 2020 saw the three largest wildfires in the state's history, which produced an almost unimaginable amount of damage to the region. These fires included the Cameron Peak fire, the East Troublesome fire, and the Pine Gulch fire. Boulder County's largest fire, the Calwood fire, burned over 10,000 acres in 2020.

B. Climate change has been a key factor in increasing the risk and extent of wildfires in the Western United States. Research shows that changes in climate create warmer, drier conditions. Increased drought, and a longer fire season are boosting these increases in wildfire risk. Boulder County and other Colorado communities are experiencing the impacts of a warming climate. Wildfires now burn twice as many acres each year compared to pre-1980 averages, and Colorado's precipitation decreased 20% in the last century. Less snow and earlier melting will leave Boulder County with less water during hotter summers and tinderbox conditions ripe for destructive, fast spreading wildfires. In the coming decades, these changing climactic conditions are likely to further decrease water availability and intensify wildfires in the wildland urban interface. Given these conditions, it is critical that Boulder County take a proactive approach to mitigate fire danger and safeguard water resources.

C. The threats posed by wildfire to Boulder County residents' lives, livelihoods, and property are caused by a host of factors, including unhealthy, fire-prone forests; climate change, which has led to increased temperatures and prolonged droughts that are drying out forest and grassland fuels; and increasing human populations of residents and recreationists in the Wildland Urban Interface. By implementing additional forest health mitigation and watershed health efforts, Boulder County can accelerate the pace and scale of climate resilience work on strategically located projects. This work will serve to improve forest health, watershed protection and community resilience.

D. In Colorado, the number of people living in areas with wildfire risk increased by nearly 50 percent from 2012 to 2017 to approximately 2.9 million people—about half of the state's total population. We have more and more people and homes in harm's way when a fire ignites. Population growth can also result in more wildfire ignitions and more people recreating in the County increases the chances of human fire starts.

E. Fire suppression over the last 100 years has resulted in forests with vegetation densities 10 to 100 times their natural state. Healthy forests allow for a diverse array of benefits. They provide habitat for many wildlife species, improve water quality, filter pollutants from water and air, enhance outdoor

recreational activities, provide wood products, and supply jobs that support local economies. Forest health mitigation can fulfill an important role in how we help shape Colorado's future forests. Where lands allow for active adaptive management to occur, we can enhance forest resilience to fire, insects, and diseases.

F. Current and expected future conditions, including persistent droughts and uncharacteristic wildfires, have impacted and will continue to negatively impact forest health and the source water and habitat these forests provide. Water is an increasingly limited resource in Western states. Practicing forest management to improve forest health is critical to protecting and enhancing this precious resource. The fire mitigation efforts funded by this ballot measure will help to protect critical watersheds that provide drinking water for residents, by reducing fire impacts to water via runoff, flooding, contamination, and utility damage. Mitigation efforts will help to protect our watersheds, which provide drinking water, municipal, and agriculture use, by reducing the impacts of fire to water supplies.

G. Creating wildfire resilient communities, residents and homes is a priority goal of this wildfire mitigation initiative. Since 2004, Wildfire Partners, a Boulder County program, has helped 3,000 homeowners in the western part of Boulder County become more fire resilient. The Marshall Fire has illustrated the need to expand the scope of the county's wildfire preparedness and mitigation programs to the eastern part of the county and increase the pace and scale of mitigation efforts in the west.

H. Restoring healthy forests that are more resilient to wildfire and safer places for firefighters to fight fires, are priority goals of this wildfire mitigation initiative. In August of 2020, federal, state, and local governments joined with non-profit entities in Boulder County to form the Boulder County Fireshed partnership as a shared vision for reducing the risk of wildfire to its people, communities, recreation areas, and natural resources through closely coordinated forest management across all lands.

I. In the face of these challenges, Boulder County is committed to continuing its role as a strong leader in proactive wildfire mitigation. The Wildfire initiative would provide resources to leverage state, federal and local wildfire mitigation grants, increase outreach and education efforts, and provide for strategic planning with our partners to increase the pace and scale of wildfire mitigation across Boulder County.

J. The Board finds that the most appropriate response to these issues is to create a County-wide sales and use tax of 0.10% to provide revenue to fund programs and operations that address these issues.

K. Article 2, Title 29, Colorado Revised Statutes, (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.

L. The Board finds that if such tax is approved, revenues collected from the imposition of the 0.10% county-wide sales and use tax would be expended for the purposes and in accordance with the limitations set forth in this Resolution, effective for revenues collected from the imposition of the 0.10% county-wide sales and use tax on and after January 1, 2023.

## BOULDER COUNTY (Continued)

M. The Board finds that the imposition of this 0.10% county-wide sales and use tax, effective in perpetuity or until repealed or revised by further vote of the citizens of Boulder County, and the exemption of such tax revenues and the interest on them from the fiscal year spending limitations of article X, section 20 of the Colorado Constitution, would provide additional revenues used to meet critical needs.

N. The Article provides for the submission of such a county-wide sales and use tax proposal to the registered electors of the County at a general election scheduled within 120 days after adoption of such resolution, or if no general election is to be held within 120 days, at a special election to be held for the purpose of voting thereon.

O. A General Election is scheduled for November 8, 2022.

P. 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 of voters voting on the measure, the question of whether such taxes and voter-approved revenue change shall be approved or disapproved.

Q. The 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.

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

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

NOW, THEREFORE, BE IT RESOLVED THAT: There shall be referred to the registered electors of the County of Boulder at a General Election held on Tuesday, November 8, 2022, the following proposal:

1.(a) The imposition and collection of a countywide 0.10% (10 hundredths of one percent) sales and use tax in accordance with the provisions of the Article upon the sale at retail of tangible personal property and the furnishing of certain services in the County as provided in paragraph (d) of Subsection (1) of Section 29-2-105, Colorado Revised Statutes ("C.R.S."), as amended, and as is more fully hereinafter set forth.

(b) For the purpose of this sales tax, all retail sales are consummated at the retailer's place of business unless the tangible personal property sold is delivered by the retailer or his agent outside the County's limits. 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, title 39, C.R.S., regardless of the place to which delivery is made. If a retailer has no permanent place of business in the County, the place at which the retail sales are consummated for the purpose of this sales tax shall be determined by the provisions of article 26, title 39, C.R.S., and by rules and regulations promulgated by the Colorado Department of Revenue. Without limiting the broad application of this sales tax and recognizing that mobile telecommunications services are subject to particular legal requirements, this sales tax shall apply to mobile telecommunications services to the greatest extent permitted under Section 29-2-105(1.5), C.R.S.

(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 sales of tangible personal property and services taxable under this sales tax shall be the same as the sales of tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., as amended, except as otherwise provided herein. There shall be exempt from taxation under the provisions of this proposed countywide sales and use tax extension, the tangible personal property and services which are exempt under the provisions specified in Part 7 of Article 26 of title 39, C.R.S., as amended, except that only those local exemptions identified in Section 29-2-105(d)(I), C.R.S., listed below in (1) through (4), and when legally recognized, the local exemptions listed below in (5) through (7) shall apply to this County sales and use tax. The following exemptions are consistent with exemptions contained in various existing Boulder County sales and use tax resolutions:

(1) The exemption for sales of machinery or machine tools specified in Section 39-26-709(1), C.R.S.

(2) The exemption for sales of food specified in Section 39-26-707(1)(e), C.R.S. For the purposes of this subsection, "food" is defined in Section 39-26-102(4.5), C.R.S.

(3) The exemption for sales of components used in the production of energy, including but not limited to alternating current electricity, from a renewable energy source specified in Section 39-26-724, C.R.S.

(4) The exemption for sales of electricity, coal, wood, gas, fuel, oil, or coke specified in Section 39-26-715(1)(a)(II), C.R.S.

(5) The exemption for sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles specified in Section 39-26-723, C.R.S.

(6) The exemption for sales that benefit a Colorado school specified in Section 39-26-725, C.R.S.

(7) The exemption for sales by an association or organization of parents and teachers of public school students that is a charitable organization specified in Section 39-26-718(1)(c), C.R.S.

(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 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; and

(2) Such personal property is registered or required to be registered outside the limits of the County 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

## BOULDER COUNTY (Continued)

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. A credit shall be granted against the sales tax imposed by the County 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.

(h) Notwithstanding any other provision of this sales tax regarding the taxation of food, this sales tax shall not apply to the following:

(1) Sales of food purchased with food stamps. For the purposes of this subsection (a), "food" has the same meaning as provided in 7 U.S.C. § 2012, as currently in effect and subsequently amended.

(2) Sales of food purchased with funds provided by the special supplemental food program for women, infants, and children, 42 U.S.C. § 1786. For the purposes of this subsection (b), "food" has the same meaning as provided in 42 U.S.C. § 1786, as currently in effect and subsequently amended.

(i) This sales tax shall not apply to the sales of cigarettes.

(j) This sales tax shall not apply to sales to a telecommunications provider of equipment used directly in the provision of telephone service, cable television service, broadband communications service, or mobile telecommunications service. It is the policy of this County that this exemption be applied in a uniform and nondiscriminatory manner to the telecommunications providers of telephone service, cable television service, broadband communications service, and mobile telecommunications service.

(k) All terms used in this ordinance shall have the same meaning as provided for in Section 39-26-102, C.R.S. Unless otherwise provided in this sales tax, any amendments thereto, or article 2, title 29, C.R.S., the provisions of article 26, title 39, C.R.S., shall govern the collection, administration, and enforcement of this sales tax.

2. The imposition, by extension, of a countywide 0.10% (10 hundredths of one percent) sales and use tax is hereby extended and imposed in accordance with the provisions of the Article for the privilege of using or consuming in the County any construction and building materials purchased at retail and for storing, using, or consuming in the County any motor and other vehicles on which registration is required, purchased at retail. Subject to the provisions of Section 39-26-212, C.R.S., as amended, the use tax shall not extend or 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;

(b) To the storage, use, or consumption of any tangible personal property purchased for resale in the County 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 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. A credit shall be granted against the use tax imposed by the County with respect to a person's storage, use, or consumption in the County 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 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 and purchased the vehicle outside of the County for use outside of the County 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;

(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;

(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.

3. The 0.10% use tax provided for herein shall be applicable to every motor vehicle for which registration is required by the laws of the State of Colorado, and no registration shall be made for any motor vehicle by the Department of Revenue or its authorized agents until any tax due upon the use, storage, or consumption thereof pursuant to this resolution has been paid.

4. The definition of words herein contained shall be as said words are defined in Section 39-26-102, C.R.S., as amended, and said definitions are incorporated herein.

5. Except as provided by Section 39-26-208, Colorado Revised

# BOULDER COUNTY (Continued)

Statutes, 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 estimate of building and construction materials costs submitted by the owner or contractor at the time a building permit application is made.

6. If the majority of the registered electors voting thereon vote for approval of this County-wide sales and use tax imposition proposal, the additional 0.10% County-wide sales and use tax shall continue to be effective throughout the incorporated and unincorporated portions of the County of Boulder in perpetuity and shall not expire, unless and until repealed or otherwise revised by a vote of the citizens of Boulder County.

7. If the majority of the registered electors voting thereon vote for approval of this County-wide sales and use tax proposal, revenues collected from the imposition of said 0.10% county-wide sales and use tax would be expended for the purposes and in accordance with the limitations of this Resolution No. 2022-050, effective for revenues collected from the imposition of said 0.10% county-wide sales and use tax on and after January 1, 2023.

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

9. 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.

10. 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.

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

12. The net proceeds from the 0.10% sales and use tax received by the County shall be expended by the County for the following purposes:

(a) Strategic forest and grassland management projects to reduce the risk of catastrophic wildfire, protect drinking water and water supplies, and foster resilient ecosystems;

(b) Community partnerships and programs to help residents prepare for wildfires, create defensible space around homes, make homes more fire resistant, and provide technical assistance and rebates to homeowners;

(c) Fire mitigation staffing; and

(d) Other projects and services to proactively address the increasing risk of climate-driven wildfires.

13. Expenditures related to the above activities may include but are not limited to planning, design, operations, maintenance, and administration.

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

15. 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.

16. Upon the effective date of the imposition of the 0.10% county-wide sales and use tax proposed herein, the county-wide total sales and use tax rate of 0.9850%, when added to state and municipal sales and use tax rates existing as of the date hereof which are non-exempt under the provisions of Section 29-2-108, C.R.S., as amended, results in a total sales and use tax rate in excess of the 6.9 percent limit stated in said statute as follows: Boulder: 8.945%; Boulder (retail food service): 9.095%; Erie: 8.585%; Lafayette: 8.585%; Longmont: 8.615%; Louisville: 8.735%; Lyons: 8.585%; Nederland: 9.085%; Superior: 8.545%; Ward: 7.085%.

17. 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.

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

19. The sales and use tax shall not expire.

20. 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, at least 45 days prior to the effective date of the sales and use tax created herein.

21. 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.

A motion to approve this Resolution 2022-050 was made by Commissioner Claire Levy, seconded by Commissioner Matt Jones and passed by a 3-0 vote.

ADOPTED this 4th day of August, 2022.

## FISCAL INFORMATION

### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2022 (estimated)	\$259,215,903
2021 (actual)	\$255,322,327
2020 (actual)	\$239,940,664
2019 (actual)	\$212,322,327
2018 (actual)	\$198,101,521

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 24%

Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$61,114,382

# BOULDER COUNTY (Continued)

## Proposed District Tax Increase

Estimated maximum dollar amount of proposed tax increase in first full fiscal year: \$11,000,000  
Estimated first full fiscal year spending without the increase: \$264,400,221

## SUMMARY OF COMMENTS FOR THE ISSUE

### The Issue:

- Boulder County is now being devastated by far more destructive and bigger wildfires. Climate change, unhealthy, overgrown forests and adjacent houses have combined to make an unsafe stew. It is critical we act now to mitigate for future disasters.
- Boulder County experienced the Marshall Fire, the most destructive wildfire in Colorado history, that destroyed 1,084 homes and damaged many more. The Calwood Fire blew up to be Boulder County's largest ever at over 10,000 acres.
- It is not if, but when the next major wildfire will erupt in Boulder County. It is critical that we act now.

### The Solution: YES on 1A

- Wildfire mitigation works and limits damage. Mitigation done through 1A can reduce the number of homes burned during wildfire along with the associated heartache and trauma. It reduces the number of homes that need to be rebuilt and the amount of natural land that needs to be restored.
- YES on 1A protects drinking water supplies.
- YES on 1A protects communities, recreational settings, forests and the environment. It helps firefighters operate more safely and effectively to stop wildfires. This work, at its core, is climate resilience.
- 1A is a smart investment! Wildfire mitigation is preventive and much more cost effective. The new tax adds a penny to a ten-dollar purchase, but mitigation is far, far cheaper than fighting and then recovering from wildfires. As they say, an ounce of prevention is equal to a pound of cure.
- 1A will enable the county to take the award-winning Wildfire Partners to areas beyond the mountains down to the plains to partner with homeowners, businesses, cities, HOA's and others county-wide to educate and motivate people to take common sense actions to make homes more fire resistant. And 1A will provide a financial incentive for those with limited means to do the work.
- 1A will dramatically increase the pace and scale of forest and grassland mitigation to match the new threat and protect the environment, drinking water supplies, homes and firefighters. It would provide the means to work with the public and scientists to make mitigation fit the community, improve the environment, and reduce danger.

Please VOTE YES on 1A for Wildfire Mitigation.

## SUMMARY OF COMMENTS AGAINST THE ISSUE

No comments were filed by the constitutional deadline.

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

**Election Date:** Tuesday, November 8, 2022  
**Election Hours:** 7:00 a.m. to 7:00 p.m.

### Designated Election Official:

Clay Fong, Boulder County Commissioners' Chief of Staff  
1325 Pearl Street, Boulder, CO 80302  
(720) 564-2840

## BOULDER COUNTY BALLOT ISSUE 1B EMERGENCY SERVICES SALES AND USE TAX AND REVENUE CHANGE

SHALL BOULDER COUNTY TAXES BE INCREASED \$11 MILLION ANNUALLY (FIRST FULL FISCAL YEAR DOLLAR INCREASE IN 2023) BY IMPOSING AN ADDITIONAL 0.10% COUNTY-WIDE SALES AND USE TAX, DECLINING TO 0.05% AFTER DECEMBER 31, 2027, FOR THE PURPOSE OF FUNDING EMERGENCY SERVICES IN BOULDER COUNTY, INCLUDING BUT NOT LIMITED TO THE FOLLOWING: CAPITAL, INCLUDING FACILITIES AND EQUIPMENT, AND OPERATIONAL COSTS OF SEARCH AND RESCUE ORGANIZATIONS; SUPPLEMENTAL FUNDING FOR THE NEEDS OF FIRE DEPARTMENTS IN MOUNTAINOUS AND RURAL AREAS; AMBULANCE SERVICES IN AREAS NOT COVERED BY MUNICIPAL OR FIRE DISTRICT AMBULANCE SERVICES; WILDLAND FIREFIGHTING STAFFING; AND TRAIL AND TRAILHEAD SAFETY SERVICES; AND SHALL THE REVENUES AND THE EARNINGS ON THE INVESTMENT OF THE PROCEEDS OF SUCH TAX, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER APPROVED REVENUE CHANGE; ALL IN ACCORDANCE WITH BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2022-052?

YES/FOR                      NO/AGAINST

### Text of County Issue 1B Proposal: Resolution No. 2022-052:

**A Resolution describing a proposal to impose an additional 0.10% county-wide sales and use tax, declining to 0.05% after December 31, 2027, for the purpose of funding emergency services in Boulder County, including but not limited to the following: capital, including facilities and equipment, and operational costs of search and rescue organizations; supplemental funding for the needs of fire departments in mountainous and rural areas; ambulance services in areas not covered by municipal or fire district ambulance services; wildland firefighting staffing; and trail and trailhead safety services; and a voter approved revenue change**

### Recitals

A. 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.



## BOULDER COUNTY (Continued)

B. It is imperative to protect lives and property in areas of Boulder County that are not covered by municipal emergency response providers.

C. There are 200 miles of foothills trails and 110,000 acres of open space in Boulder County, and the County is a local, national, and international destination for outdoor recreation enthusiasts. Each year, there is a significant need for rescue services for individuals who become injured or otherwise need to be rescued while recreating. Each year the County's volunteer search and rescue organizations respond to approximately 200 calls for emergency assistance on incidents such as missing hikers, fallen climbers, avalanches, and water rescues, and the number of rescue calls continues to increase. These volunteer organizations also assist the Sheriff's Office on additional larger-scale disaster and emergency response efforts.

D. Recreation visitation to open space and public lands in Boulder County continues to increase. This has caused trail and trailhead safety issues that include the need for parking, traffic, and accident control measures like increased public safety staffing and trailhead shuttles. Trailheads must be managed to ensure emergency services have proper access to trails and trailheads and the public utilizing our trails and trailheads have the ability to escape natural disasters like wildfires.

E. The County contracts with volunteer search and rescue (SAR) organizations to provide assistance to those individuals. While those SAR organizations provide the volunteer labor for rescue operations, those organizations have significant capital and equipment costs and needs. The County desires to provide financial support for these organizations so that they have the equipment, training, and resources needed to provide SAR and emergency response.

F. There is an urgent need to construct a building to serve as the base for the County Sheriff Office's search and rescue volunteer organizations. The building is needed to house equipment and protect equipment from the elements and provide training and response facilities for SAR organizations to be most efficient and prepared for emergency response.

G. The County works with several volunteer search and rescue organizations that assist the Sheriff's Office and the Boulder Office of Disaster Management (also known as the Boulder Office of Emergency Management) to respond to emergencies. These volunteer groups currently include, for example, the Rocky Mountain Rescue Group (RMRG), which is the County's primary search and rescue contractor; the Boulder Emergency Squad, which performs a range of rescue services, including water rescue; Front Range Rescue Dogs, which assists with search and rescue efforts; and Mounted Search and Rescue, which provide horse-back searchers and assist with large animal evacuations.

H. There are over 20 fire departments throughout Boulder County that serve as the first line of defense for mountain and rural areas of the County not located within a municipality. These fire departments across the County respond to a total of over 13,000 calls per year.

I. The County's rural and mountain communities, and the residents within unincorporated Boulder County, rely upon the County to provide ambulance services. The Unincorporated

County ambulance service responds to approximately 1,500 emergency calls per year.

J. The Board finds that the most appropriate solution to these emergency response needs is to impose a County-wide sales and use tax of 0.10%, declining to 0.05% after December 31, 2027, in order to provide revenue to fund equipment, facilities, programs and operations that address these service needs. The Board further finds that this is an on-going need for which there is not now nor will there be an adequate alternative funding source, necessitating that this sale and use tax be permanent.

K. The Board finds that if such tax is approved, revenues collected from the imposition of said 0.10%, declining to 0.05% after December 31, 2027, countywide sales and use tax would be expended for the purposes and in accordance with the limitations set forth herein, effective for revenues collected from the imposition of said 0.10%, declining to 0.05% after December 31, 2027, countywide sales and use tax on and after January 1, 2023.

L. The Board finds that the imposition of this permanent 0.10%, declining to 0.05% after December 31, 2027, 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 provide additional revenues to be utilized to meet critical needs.

M. Said Article provides for the submission of such a countywide sales and use tax proposal to the registered electors of the County at a general election scheduled within 120 days after adoption of such resolution, or if no general election is to be held within 120 days, at a special election to be held for the purpose of voting thereon.

N. A General Election is scheduled for November 8, 2022.

O. 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 of voters voting thereon, the question of whether such taxes and voter-approved revenue change shall be approved or disapproved.

P. 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.

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

R. 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: There shall be referred to the registered electors of the County of Boulder at a General Election to be held on Tuesday, November 8, 2022, the following proposal:

1.(a) The imposition, by extension, and collection of a countywide 0.10% (10 hundredths of one percent), declining to 0.05% (5 hundredths of one percent) after December 31, 2027, sales and use tax in accordance with the provisions of the Article upon the sale at retail of tangible personal property and the furnishing of certain services in the County as provided in

## BOULDER COUNTY (Continued)

paragraph (d) of Subsection (1) of Section 29-2-105, Colorado Revised Statutes (“C.R.S.”), as amended, and as is more fully hereinafter set forth.

(b) For the purpose of this sales tax, all retail sales are consummated at the retailer’s place of business unless the tangible personal property sold is delivered by the retailer or his agent outside the County’s limits. 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, title 39, C.R.S., regardless of the place to which delivery is made. If a retailer has no permanent place of business in the County, the place at which the retail sales are consummated for the purpose of this sales tax shall be determined by the provisions of article 26, title 39, C.R.S., and by rules and regulations promulgated by the Colorado Department of Revenue. Without limiting the broad application of this sales tax and recognizing that mobile telecommunications services are subject to particular legal requirements, this sales tax shall apply to mobile telecommunications services to the greatest extent permitted under Section 29-2-105(1.5), C.R.S.

(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 sales of tangible personal property and services taxable under this sales tax shall be the same as the sales of tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., as amended, except as otherwise provided herein. There shall be exempt from taxation under the provisions of this proposed countywide sales and use tax extension, the tangible personal property and services which are exempt under the provisions specified in Part 7 of Article 26 of title 39, C.R.S., as amended, except that only those local exemptions identified in Section 29-2-105(d)(I), C.R.S., listed below in (1) through (4), and when legally recognized, the local exemptions listed below in (5) through (7) shall apply to this County sales and use tax. The following exemptions are consistent with exemptions contained in various existing Boulder County sales and use tax resolutions:

(1) The exemption for sales of machinery or machine tools specified in Section 39-26-709(1), C.R.S.

(2) The exemption for sales of food specified in Section 39-26-707(1)(e), C.R.S. For the purposes of this subsection, “food” is defined in Section 39-26-102(4.5), C.R.S.

(3) The exemption for sales of components used in the production of energy, including but not limited to alternating current electricity, from a renewable energy source specified in Section 39-26-724, C.R.S.

(4) The exemption for sales of electricity, coal, wood, gas, fuel, oil, or coke specified in Section 39-26-715(1)(a)(II), C.R.S.

(5) The exemption for sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles specified in Section 39-26-723, C.R.S.

(6) The exemption for sales that benefit a Colorado school specified in Section 39-26-725, C.R.S.

(7) The exemption for sales by an association or organization of parents and teachers of public school students

that is a charitable organization specified in Section 39-26-718(1)(c), C.R.S.

(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 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; and

(2) Such personal property is registered or required to be registered outside the limits of the County 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. A credit shall be granted against the sales tax imposed by the County 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.

(h) Notwithstanding any other provision of this sales tax regarding the taxation of food, this sales tax shall not apply to the following:

(1) Sales of food purchased with food stamps. For the purposes of this subsection (a), “food” has the same meaning as provided in 7 U.S.C. § 2012, as currently in effect and subsequently amended.

(2) Sales of food purchased with funds provided by the special supplemental food program for women, infants, and children, 42 U.S.C. § 1786. For the purposes of this subsection (b), “food” has the same meaning as provided in 42 U.S.C. § 1786, as currently in effect and subsequently amended.

(i) This sales tax shall not apply to the sales of cigarettes.

(j) This sales tax shall not apply to sales to a telecommunications provider of equipment used directly in the provision of telephone service, cable television service, broadband communications service, or mobile telecommunications service. It is the policy of this County that this exemption be applied in a uniform and nondiscriminatory manner to the telecommunications providers of telephone service, cable television service, broadband communications service, and mobile telecommunications service.

(k) All terms used in this ordinance shall have the same meaning as provided for in Section 39-26-102, C.R.S. Unless otherwise provided in this sales tax, any amendments thereto, or article 2, title 29, C.R.S., the provisions of article 26, title 39, C.R.S., shall govern the collection, administration, and enforcement of this sales tax.

2. The imposition, by extension, of a countywide 0.10% (10 hundredths of one percent) sales and use tax is hereby extended and imposed in accordance with the provisions of the Article for the privilege of using or consuming in the County any construction and building materials purchased at retail and for storing, using, or consuming in the County any motor and other vehicles on which registration is required, purchased at retail. Subject to the provisions of Section 39-26-212, C.R.S., as amended, the use tax shall not extend or 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;

(b) To the storage, use, or consumption of any tangible personal property purchased for resale in the County 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 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. A credit shall be granted against the use tax imposed by the County with respect to a person's storage, use, or consumption in the County 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 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 and purchased the vehicle outside of the County for use outside of the County 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;

(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;

(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.

3. The 0.10%, declining to 0.05% after December 31, 2027, use tax provided for herein shall be applicable to every motor vehicle for which registration is required by the laws of the State of Colorado, and no registration shall be made for any motor vehicle by the Department of Revenue or its authorized agents until any tax due upon the use, storage, or consumption thereof pursuant to this resolution has been paid.

4. The definition of words herein contained shall be as said words are defined in Section 39-26-102, C.R.S., as amended, and said definitions are incorporated herein.

5. Except as provided by Section 39-26-208, Colorado Revised Statutes, 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 estimate of building and construction materials costs submitted by the owner or contractor at the time a building permit application is made.

6. If the majority of the registered electors voting thereon vote for approval of this County-wide sales and use tax imposition proposal, the additional 0.10%, declining to 0.05% after December 31, 2027, County-wide sales and use tax shall continue to be effective throughout the incorporated and unincorporated portions of the County of Boulder in perpetuity and shall not expire, unless and until repealed or otherwise revised by a vote of the citizens of Boulder County.

7. 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%, declining to 0.05% after December 31, 2027, county-wide sales and use tax would be expended for the purposes and in accordance with the limitations of this Resolution No. 2022-052, effective for revenues collected from the imposition of said 0.10%, declining to 0.05% after December 31, 2027, county-wide sales and use tax on and after January 1, 2023.

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

9. 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.

10. 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)

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

12. The net proceeds from the sales and use tax received by the County during the extended period authorized hereby shall be expended by the County for the purpose of funding emergency services in Boulder County, including but not limited to:

- (a) Capital, including facilities and equipment, and operational costs of search and rescue organizations;
- (b) Supplemental funding for the needs of fire departments in mountainous and rural areas;
- (c) Ambulance services in areas not covered by municipal or fire district ambulance services;
- (d) Wildland firefighting staffing; and
- (e) Trail and trailhead safety services.

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

14. 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.

15. Upon the effective date of the imposition of the 0.10% county-wide sales and use tax proposed herein, the county-wide total sales and use tax rate of 0.9850%, when added to state and municipal sales and use tax rates existing as of the date hereof which are non-exempt under the provisions of Section 29-2-108, C.R.S., as amended, results in a total sales and use tax rate in excess of the 6.9 percent limit stated in said statute as follows: Boulder: 8.945%; Boulder (retail food service): 9.095%; Erie: 8.585%; Lafayette: 8.585%; Longmont: 8.615%; Louisville: 8.735%; Lyons: 8.585%; Nederland: 9.085%; Superior: 8.545%; Ward: 7.085%. Because the tax declines to 0.05% after five years, as of January 1, 2028, the county-wide total sales and use tax rate of 0.9850%, when added to state and municipal sales and use tax rates existing as of the date hereof which are non-exempt under the provisions of Section 29-2-108, C.R.S., as amended, results in a total sales and use tax rate in excess of the 6.9 percent limit stated in said statute as follows: Boulder: 8.895%; Boulder (retail food service): 9.045%; Erie: 8.535%; Lafayette: 8.535%; Longmont: 8.565%; Louisville: 8.685%; Lyons: 8.535%; Nederland: 9.035%; Superior: 8.495%; Ward: 7.035%.

16. 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.

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

18. The sales and use tax shall not expire.

19. 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 at least 45 days prior to the effective date of the sales and use tax created herein.

20. 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.

A motion to approve this Resolution 2022-052 was made by Commissioner Claire Levy, seconded by Commissioner Matt Jones and passed by a 3-0 vote.

ADOPTED this 4th day of August, 2022.

## FISCAL INFORMATION

### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2022 (estimated)	\$259,215,903
2021 (actual)	\$255,322,327
2020 (actual)	\$239,940,664
2019 (actual)	\$212,322,327
2018 (actual)	\$198,101,521

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 24%

Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$61,114,382

### Proposed District Tax Increase

Estimated maximum dollar amount of proposed tax increase in first full fiscal year:	\$11,000,000
Estimated first full fiscal year spending without the increase:	\$264,400,221

## SUMMARY OF COMMENTS FOR THE ISSUE

This proposal funds several critical services that keep us safe. (1) It funds a County-owned facility that would house our all-volunteer search and rescue organization, whose existing building must be replaced, and provides additional support for operating and capital expenses for rescue organizations. (2) It helps fund a wide range of capital and operating expenses for under-funded mountain and rural fire districts. (3) It provides funds that are needed to enable ambulance service to low-population areas where the economics are not sustainable for private ambulance companies. (4) It provides trail and trailhead safety services to address the vastly increased use of our open space properties.

Much of the ballot measure concerns expenses that the County must pay. It must rescue people. It must provide ambulance service to remote areas. Defeating the ballot measure will not change the fact that the County must provide these services. It would just make it harder to fund these services.

# BOULDER COUNTY (Continued)

The tax helps the County take maximum advantage of volunteer labor. Search and rescue and fire protection districts are wholly or principally staffed by volunteers. We should support these volunteers by helping provide some of the facilities and other resources that they need. This shows that we value people who give donate their time for difficult volunteer work. It would be very expensive to cover these functions without these volunteer organizations.

Boulder County benefits from having volunteer search and rescue organizations perform the Sheriff's legally-required backcountry search and rescue function. Search and rescue volunteers contribute over 15,000 hours a year and handle approximately 200 rescues per year, and those needs continue to grow. Many rescues are in difficult terrain and require technical skills. The current search and rescue building is a 1960s auto repair shop that can't handle the growing needs for operations, training, equipment storage, and outdoor safety education. It lacks adequate indoor parking for rescue vehicles to ensure readiness for immediate response, adequate security, backup power, and site drainage. The new building will be right-sized, designed for search and rescue, and energy-efficient. The proposed tax will fund construction of this building. The measure drops from 0.1% to 0.05% after five years, by which time the new search-and-rescue building will have been completed. We all benefit from having strong fire protection throughout the County. For fire districts in mountain and other rural areas, the areas they cover are large and fire-prone, but their property tax base of residents is small. These districts also help with fires on federal and state land, but they receive no property taxes on such lands. This tax measure helps ensure that the beneficiaries of the work of these fire districts — which is all of us — help pay for it, even if we live in a city.

The ballot measure is a sales tax paid on purchases within the County, regardless of residence. The ballot measure thus helps spread the cost of the tax to those who benefit from these services, which is everyone, regardless of residence.

## SUMMARY OF COMMENTS AGAINST THE ISSUE

No comments were filed by the constitutional deadline.

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

**Election Date:** Tuesday, November 8, 2022

**Election Hours:** 7:00 a.m. to 7:00 p.m.

### Designated Election Official:

Clay Fong, Boulder County Commissioners' Chief of Staff  
1325 Pearl Street, Boulder, CO 80302  
(720) 564-2840

## BOULDER COUNTY BALLOT ISSUE 1C TRANSPORTATION SALES AND USE TAX EXTENSION AND REVENUE CHANGE

WITH NO INCREASE IN ANY COUNTY TAX, SHALL THE COUNTY'S EXISTING 0.10% SALES AND USE TAX FOR TRANSPORTATION IMPROVEMENTS BE EXTENDED FOR THE PURPOSES OF ROAD AND BRIDGE IMPROVEMENTS, TRANSPORTATION SAFETY IMPROVEMENTS, COMMUTER AND RECREATIONAL BIKE PATHS AND TRAILS, TRANSIT CAPITAL IMPROVEMENTS AND EQUIPMENT, TRANSIT OPERATIONS AND MAINTENANCE, TRANSPORTATION DEMAND MANAGEMENT, AND COMMUNITY MOBILITY PROGRAMS; AND SHALL THE REVENUES AND 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. 2022-048?

YES/FOR

NO/AGAINST

### Text of County Issue 1C Proposal: Resolution No. 2022-048:

**A Resolution describing a proposal for the extension of the 0.10% countywide transportation sales and use tax for the purposes of road and bridge improvements, transportation safety improvements, bike paths and trails, transit capital construction and equipment, transit operations and maintenance, transportation demand management, and community mobility programs; and a voter approved revenue change.**

### Recitals

A. Article 2, Title 29, Colorado Revised Statutes, as amended (hereinafter the "Article"), 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.

B. There is a continuing need for improvements to the transportation system in Boulder County, including improvements to public roads within the County for improved safety, resiliency against disasters and managing traffic congestion, as well as for multimodal transportation improvements, including public transit, bicycle/pedestrian routes and trails, and transportation demand management and community mobility programs.

C. On November 6, 2001, the voters of Boulder County approved a 0.10% countywide sales and use tax for

## BOULDER COUNTY (Continued)

transportation improvements and alternative transportation modes projects, as described in Resolution No. 2001-128.

D. On November 4, 2007, the voters of Boulder County approved an extension of that same countywide sales and use tax for transportation, as described in Resolution No. 2007-79.

E. The 2007 countywide sales and use tax in the amount of 0.10% is effective for a period of fifteen (15) years up to and including June 30, 2024.

F. The Board desires to refer an extension of the 0.10% countywide sales and use tax to be effective in perpetuity, for such multimodal transportation improvements and projects to the registered electors of the County of Boulder, State of Colorado, to be determined by a majority voting thereon.

G. Proposing to extend said 0.10% county-wide sales and use tax, 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, the proceeds of which will be used for said purposes, without an increase in the total cumulative countywide sales and use tax rate;

H. If such extension is approved, revenues collected from the imposition of said 0.10% countywide sales and use tax would continue to be expended for the purposes in accordance with Resolution No. 2007-79, and Resolution No. 2007-79 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, 2024.

I. The Board finds that the extension of the existing countywide sales and use tax in the existing amount of 0.10% in perpetuity from the current expiration date of 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 these additional revenues to be utilized 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.

J. 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 and obtain a voter-approved revenue change for such tax 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.

K. 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 even-year general election to be held on November 8, 2022, as required by Colo.

Const., Art. X, Section 20(3)(a).

L. 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.

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

N. 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. 2007-79 shall be amended as set forth below and the following proposal shall be referred to the registered electors of the County at the general election to be held on Tuesday, November 8, 2022:

1.(a) The imposition, by extension, and collection of a countywide 0.10% (10 hundredths of one percent) sales and use tax in accordance with the provisions of the Article upon the sale at retail of tangible personal property and the furnishing of certain services in the County as provided in paragraph (d) of Subsection (1) of Section 29-2-105, Colorado Revised Statutes ("C.R.S."), as amended, and as is more fully hereinafter set forth.

(b) For the purpose of this sales tax, all retail sales are consummated at the retailer's place of business unless the tangible personal property sold is delivered by the retailer or his agent outside the County's limits. 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, title 39, C.R.S., regardless of the place to which delivery is made. If a retailer has no permanent place of business in the County, the place at which the retail sales are consummated for the purpose of this sales tax shall be determined by the provisions of article 26, title 39, C.R.S., and by rules and regulations promulgated by the Colorado Department of Revenue. Without limiting the broad application of this sales tax and recognizing that mobile telecommunications services are subject to particular legal requirements, this sales tax shall apply to mobile telecommunications services to the greatest extent permitted under Section 29-2-105(1.5), C.R.S.

(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 sales of tangible personal property and services taxable under this sales tax shall be the same as the sales of tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., as amended, except as otherwise provided herein. There shall be exempt from taxation under the provisions of this proposed countywide sales and use tax extension, the tangible personal property and services which are exempt under the provisions specified in Part 7 of Article 26 of title 39, C.R.S., as amended, except that only those local exemptions identified in Section 29-2-105(d)(I), C.R.S., listed below in (1) through (4), and when legally recognized, the local exemptions listed below in (5) through (7) shall apply

## BOULDER COUNTY (Continued)

to this County sales and use tax. The following exemptions are consistent with exemptions contained in various existing Boulder County sales and use tax resolutions:

- (1) The exemption for sales of machinery or machine tools specified in Section 39-26-709(1), C.R.S.
  - (2) The exemption for sales of food specified in Section 39-26-707(1)(e), C.R.S. For the purposes of this subsection, "food" is defined in Section 39-26-102(4.5), C.R.S.
  - (3) The exemption for sales of components used in the production of energy, including but not limited to alternating current electricity, from a renewable energy source specified in Section 39-26-724, C.R.S.
  - (4) The exemption for sales of electricity, coal, wood, gas, fuel, oil, or coke specified in Section 39-26-715(1)(a)(II), C.R.S.
  - (5) The exemption for sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles specified in Section 39-26-723, C.R.S.
  - (6) The exemption for sales that benefit a Colorado school specified in Section 39-26-725, C.R.S.
  - (7) The exemption for sales by an association or organization of parents and teachers of public school students that is a charitable organization specified in Section 39-26-718(1)(c), C.R.S.
- (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 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; and
  - (2) Such personal property is registered or required to be registered outside the limits of the County 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. A credit shall be granted against the sales tax imposed by the County 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.
- (h) Notwithstanding any other provision of this sales tax regarding the taxation of food, this sales tax shall not apply to the following:

- (1) Sales of food purchased with food stamps. For the purposes of this subsection (a), "food" has the same meaning as provided in 7 U.S.C. § 2012, as currently in effect and subsequently amended.

- (2) Sales of food purchased with funds provided by the special supplemental food program for women, infants, and children, 42 U.S.C. § 1786. For the purposes of this subsection (b), "food" has the same meaning as provided in 42 U.S.C. § 1786, as currently in effect and subsequently amended.
- (i) This sales tax shall not apply to the sales of cigarettes.
  - (j) This sales tax shall not apply to sales to a telecommunications provider of equipment used directly in the provision of telephone service, cable television service, broadband communications service, or mobile telecommunications service. It is the policy of this County that this exemption be applied in a uniform and nondiscriminatory manner to the telecommunications providers of telephone service, cable television service, broadband communications service, and mobile telecommunications service.
  - (k) All terms used in this ordinance shall have the same meaning as provided for in Section 39-26-102, C.R.S. Unless otherwise provided in this sales tax, any amendments thereto, or article 2, title 29, C.R.S., the provisions of article 26, title 39, C.R.S., shall govern the collection, administration, and enforcement of this sales tax.
2. The imposition, by extension, of a countywide 0.10% (10 hundredths of one percent) sales and use tax is hereby extended and imposed in accordance with the provisions of the Article for the privilege of using or consuming in the County any construction and building materials purchased at retail and for storing, using, or consuming in the County any motor and other vehicles on which registration is required, purchased at retail. Subject to the provisions of Section 39-26-212, C.R.S., as amended, the use tax shall not extend or 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;
  - (b) To the storage, use, or consumption of any tangible personal property purchased for resale in the County 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 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;

## BOULDER COUNTY (Continued)

(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. A credit shall be granted against the use tax imposed by the County with respect to a person's storage, use, or consumption in the County 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 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 and purchased the vehicle outside of the County for use outside of the County 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;

(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;

(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.

3. The 0.10% use tax provided for herein shall be applicable to every motor vehicle for which registration is required by the laws of the State of Colorado, and no registration shall be made for any motor vehicle by the Department of Revenue or its authorized agents until any tax due upon the use, storage, or consumption thereof pursuant to this resolution has been paid.

4. The definition of words herein contained shall be as said words are defined in Section 39-26-102, C.R.S., as amended, and said definitions are incorporated herein.

5. 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. 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.

6. 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 in effect throughout the incorporated and unincorporated portions of the County in perpetuity and shall not expire, unless and until repealed or otherwise revised by a vote of the citizens of Boulder County.

7. 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 would be expended for

the purposes and in accordance with the limitations of this Resolution No. 2022-048.

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

9. 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 and each city and incorporated town within this County.

10. 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.

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

12. Beginning July 1, 2024, the net proceeds from the 0.10% countywide sales and use tax received by the County shall be expended by the County for the purpose of funding transportation improvements, including, but not limited to:

(a) Improvements to road and bridge infrastructure owned by the county or its partner jurisdictions to improve user safety; increase resiliency against flooding and/or other climate change related impacts, and/or provide improved multimodal connectivity through the addition of paved shoulders, bike lanes or buffered bike lanes / shoulders, and/or intersection improvements;

(b) Improvements to regional corridors owned by the state or other regional agency in partnership with those agencies, to develop an interconnected network of bus rapid transit, commuter bikeways, and other safety and mobility infrastructure;

(c) Local, regional, and inter-regional transit services to complement those offered by transit agencies and/or provide additional transit service in areas not served by those agencies; Including capital construction, equipment, operations, and maintenance of transit service and transit-related infrastructure including but not limited to transit stops, stations, and related amenities;

(d) The planning, design, construction, and maintenance of regional trails, paved multi-use paths and bikeways owned by the County or its partner jurisdictions to connect communities in Boulder County with bike and pedestrian facilities, including but not limited to facilities that are physically separated from vehicular traffic including first and final mile improvements including but not limited to, bike shelters, wayfinding and signage, and bike and pedestrian connections and improvements; and

(e) The provision of community mobility and transportation programs, projects, and services that serve populations with special needs such as lower income, youth, older adults, and people experiencing disabilities throughout the county to ensure equity in the provision of services or include Transportation Demand Management programs such as carpool and van-pool programs, transit pass programs, and other incentive programs to increase transportation options and reduce the use of single occupancy vehicles.

13. Expenditures related to the above activities may include but are not limited to planning, design, construction, operations,



# BOULDER COUNTY (Continued)

maintenance, and administration; and implementation of activities related to public engagement and outreach such as equitable engagement, language access, education, encouragement, and evaluation.

14. The Board intends the projects and programs to be funded for the first fifteen years of the sales and use tax extension to include projects and allocation of funding among project categories as set forth on the attached Exhibit A. The Board may revise the project list and funding allocation consistent with the spirit of Exhibit A and this Resolution to respond to changed circumstances.

15. Future projects may be identified through Transportation planning documents and public engagement processes such as the Boulder County Comprehensive Plan, Boulder County Transportation Master Plan, Bridge and Structure Inventory and Safety Reports, Coordinated Human Services Transportation Plan, and the Transit Master Plan. In addition, corridor-level plans such as feasibility studies, regional corridor plans, and Planning and Environmental Linkages (PEL) studies can be used to identify potential future projects.

16. Monies from the extended sales and use tax will be appropriated annually as determined by the Board in its sole discretion and in accordance with the terms of this Resolution. The Board may seek input from the Boulder County Consortium of Cities or similar organizations to collect information on the interests of municipal partners and community stakeholders. However, nothing contained herein shall be construed as creating a claim by any group or entity for receipt of such funds.

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

18. 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.

19. The existing county-wide total sales and use tax rate of 0.9850%, 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 transportation 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: 8.845%; Boulder (retail food service): 8.995%; Erie: 8.485%; Lafayette: 8.485%; Longmont: 8.515%; Louisville: 8.635%; Lyons: 8.485%; Nederland: 8.985%; Superior: 8.445%; Ward: 6.985%.

20. 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.

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

22. The sales and use tax shall not expire.

23. 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, at least 45 days prior to the effective date of the sales and use tax created herein.

24. 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.

A motion to approve this Resolution 2022-048 was made by Commissioner Claire Levy seconded by Commissioner Matt Jones and passed by a 3-0 vote.

ADOPTED this 4th day of August, 2022.

**EXHIBIT A**  
TRANSPORTATION SALES TAX EXTENSION – PROPOSED  
PROJECT LIST  
2024-2039

TRANSPORTATION SALES TAX EXTENSION – PROPOSED PROJECT LIST  
2024-2039

<b>Proposed Countywide Sales Tax Program Year 1 through 15</b>				
No.	Project	Estimated Project Cost (\$,000)	Est. Lever- age	Sales Tax Cost (\$,000) ↓
<b>MULTIMODAL SAFETY &amp; RESILIENCY PROJECTS</b>				
1.	South Boulder Road Reconstruction – Boulder to Louisville	\$ 14,100	10%	\$ 12,700
2.	Mountain Road Safety & Repairs (Lee Hill, Sugarloaf, Sunshine)	\$ 9,800	0%	\$ 9,800
3.	Niwot Road Shoulders – 79th Street to US 287	\$ 8,100	0%	\$ 8,100
4.	Eldora Ski Road Reconstruction	\$ 5,800	0%	\$ 5,800
5.	CO 66 Improvements (Longmont)	\$ 15,200	80%	\$ 3,050
6.	120th Street Bridge Replacement (Lafayette)	\$ 11,800	75%	\$ 2,950
7.	East County Line Rd Buffered Shoulders (Longmont)	\$ 11,600	75%	\$ 2,900
8.	61st Street / Valmont Road Intersection Safety Improvements	\$ 2,700	0%	\$ 2,700
9.	95th Street Buffered Shoulders – Yellowstone to Larimer County	\$ 2,300	0%	\$ 2,300
10.	Isabelle Road Shoulders – 95th Street to US 287	\$ 2,300	0%	\$ 2,300

## BOULDER COUNTY (Continued)

11.	East County Line Rd Shoulders – Pike to Niwot Road	\$ 4,300	50%	\$ 2,150
12.	79th Street Shoulders – Hwy 52 to Lookout Road	\$ 1,900	0%	\$ 1,900
13.	East County Line Rd– CO 52 to Coal Creek (Erie)	\$ 8,200	80%	\$ 1,650
14.	Vision Zero Program Implementation Program	\$ 750	0%	\$ 750
15.	McCaslin / Marshall Intersection Safety Improvements (Superior)	\$ 1,000	90%	\$ 100
	<b>Mobility / Safety / Resiliency Projects (15 projects, 55%)</b>	<b>\$ 99.9 M</b>	<b>40%</b>	<b>\$ 59.2 M</b>
<b>REGIONAL CORRIDORS PROJECTS</b>				
16.	Colorado 119 Bus Rapid Transit and Commuter Bikeway.	\$ 106,000	95%	\$ 5,300
17.	Colorado 7 Bus Rapid Transit, Commuter Bikeway.	\$ 20,000	90%	\$ 2,000
18.	Colorado 42 Multimodal Corridor and Safety Improvements	\$ 20,000	90%	\$ 2,000
19.	US 287 Bus Rapid Transit and Commuter Bikeway	\$ 10,000	90%	\$ 1,000
20.	South Boulder Road Study – Lafayette. to Boulder	\$ 1,000	50%	\$ 500
	<b>Regional Corr. Projects (5 projects, 10%)</b>	<b>\$ 157 M</b>	<b>95%</b>	<b>\$ 10.8 M</b>
<b>REGIONAL TRAILS &amp; BIKEWAY PROJECTS</b>				
21.	Boulder-to-Erie Regional Trail (BERT)	\$ 9,500	60%	\$ 3,800
22.	North Foothills / US 36 Multiuse Path/Bikeway	\$ 30,000	90%	\$ 3,000
23.	Jay Road / Spine Road Multiuse Path	\$ 2,400	25%	\$ 1,800
24.	75th Street Trail Connection – BERT trail to Jay Road	\$ 1,700	0%	\$ 1,700
25.	St. Vrain Greenway Trail – Longmont to Lyons	\$ 7,800	80%	\$ 1,550
26.	US36 Bikeway Connect (Superior & Louisville)	\$ 6,000	75%	\$ 1,500
27.	County Road 130 Trail to Nederland High School	\$ 2,000	50%	\$ 1,000
28.	Boulder Canyon Trail Enhancements	\$ 1,200	25%	\$ 900
29.	Highway 66 Bikeway – Lyons to 95th Street	\$ 5,400	90%	\$ 550
30.	Lafayette-to-Boulder Bike/Ped Connection	\$ 600	50%	\$ 300
	<b>Reg. Trails &amp; Bikeways (10 projects, 15%)</b>	<b>\$ 66.6 M</b>	<b>75%</b>	<b>\$ 16.1 M</b>
<b>LOCAL TRANSIT SERVICES &amp; SUPPORT PROJECTS</b>				

31.	East County On-Demand Transit (Lafayette, Erie, Louisville, Superior)	\$ 9,800	50%	\$ 4,900
32.	Ride-free Lafayette	\$ 7,700	50%	\$ 3,850
33.	FLEX service – Fort Collins to Boulder	\$ 18,800	80%	\$ 3,750
34.	Gunbarrel On-Demand Transit Service	\$ 7,500	90%	\$ 750
35.	Lyons to Boulder Peak-Period Transit	\$ 1,500	50%	\$ 750
36.	Lyons to Longmont On-Demand Transit Service	\$ 1,500	50%	\$ 750
37.	Gold Hill Climb	\$ 1,500	50%	\$ 750
38.	Mountain Area On-Demand Transit Service	\$ 1,200	50%	\$ 600
	<b>Local Transit Support Projects (8 projects, 15%)</b>	<b>\$ 49.5 M</b>	<b>65%</b>	<b>\$ 16.1 M</b>
<b>COMMUNITY MOBILITY PROGRAMS</b>				
39.	Community Transportation. Partnerships	\$ 13,500	80%	\$ 2,700
40.	Transit Education and Equitable TDM Support	\$ 1,900	0%	\$ 1,900
41.	Active Transportation Education Programs	\$ 800	0%	\$ 800
	<b>Community Mobility Programs (3 projects, 5%)</b>	<b>\$ 16.2 M</b>	<b>65%</b>	<b>\$ 5.4 M</b>

### FISCAL INFORMATION

Issue 1C 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.

#### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2022 (estimated)	\$259,215,903
2021 (actual)	\$255,322,327
2020 (actual)	\$239,940,664
2019 (actual)	\$212,322,327
2018 (actual)	\$198,101,521

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 24%

Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$61,114,382

### SUMMARY OF COMMENTS FOR THE ISSUE

Extending, without increasing, Boulder County's current countywide .01% sales tax for transportation and mobility is

# BOULDER COUNTY (Continued)

critical to meeting the mobility, climate and equity goals of the residents of Boulder County.

The projects and programs included in the project list reflect input from all communities in Boulder County. They are focused on improving safety for cyclists, pedestrians, motorists and transit riders in the major corridors connecting us to each other and the region. Mobility and safety improvements for all modes of travel are slated in the Diagonal/CO 119, Arapahoe/CO 7, US 287, CO 66, and South Boulder Road corridors, as well as on county roads. Continuing the sales tax at current levels will result in improved road safety for all users, better and more affordable access for mobility limited/senior residents, better regional commuting options for workers, CU students, and faculty, and more multimodal options for visitors to communities throughout the county.

Low-income, mobility-impaired and underserved portions of our communities rely on the mobility services funded by the current sales tax for connection with their doctors, jobs, and family, and as a lifeline for engagement with their communities. The tax funds many of the county's local transit and shuttle routes that are filling the gap from reduced service by the RTD. This includes the new Lyons to Boulder Flyer, Ride Free Lafayette,

and the Eldorado Canyon State Park Shuttle that operates in tandem with the City of Boulder's Chautauqua or Park-to-Park Shuttle. All of this is supported in part through the county's existing Transportation Sales Tax. The renewal of this tax is crucial.

If the voters don't extend this sales tax, Boulder County will be unable to address our transportation-related safety, mobility, equity, climate change, air quality and economic sustainability challenges. In addition, without this sales tax we will not have the funding necessary to secure any of the significant state and federal funds that are currently available to address these challenges. Boulder County would be limited to performing basic maintenance on the existing network. Living, working and visiting in Boulder County will be even more challenging and expensive than is currently the case.

Developing better mobility between our communities and the rest of the region for all of our community members is critical to accomplishing our climate change, air quality, safety, equity, and economic sustainability goals.

## SUMMARY OF COMMENTS AGAINST THE ISSUE

No comments were filed by the constitutional deadline.

# CITY OF BOULDER

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

**Election Date:** Tuesday, November 8, 2022

**Election Hours:** 7:00 a.m. to 7:00 p.m.

### Designated Election Official:

Elesha Johnson, City Clerk/Records Manager  
1777 Broadway  
Boulder, CO 80302  
Phone: (303) 441-4222

## CITY OF BOULDER BALLOT ISSUE 2A CLIMATE TAX

SHALL CITY OF BOULDER TAXES BE INCREASED \$6.5 MILLION (FIRST, FULL FISCAL YEAR DOLLAR INCREASE) ANNUALLY AND INCREASING ANNUALLY BY THE CONSUMER PRICE INDEX BY IMPOSING A CLIMATE TAX ON THE DELIVERY OF ELECTRICITY AND NATURAL GAS AS PROVIDED IN ORDINANCE 8542; AND SHALL THE EXISTING CLIMATE ACTION PLAN EXCISE TAX SET TO EXPIRE MARCH 31, 2023 AND THE UTILITY OCCUPATION TAX SET TO EXPIRE DECEMBER 31, 2025 BE REPEALED; AND SHALL THE CLIMATE TAX BEGIN JANUARY 1, 2023, AND EXPIRE DECEMBER 31, 2040; WITH THE REVENUE FROM THE CLIMATE TAX AND ALL EARNINGS THEREON TO BE USED TO MAINTAIN AND EXPAND CLIMATE FOCUSED PROGRAMS AND SERVICES, FINANCE CERTAIN CAPITAL PROJECTS AND STABILIZE FUNDING FOR

INITIATIVES TO MEET THE CITY'S CLIMATE GOALS; INCLUDING WITHOUT LIMITATION ITEMS SUCH AS RESIDENTIAL AND BUSINESS INCENTIVES TO REDUCE ENERGY USE; ACCELERATE BUILDING WEATHERIZATION AND ELECTRIFICATION; LOCAL RENEWABLE ENERGY GENERATION AND STORAGE; MICROGRIDS AND DISTRICT SYSTEMS THAT LEAD TO INCREASED SYSTEM RELIABILITY AND RESILIENCE; EQUITABLE INVESTMENTS IN HIGH PERFORMING, HEALTHY BUILDINGS; SERVICES TO SUPPORT ZERO EMISSIONS; MOBILITY OPTIONS WITH AN EMPHASIS ON SOLUTIONS FOR CURRENTLY UNDERSERVED SEGMENTS OF THE COMMUNITY;

ZERO-WASTE EFFORTS INCLUDING REUSE, REPAIR AND RECYCLING; NATURAL CLIMATE SOLUTIONS TO ENHANCE ECOSYSTEMS, IMPROVE AIR QUALITY AND BUFFER EXTREME HEAT EVENTS; INCENTIVES FOR COMMUNITY-BASED CLIMATE AND RESILIENCE ACTIONS; WILDFIRE RESILIENCE STRATEGIES SUCH AS WILDFIRE HOME RISK ASSESSMENTS, WILDFIRE MITIGATION PLANNING AND IMPLEMENTATION; OUTREACH AND EDUCATION; RESIDENTIAL AND BUSINESS INCENTIVES FOR THE ACCELERATION OF UNDERGROUNDING UTILITY LINES; FINANCIAL ASSISTANCE FOR LOW-INCOME UTILITY CUSTOMERS; MATCHING FUNDS OR OTHER LEVERAGE TO ACCESS PUBLIC OR PRIVATE FUNDING SOURCES AND COST-SHARING AGREEMENTS TO ACCELERATE MEETING THE CITY'S CLIMATE GOALS?

FOR THE MEASURE

AGAINST THE MEASURE

# CITY OF BOULDER (Continued)

## FISCAL INFORMATION

### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2022 (estimated)	\$303,884,000
2021 (actual)	\$297,111,000
2020 (actual)	\$276,603,000
2019 (actual)	\$294,915,000
2018 (actual)	\$292,197,000

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 4%

Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$11,687,000

### Proposed District Tax Increase

Estimated maximum dollar amount of proposed tax increase in first full fiscal year:	\$ 6,500,000
Estimated first full fiscal year spending without the increase:	\$338,466,000

### SUMMARY OF COMMENTS FOR THE ISSUE

No comments were submitted by the constitutional deadline.

### SUMMARY OF COMMENTS AGAINST THE ISSUE

No comments were submitted by the constitutional deadline.

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

#### CITY OF BOULDER BALLOT ISSUE 2B APPROVING ISSUANCE OF BONDS TO BE PAID FROM CLIMATE TAX

SHALL CITY OF BOULDER DEBT BE INCREASED UP TO \$52.9 MILLION (PRINCIPAL AMOUNT) WITH A MAXIMUM REPAYMENT COST NOT TO EXCEED \$75 MILLION (SUCH AMOUNT BEING THE TOTAL PRINCIPAL AND INTEREST THAT COULD BE PAYABLE OVER THE MAXIMUM LIFE OF THE DEBT) SUCH DEBT TO BE ISSUED ONLY IF THE VOTERS APPROVE THE CLIMATE TAX IN BALLOT ISSUE 2A AND PAYABLE FROM THE CLIMATE TAX AND FROM OTHER LEGALLY AVAILABLE REVENUES AS DETERMINED BY COUNCIL; WITH THE PROCEEDS OF SUCH DEBT AND EARNINGS THEREON BEING USED FOR THE SAME PURPOSES AS THE CLIMATE TAX IN THE BALLOT ISSUE?

FOR THE MEASURE

AGAINST THE MEASURE

## FISCAL INFORMATION

### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2022 (estimated)	\$303,884,000
2021 (actual)	\$297,111,000
2020 (actual)	\$276,603,000
2019 (actual)	\$294,915,000
2018 (actual)	\$292,197,000

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 4%

Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$11,687,000

### Proposed Bonded Debt

Proposed Principal Amount:	\$ 59,200,000
Maximum Annual Repayment Cost:	\$ 6,720,000
Total Repayment Cost:	\$ 75,000,000

### Current District Bonded Debt

Principal Amount Outstanding:	\$ 45,508,835
Maximum Annual Repayment Cost:	\$ 6,897,514
Total Repayment Cost:	\$ 49,864,469

### SUMMARY OF COMMENTS FOR THE ISSUE

No comments were received by constitutional deadline.

### SUMMARY OF COMMENTS AGAINST THE ISSUE

No comments were received by constitutional deadline.

# TOWN OF ERIE

## NOTICE OF ELECTION ON A REFERRED MEASURE

**Election Date:** Tuesday, November 8, 2022  
**Election Hours:** 7:00 a.m. to 7:00 p.m.

### Designated Election Official:

Debbie Stamp, Town Clerk  
645 Holbrook Street  
Erie, CO 80516  
Phone: (303) 926-2731

## TOWN OF ERIE BALLOT ISSUE 3D

WITHOUT INCREASING TAXES, SHALL THE EXISTING FOUR MILL PROPERTY TAX BE EXTENDED UNTIL DECEMBER 31, 2034, WITH ALL PROCEEDS USED EXCLUSIVELY TO:

- PROTECT NATURAL AREAS ALONG COAL CREEK AND BOULDER CREEK;
- CONSERVE SCENIC LANDSCAPES AND VIEWS;
- CREATE AND ENHANCE HIKING, BIKING, AND WALKING TRAILS;
- PROTECT WILDLIFE HABITAT;
- ACQUIRE NATURAL AREAS TO SEPARATE ERIE FROM OTHER COMMUNITIES; AND
- CONSTRUCT, IMPROVE AND MAINTAIN TRAILS, PARKS, PARKLAND INFRASTRUCTURE AND OPEN SPACE;

WITH ALL EXPENDITURES SUBJECT TO RECOMMENDATION AND REVIEW BY A CITIZEN ADVISORY BOARD AND AN ANNUAL INDEPENDENT AUDIT, PROVIDED THAT NO MORE THAN 4%

OF SUCH REVENUE SHALL BE USED FOR ADMINISTRATION, AND SHALL THE TOWN BE AUTHORIZED TO COLLECT, RETAIN, AND SPEND SUCH REVENUE AND ANY INVESTMENT EARNINGS THEREON WITHOUT LIMITATION AND WITHOUT LIMITING THE EXPENDITURE OF ANY OTHER REVENUES OR FUNDS UNDER ARTICLE X, SECTION 20, OF THE COLORADO CONSTITUTION NOTWITHSTANDING THE PROPERTY TAX REVENUE LIMITS OF SECTION 29-1-301, C.R.S., OR OTHER LAWS OF THE STATE?

## FISCAL INFORMATION

### Actual Historical and Current Estimated Fiscal Year Spending

2022 (estimated)	\$84,936,856
2021 (actual)	\$92,800,050
2020 (actual)	\$64,108,109
2019 (actual)	\$70,483,494
2018 (actual)	\$55,058,177

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 54%

Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$29,878,679

### SUMMARY OF COMMENTS FOR THE ISSUE

No comments were filed by the constitutional deadline.

### SUMMARY OF COMMENTS AGAINST THE ISSUE

No comments were filed by the constitutional deadline.

# TOWN OF LYONS

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

**Election Date:** Tuesday, November 8, 2022  
**Election Hours:** 7:00 a.m. to 7:00 p.m.

### Designated Election Official:

Dolores M. Vasquez, Town Clerk  
432 5<sup>th</sup> Avenue  
Lyons, CO 80540  
Phone: (303) 823-6622

## TOWN OF LYONS BALLOT ISSUE 2G

SHALL THE TOWN OF LYONS CHANGE THE TOWN'S LODGING OCCUPATION TAX FROM \$2.00 PER DAY PER OCCUPIED LODGING ROOM OR ACCOMMODATION, INCLUDING CAMPING OR CAMPSITES, AND SHORT-TERM RENTALS, TO UP TO 8% OF THE COST OF THE RENTAL FEE, PRICE, OR OTHER CONSIDERATION PAID, WITH THE INITIAL RATE SET AT 5%, ADJUSTABLE BY RESOLUTION OF THE BOARD OF TRUSTEES, COMMENCING ON BOOKINGS MADE AFTER JANUARY 1, 2023, INCREASING TAX REVENUES UP TO \$135,000 THE FIRST FISCAL YEAR AND WHATEVER AMOUNTS ARE RAISED ANNUALLY

THEREAFTER, TO BE USED TO ADDRESS VISITOR IMPACTS AND FUND COMMUNITY PROJECTS AND CAPITAL IMPROVEMENTS AS DETERMINED BY THE TOWN OF LYONS BOARD OF TRUSTEES, WITH ANY ADDITIONAL FUNDS USED TO FUND ANY LAWFUL MUNICIPAL PURPOSE AS DETERMINED BY THE BOARD OF TRUSTEES; AND SHALL THE TOWN BE PERMITTED TO COLLECT, RETAIN, AND EXPEND ALL REVENUES DERIVED FROM SUCH TAX AS A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES/FOR                      NO/AGAINST

## FISCAL INFORMATION

### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2022 (estimated)	\$16,604,351
2021 (actual)	\$11,332,040
2020 (actual)	\$9,365,510
2019 (actual)	\$13,114,189
2018 (actual)	\$9,794,051

# TOWN OF LYONS (Continued)

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 69.5%

Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$6,810,300

### Proposed District Tax Increase

Estimated maximum dollar amount of proposed tax increase in first full fiscal year: \$135,000  
Estimated first full fiscal year spending without the increase: \$4,500,000

### SUMMARY OF COMMENTS FOR THE ISSUE

Currently, the Town charges \$2 per room or campsite per night as an occupancy fee. If this measure passes, that flat fee will change to 5% of the room or campsite charge for hotel and campsite reservations made after January 1, 2023. The Board of Trustees will be able to increase this to 8% by resolution. This percentage is competitive with neighboring communities and will be paid by hotel and campsite guests, not residents. The monies collected can be used to address visitor impacts and improve Town infrastructure.

### SUMMARY OF COMMENTS AGAINST THE ISSUE

No comments were filed by the constitutional deadline.

# TOWN OF NEDERLAND

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

**Election Date:** Tuesday, November 8, 2022  
**Election Hours:** 7:00 a.m. to 7:00 p.m.

**Designated Election Official:**  
Macy Caligaris, Town Clerk  
45 West First Street  
Nederland, CO 80466  
Phone: (303) 258-3266

### TOWN OF NEDERLAND BALLOT ISSUE 2J

SHALL TOWN OF NEDERLAND TAXES BE INCREASED \$156,250 ANNUALLY IN THE FIRST FULL FISCAL YEAR BEGINNING JANUARY 1, 2023, AND BY SUCH AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER BY THE IMPOSITION OF AN ADDITIONAL 0.25% SALES TAX SUCH THAT TOWN OF NEDERLAND SALES TAX RATE INCREASES FROM 4.0% TO 4.25%, WITH REVENUES FROM SUCH TAX INCREASE BEING USED FOR:

- LAW ENFORCEMENT SERVICES;
- PERSONNEL TO SUPPORT PUBLIC SAFETY;
- EQUIPMENT AND FACILITIES TO SUPPORT PUBLIC SAFETY;
- PERSONNEL TO SUPPORT OTHER TOWN SERVICES;
- AND/OR OTHER LAWFUL MUNICIPAL PURPOSES;

AND SHALL ALL REVENUES DERIVED FROM SUCH TAX AND ANY EARNINGS THEREON BE COLLECTED, RETAINED AND SPENT AS A VOTER APPROVED REVENUE CHANGE, UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, NOTWITHSTANDING ANY REVENUE OR EXPENDITURE LIMITATIONS CONTAINED IN THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES/FOR                      NO/AGAINST

### FISCAL INFORMATION

#### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2023 (estimated)	\$8,087,194
2022 (estimated)	\$6,629,267
2021 (actual)	\$5,989,128
2020 (actual)	\$5,316,902
2019 (actual)	\$5,660,124
2018 (actual)	\$4,454,035

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 49%

Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$2,175,232

#### Proposed District Tax Increase

Estimated maximum dollar amount of proposed tax increase in first full fiscal year: \$156,250  
Estimated first full fiscal year spending without the increase: \$8,087,194

### SUMMARY OF COMMENTS FOR THE ISSUE

This sales tax will help the Town of Nederland rebuild its police department by offering competitive salaries and providing reliable vehicles and necessary computer equipment.

### SUMMARY OF COMMENTS AGAINST THE ISSUE

Nederland's sales tax is already one of the highest in the state. The town cannot continue making it bigger and bigger.

# TOWN OF NEDERLAND (Continued)

## TOWN OF NEDERLAND BALLOT ISSUE 2K

SHALL TOWN OF NEDERLAND TAXES BE INCREASED \$160,000 ANNUALLY IN THE FIRST FULL FISCAL YEAR BEGINNING JANUARY 1, 2023, AND BY SUCH AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER BY THE IMPOSITION OF A 5.0% SPECIAL SALES TAX ON THE SALE OF RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS TO CONSUMERS, RETAIL MARIJUANA STORES, OR RETAIL MARIJUANA PRODUCT MANUFACTURERS AS SUCH IS AUTHORIZED BY STATE LAW, TO BE IN ADDITION TO THE NEDERLAND SALES TAX, WITH PROCEEDS TO BE USED FOR PARKS AND RECREATION PROGRAMS AND SERVICES AND/OR OTHER LAWFUL MUNICIPAL PURPOSES AND SHALL ALL REVENUES DERIVED FROM SUCH TAX AND THE EARNINGS THEREON BE COLLECTED, RETAINED AND SPENT AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, NOTWITHSTANDING ANY REVENUE OR EXPENDITURE LIMITATIONS CONTAINED IN THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES/FOR                      NO/AGAINST

### FISCAL INFORMATION

#### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2023 (estimated)	\$8,087,194
2022 (estimated)	\$6,629,267
2021 (actual)	\$5,989,128
2020 (actual)	\$5,316,902
2019 (actual)	\$5,660,124
2018 (actual)	\$4,454,035

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 49%  
Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$2,175,232

#### Proposed District Tax Increase

Estimated maximum dollar amount of proposed tax increase in first full fiscal year: \$160,000

Estimated first full fiscal year spending without the increase: \$8,087,194

### SUMMARY OF COMMENTS FOR THE ISSUE

The marijuana sales tax will be very important to offset increased budget costs for staff salary raises. To recruit and retain qualified staff, the town has recently increased salaries. With the high cost of housing in the area, the salary increases will help employees find nearby housing and help reduce staff turnover.

### SUMMARY OF COMMENTS AGAINST THE ISSUE

The projected tax benefit may be too optimistic. Some may decide to make their purchases elsewhere, so sales may drop.

## TOWN OF NEDERLAND BALLOT ISSUE 2L

SHALL TOWN OF NEDERLAND TAXES BE INCREASED \$45,000 ANNUALLY IN THE FIRST FULL FISCAL YEAR BEGINNING JANUARY 1, 2023, AND BY SUCH AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER BY AN INCREASE OF THE OCCUPATION TAX PAID BY EVERY PERSON OR BUSINESS THAT FURNISHES SHORT-TERM LODGING (LESS THAN THIRTY (30) CONSECUTIVE DAYS), TO THE AMOUNT OF FOUR DOLLARS (\$4.00) PER DAY (FROM THE CURRENT TWO DOLLARS (\$2.00) PER DAY) PER BEDROOM OR PER OTHER ACCOMMODATION WITHOUT DEFINED BEDROOMS, WITH PROCEEDS TO BE USED FOR HEALTH AND HUMAN SERVICES PROGRAMS AND ACTIVITIES AND LAW ENFORCEMENT SERVICES; AND SHALL ALL REVENUES DERIVED FROM SUCH OCCUPATION TAX AND ANY EARNINGS THERON BE COLLECTED AND SPENT AS A VOTER-APPROVED REVENUE CHANGE, NOTWITHSTANDING ANY REVENUE OR EXPENDITURE LIMITATIONS CONTAINED IN ARTICLE X, SECTION 20, OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES/FOR                      NO/AGAINST

### FISCAL INFORMATION

#### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2023 (estimated)	\$8,087,194
2022 (estimated)	\$6,629,267
2021 (actual)	\$5,989,128
2020 (actual)	\$5,316,902
2019 (actual)	\$5,660,124
2018 (actual)	\$4,454,035

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 49%  
Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$2,175,232

#### Proposed District Tax Increase

Estimated maximum dollar amount of proposed tax increase in first full fiscal year: \$45,000

Estimated first full fiscal year spending without the increase: \$8,087,194

### SUMMARY OF COMMENTS FOR THE ISSUE

Short-term rental owners should pay more in taxes because they take from the community in more ways than one, such as deduction in family housing, which in turn impacts local school attendance as well as the support the schools receives and the curriculum offered. They also take the place of hotels, motels, and lodges, which can only operate in certain zones. In addition, the town has to address trash issues and challenges contacting the owners and/or managers of the property. The town's occupation tax for short term rentals is currently significantly lower than occupation taxes in nearby municipalities. The increase to \$4 per bedroom per night will better align the town's

# TOWN OF NEDERLAND (Continued)

occupation tax with that of nearby municipalities. The occupation tax will be instrumental in providing funds to rebuild the police department and provide affordable housing.

## SUMMARY OF COMMENTS AGAINST THE ISSUE

No comments were filed against the issue by the constitutional deadline.

# TOWN OF SUPERIOR

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

**Election Date:** Tuesday, November 8, 2022

**Election Hours:** 7:00 a.m. to 7:00 p.m.

### Designated Election Official:

Lydia Yecke, Acting Town Clerk  
124 E. Coal Creek Drive  
Superior, Colorado 80027  
Phone: (303) 499-3675

## TOWN OF SUPERIOR BALLOT ISSUE 2M FUNDING FOR RECOVERY EFFORTS

SHALL TOWN OF SUPERIOR TAXES BE INCREASED BY \$800,000 ANNUALLY IN THE FIRST FULL FISCAL YEAR, AND BY WHATEVER ADDITIONAL AMOUNTS ARE COLLECTED ANNUALLY THEREAFTER, BY AN INCREASE OF 0.16% IN THE TOWN'S SALES AND USE TAX, TO TAKE EFFECT ON JANUARY 1, 2023, WITH THE REVENUES FROM SUCH TAX INCREASE TO BE USED FOR RECOVERY EFFORTS RELATED TO THE 2021 MARSHALL FIRE AND OTHER RELATED EXPENSES; AND SHALL THE TOWN BE AUTHORIZED TO COLLECT, RETAIN, AND SPEND ALL SUCH REVENUE AND ANY INVESTMENT EARNINGS AND INTEREST THEREON WITHOUT LIMITATION AND WITHOUT LIMITING THE EXPENDITURE OF ANY OTHER REVENUES OR FUNDS UNDER ARTICLE X, SECTION 20, OF THE COLORADO CONSTITUTION; AND SHALL SUCH TAX INCREASE AUTOMATICALLY EXPIRE ON DECEMBER 31, 2032.

YES/FOR                      NO/AGAINST

## FISCAL INFORMATION

### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2022 (estimated)	\$33,000,000
2021 (actual)	\$30,551,282
2020 (actual)	\$28,623,728
2019 (actual)	\$25,368,620
2018 (actual)	\$23,919,729

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 38%

Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$9,080,271

## Proposed District Tax Increase

Estimated maximum dollar amount of proposed

tax increase in first full fiscal year: \$800,000

Estimated first full fiscal year spending

without the increase: \$33,000,000

## SUMMARY OF COMMENTS FOR THE ISSUE

Town of Superior residents are being asked to extend a 0.16% sales tax which is expiring on December 31, 2022. The old tax paid for improvements to the US 36 and McCaslin Interchange, which will be paid in full this year. The Marshall Fire on December 30, 2021 destroyed hundreds of homes and damaged or destroyed millions of dollars of Town of Superior infrastructure including streets, sidewalks, parks, playgrounds, historical museum, water treatment systems and much more. Many of these items are not covered by insurance or federal reimbursements. The 0.16% sales/use tax extension will be limited to ten years and will help pay for Town of Superior expenses as a result of the Marshall Fire. This extension will not increase the Town's sales tax rate; it will remain the same. Even with this tax extension, Superior's sales/use tax rate will be lower than all of our Boulder County neighbors (Boulder, Erie, Lafayette, Longmont, Louisville.) 70% of Superior sales tax revenues come from people residing outside of the Town of Superior, shopping at Superior's stores. This sales tax extension will help the Town of Superior recover faster from the Marshall Fire and avoid having to postpone other capital improvement projects.

## SUMMARY OF COMMENTS AGAINST THE ISSUE

The Town of Superior is requesting your approval of a 0.16% sales tax increase in the name of 'Marshall Fire Rebuilding'. This is a noble goal but there are no checks to assure the victims of the Marshall Fire actually receive this money. In fact, the ballot mentions that money could be spent on 'other related expenses'. The town is not a good steward of our tax dollars. The town spent millions on a community center. The town has spent tens of thousands of dollars on legal fees to sue the U.S. Fish and Wildlife service. The town continues to spend lots of money in relation to the Downtown Superior project. In addition, this tax will place the town in the position of having the highest sales tax rate in the Boulder metro area. Please do not approve this tax increase for the town, as they have no proper checks to assure the money actually goes to the victims of the Marshall Fire.



# BOULDER VALLEY SCHOOL DISTRICT NO. RE-2

## NOTICE OF ELECTION TO INCREASE TAXES AND DEBT ON A REFERRED MEASURE

**Election Date:** Tuesday, November 8, 2022  
**Election Hours:** 7:00 a.m. to 7:00 p.m.

### Designated Election Official:

Laura Shafer, Executive Assistant  
Boulder Valley School District  
6500 Arapahoe Road  
Boulder, Colorado 80303  
Phone: 720-561-5114

## BOULDER VALLEY SCHOOL DISTRICT RE-2 BALLOT ISSUE 5A

SHALL BOULDER VALLEY SCHOOL DISTRICT RE-2 DEBT BE INCREASED BY \$350 MILLION, WITH A REPAYMENT COST OF NOT TO EXCEED \$714 MILLION, AND SHALL DISTRICT TAXES BE INCREASED NOT MORE THAN \$32 MILLION ANNUALLY, BY THE ISSUANCE AND PAYMENT OF GENERAL OBLIGATION BONDS ALL FOR THE PURPOSES DESCRIBED IN THE DISTRICT'S FACILITIES CRITICAL NEEDS PLAN APPROVED BY THE BOARD OF EDUCATION AND WILL BE MONITORED BY A COMMUNITY BOND OVERSIGHT COMMITTEE, INCLUDING BUT NOT LIMITED TO THE FOLLOWING:

INVESTING IN DISTRICT SCHOOLS, SITES, AND FACILITIES BY REPAIRING, REPLACING, AND/OR UPGRADING INFRASTRUCTURE, BUILDING SYSTEMS AND FINISHES, AND REMOVING ASBESTOS FOR THE PURPOSES OF ADDRESSING URGENT FACILITY DEFICIENCIES, IMPROVING THE LEARNING AND WORK ENVIRONMENT FOR ALL STUDENTS AND STAFF, EXPANDING ADA ACCESSIBILITY, EXTENDING THE SERVICE LIFE OF BUILDINGS, IMPROVING ENERGY EFFICIENCY, AND CREATING SAFER LEARNING ENVIRONMENTS;

ADDRESSING EDUCATIONAL DEFICIENCIES IN CAREER AND TECHNICAL EDUCATION (CTE) BY RENOVATING LEARNING SPACES TO CONSTRUCT INDUSTRY-INSPIRED ENVIRONMENTS, INCLUDING LAB-LIKE CLASSROOMS AT SECONDARY SCHOOLS AND MODERNIZING LEARNING ENVIRONMENTS AT THE TECHNICAL EDUCATION CENTER;

REPLACING THE 70-YEAR-OLD NEW VISTA HIGH SCHOOL BUILDING WHICH HAS REACHED THE END OF ITS SERVICE LIFE, WITH A MODERN, ENERGY EFFICIENT BUILDING;

CONSTRUCTING AND EQUIPPING AN ELEMENTARY SCHOOL CAMPUS IN ERIE, COLORADO TO ACCOMMODATE ENROLLMENT GROWTH AND RELIEVE OVERCROWDING AT OTHER DISTRICT SCHOOLS;

WITH SUCH GENERAL OBLIGATION BONDS TO BE SOLD, BEAR INTEREST, MATURE, BE SUBJECT TO REDEMPTION, WITH OR WITHOUT PREMIUM OF NOT MORE THAN THREE PERCENT, AND BE ISSUED AT SUCH TIME, AT SUCH PRICE (AT, ABOVE OR BELOW PAR) IN SUCH MANNER AND CONTAINING SUCH TERMS NOT INCONSISTENT WITH THIS BALLOT ISSUE, AS THE BOARD OF EDUCATION MAY DETERMINE, AND SHALL THE MILL BE IMPOSED IN ANY YEAR AT A MILL LEVY SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON SUCH DEBT OR ANY REFUNDING DEBT, OR TO CREATE A RESERVE FOR SUCH PAYMENT, PROVIDED THAT ANY REVENUE PRODUCED BY SUCH LEVY SHALL NOT EXCEED \$32 MILLION ANNUALLY?

## FISCAL INFORMATION

### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2022 - 2023 (estimated)	\$545,494,064
2021 - 2022 (unaudited)	\$529,134,833
2020 - 2021 (actual)	\$494,164,918
2019 - 2020 (actual)	\$517,372,105
2018 - 2019 (actual)	\$498,721,842

Overall percentage change in fiscal year spending over the five-year period from 2018-2019 to 2022-2023: 9.4%

Overall dollar change in fiscal year spending over the five-year period from 2018-2019 to 2022-2023: \$46,772,222

### Proposed District Tax Increase

Estimated maximum dollar amount of proposed tax increase in first full fiscal year:	\$32,000,000
Estimated first full fiscal year spending without the increase:	\$ 609,774,728

### Proposed Bonded Debt

Proposed Principal Amount:	\$350,000,000
Maximum Annual Repayment Cost:	\$ 32,000,000
Total Repayment Cost:	\$714,000,000

### Current District Bonded Debt

Principal Amount Outstanding:	\$749,265,000
Maximum Annual Repayment Cost:	\$ 51,835,500
Total Repayment Cost:	\$1,243,690,075

## SUMMARY OF COMMENTS FOR THE ISSUE

Question 5A on the 2022 ballot asks whether voters will fund Critical Facilities Capital Needs throughout the Boulder Valley School District. Because the State of Colorado provides no funding for school district capital improvements, it's up to local communities to fund these needs. The BVSD Facilities Critical Needs Plan is the result of a multi-year assessment that involved staff and community stakeholders, and BVSD prioritized the highest priorities to address first.

# BOULDER VALLEY SCHOOL DISTRICT NO. RE-2 (Continued)

All students will benefit from safe, functional, comfortable schools, and every school in the district will see improvements from this bond initiative. The main components of the proposed \$350-million plan are:

### Aging Buildings

- BVSD owns and operates 61 buildings, the majority of which are at least 40-years old. Over time, building materials and equipment ages, wears out and becomes outdated.
- BVSD must continue to invest in facilities on an ongoing basis to ensure they are safe and functional and can continue to serve students for decades to come.
- Some buildings reach the end of their useful life, meaning they are beyond repair. The Critical Needs Plan calls for the replacement of 70-year old New Vista High School.

### Overcrowding

- Overcrowding exists in areas of the district experiencing community growth, such as Meadowlark School in Erie. BVSD is thinking ahead and preparing for continued growth in Erie and plans to build a new PK-5 school to meet the needs in coming years.

### Expanding Career & Technical Education Opportunities

- BVSD prepares students for their lives after graduation by providing industry-inspired environments for Career and Technical Education (CTE) opportunities.

- This measure will provide for renovations at PK-8, middle and high schools with flexible, agile spaces where students can continue to learn current and valuable technical skills that lead to high-wage and high-growth jobs that are in high demand.

### Improving ADA Access on Playgrounds

- Students of all physical abilities benefit from play and exercise, and BVSD playground facilities need to be adapted with rubberized solid surfaces that are wheelchair-friendly and accessible for all physical abilities.

Boulder Valley voters have consistently supported public education. BVSD has a strong history of using bond proceeds to improve our facilities, including adding air conditioning to all buildings as a result of the last bond. Measure 5A will address critical infrastructure and ensure that students continue to be at the forefront of best education practices in our class offerings, facilities, and equitable practices. If 5A passes, we will again show that our students are our highest priority. It is up to us! Please vote YES on 5A! Where students learn matters.

### SUMMARY OF COMMENTS AGAINST THE ISSUE

No comments were filed by the constitutional deadline.

# NEDERLAND FIRE PROTECTION DISTRICT

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

**Election Date:** Tuesday, November 8, 2022

**Election Hours:** 7:00 a.m. to 7:00 p.m.

### Designated Election Official:

Iain Irwin-Powell, Designated Election Official  
Nederland Fire Protection District  
650 Lower West Fourth Street  
PO Box 155  
Nederland, CO 80466  
Phone: (719) 581-9304

### NEDERLAND FIRE PROTECTION DISTRICT BALLOT ISSUE 6A

SHALL NEDERLAND FIRE PROTECTION DISTRICT TAXES BE INCREASED BY UP TO \$250,000 (2024 AMOUNT AFTER ALL PHASED-IN INCREASES) ANNUALLY AND IN EACH YEAR THEREAFTER BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED FROM A PHASED-IN OPERATING MILL LEVY IMPOSED AT A RATE OF 1 MILL IN 2022, AN ADDITIONAL 1 MILL IN 2023, AND AN ADDITIONAL 1 MILL IN 2024 (THE

TOTAL OF WHICH IS 3 MILLS AND IS IN ADDITION TO THE MILL LEVY CURRENTLY IMPOSED BY THE DISTRICT), AND CONTINUING THEREAFTER AS PROVIDED BY LAW, WITH SUCH TAX PROCEEDS TO BE USED FOR THE FOLLOWING DISTRICT OPERATIONAL AND CAPITAL EXPENSES:

- FUNDING OF A STRUCTURED VEHICLE REPLACEMENT PLAN;
- FUNDING OF VEHICLE MAINTENANCE AND REPLACEMENT; AND
- FUNDING OF BUILDING MAINTENANCE AND CONSTRUCTION;

AND SHALL SUCH TAX PROCEEDS BE COLLECTED AND SPENT BY THE DISTRICT AS VOTER APPROVED REVENUE AND SPENDING CHANGES IN EACH YEAR, WITHOUT REGARD TO ANY SPENDING OR REVENUE LIMITATION CONTAINED IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION AND SECTION 29-1-301, COLORADO REVISED STATUTES?

YES/FOR                      NO/AGAINST

# NEDERLAND FIRE PROTECTION DISTRICT (Continued)

## FISCAL INFORMATION

### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2022 (estimated)	\$1,211,726
2021 (actual)	\$1,201,523
2020 (actual)	\$1,110,745
2019 (actual)	\$972,822
2018 (actual)	\$857,996

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 41%

Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$353,730

### Proposed District Tax Increase

Estimated maximum dollar amount of proposed tax increase in first full fiscal year: \$75,000

Estimated first full fiscal year spending without the increase: \$1,194,263

## SUMMARY OF COMMENTS FOR THE ISSUE

Voting Yes on Nederland Fire Protection District ballot question 6A will help protect our homes and local businesses from fires, ensure that our fire department has the vehicles and equipment necessary to respond to emergencies, and will help to keep firefighters safe and ready to do their jobs.

It is NFPD's responsibility to help manage the safety and risk needs of this community. The district's board of directors placed 6A on the ballot to ensure that Nederland Fire Protection District has the funding to replace its aging vehicles, maintain its buildings and facilities, and provide safety equipment for its firefighters, who are mostly volunteers in our community.

Increased wildfire concerns are making it harder to secure property insurance in our mountain community. This in turn affects the ability to get mortgages or refinance our homes. A well-equipped and trained fire department is part of reducing this risk, which then keeps insurance rates lower.

Firefighting equipment requires a community-wide investment. The district is currently funded through a mill levy that primarily covers operational expenses like salaries, fuel and supplies, basic maintenance, and other critical expenses. It is simply not possible to fund vehicle replacement from the district's current budget.

The district is facing other budget challenges. Cost of living increases, deferred maintenance costs and firefighter equipment costs have effectively negated budgetary increases that the department has seen over the past five years from growth in property assessments. Inflation has also resulted in significantly higher replacement costs for vehicles, as well

as making everything else that the district needs—including vehicle parts, firefighting equipment, fuel, and supplies—far more expensive.

The passage of 6A will provide the district a specific budget that can only be used for vehicle replacement, ongoing maintenance of vehicles, and maintenance of district buildings. These long-term, capital investments should be done from a separate fund to ensure that the district has resources to maintain its operational levels of service while being able to plan well into the future for its equipment needs.

6A will allow the district to lock-in current pricing for the most critical and immediate vehicle replacements. Without a funded, structured plan to replace vehicles—separate from the general operational budget—there is no way to ensure long-term funding for both vehicle purchase and maintenance, as well as maintenance of the district's buildings. The passage of 6A would allow the district to immediately begin vehicle replacement and then plan for vehicle replacement over the next 20 years—proving much needed future stability for our community. Please vote YES on 6A. This measure guarantees funding for the Nederland Fire Protection District to address its immediate equipment needs and plan for the future—all while keeping our community safe and ensuring our firefighters are ready when called upon.

## SUMMARY OF COMMENTS AGAINST THE ISSUE

No comments were filed by the constitutional deadline.

# LEFT HAND WATER AND SANITATION DISTRICT

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

**Election Date:** Tuesday, November 8, 2022

**Election Hours:** 7:00 a.m. to 7:00 p.m.

### Designated Election Official:

Jerry Raisch  
c/o CliftonLarsonAllen  
8390 E. Crescent Parkway, Suite 300  
Greenwood Village, CO 80111  
Telephone (303) 779-5710

## LEFT HAND WATER AND SANITATION DISTRICT BALLOT ISSUE 6B

SHALL LEFT HAND WATER AND SANITATION DISTRICT DEBT BE INCREASED UP TO \$350,000, WITH A MAXIMUM REPAYMENT COST OF NOT TO EXCEED \$480,000, AND SHALL DISTRICT TAXES BE INCREASED NOT MORE THAN \$26,000 ANNUALLY FOR THE PURPOSE OF FINANCING THE COSTS OF IMPROVEMENTS TO THE DISTRICT, AND SHALL THE MILL LEVY BE INCREASED IN ANY YEAR, WITHOUT LIMITATION OF RATE IN AN AMOUNT SUFFICIENT TO PAY THE PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON SUCH BONDS OR ANY REFUNDING BONDS (OR TO CREATE A RESERVE FOR SUCH PAYMENT); SUCH DEBT TO BE EVIDENCED BY THE ISSUANCE OF GENERAL OBLIGATION BONDS, LOAN AGREEMENTS, OR OTHER FORMS OF INDEBTEDNESS; SUCH DEBT TO BE SOLD IN ONE SERIES OR MORE ON TERMS AND CONDITIONS AND WITH SUCH MATURITIES AS PERMITTED BY LAW AND AS THE BOARD OF DIRECTORS OF THE DISTRICT MAY DETERMINE, INCLUDING PROVISIONS FOR REDEMPTION OF THE DEBT PRIOR TO MATURITY WITH OR WITHOUT PAYMENT OF THE PREMIUM; AND SHALL THE PROCEEDS OF SUCH DEBT AND THE REVENUES FROM SUCH TAXES AND ANY EARNINGS FROM THE INVESTMENT OF SUCH PROCEEDS AND REVENUES BE COLLECTED AND SPENT AS A VOTER APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

## FISCAL INFORMATION

### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2022 (estimated)	\$318,940
2021 (actual)	\$290,457
2020 (actual)	\$247,701
2019 (actual)	\$219,087
2018 (actual)	\$218,535

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 45.94%

Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$100,495

### Proposed District Tax Increase

Estimated maximum dollar amount of proposed tax increase in first full fiscal year (2023):	\$26,000
Estimated first full fiscal year spending (2023) without the increase:	\$350,834

### Proposed Bonded Debt

Proposed Principal Amount:	\$350,000
Maximum Annual Repayment Cost:	\$26,000
Total Repayment Cost:	\$480,000

### Current District Bonded Debt

Principal Amount Outstanding:	\$0
Maximum Annual Repayment Cost:	\$0
Total Repayment Cost:	\$0

## SUMMARY OF COMMENTS FOR THE ISSUE 6B:

The Left Hand Water and Sanitation District (LHWSO) board of directors proposes to replace the sewage lift station in Lake of the Pines. The lift station is located in the "A" frame building on the west side of Lake of the Pines (LOP). It houses pumps that move sewage collected from homes on the west side of LOP to the sewage collection system on the southwest side of LOP which then delivers the sewage by gravity to the LHWSO wastewater treatment plant for treatment and discharge. The existing lift station is over 50 years old. The LHWSO Sanitary Sewer Master Plan recommends replacement of the lift station due to its age, design, deterioration and safety concerns associated with operation and maintenance of the lift station. The cost to replace the lift station is to be funded through a low interest loan from the State of Colorado the repayment of which will be funded by the proposed debt increase included in this ballot measure. I urge the voters to approve the proposed debt increase.

## SUMMARY OF COMMENTS AGAINST THE ISSUE 6B:

No comments were filed by the constitutional deadline.

# BOULDER PUBLIC LIBRARY DISTRICT

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

**Election Date:** Tuesday, November 8, 2022  
**Election Hours:** 7:00 a.m. to 7:00 p.m.

**Designated Election Official:**  
Clay Fong, Boulder County Commissioners’ Chief of Staff  
1325 Pearl Street, Boulder, CO 80302  
(720) 564-2840

### BOULDER PUBLIC LIBRARY DISTRICT BALLOT ISSUE 6C LIBRARY DISTRICT FORMATION AND MILL LEVY TAX AND REVENUE CHANGE

SHALL THE BOULDER PUBLIC LIBRARY DISTRICT TAXES BE INCREASED \$18,780,000 ANNUALLY FOR COLLECTION BEGINNING IN 2023, AND BY SUCH ADDITIONAL AMOUNTS RAISED ANNUALLY THEREAFTER BY AN AD VALOREM PROPERTY TAX MILL LEVY IMPOSED AT A RATE OF 3.5 MILLS TO PROVIDE FACILITIES AND SERVICES WHICH MAY INCLUDE:

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;

IMPROVED MAINTENANCE, CLEANLINESS, SAFETY, AND SECURITY AT ALL LIBRARY FACILITIES;

AND SHALL THE DISTRICT BE ENTITLED TO COLLECT, RETAIN AND SPEND THOSE REVENUES IN ADDITION TO ANY OTHER TAXES, FEES OR OTHER REVENUES OF THE DISTRICT, NOTWITHSTANDING ANY LIMITATION OR RESTRICTION OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, OR WITHOUT REGARD TO THE 5.5% PROPERTY TAX REVENUE LIMITATION OF SECTION 29-1-301, C.R.S., OR ANY OTHER LAW, AND SHALL THE DISTRICT BE FORMED?

YES/FOR                      NO/AGAINST

## Text of Boulder Public Library District Issue 6A Proposal: Board of Commissioners of Boulder County Resolution No. 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

# BOULDER PUBLIC LIBRARY DISTRICT (Continued)

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.

## FISCAL INFORMATION

### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2022 (estimated)	\$0
2021 (actual)	\$0
2020 (actual)	\$0
2019 (actual)	\$0
2018 (actual)	\$0

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 0%

Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$0

\*Newly formed district; no expenditures prior to 2023. For entire Boulder County fiscal year spending information, please see information set forth above for County Issues 1A-1C.

# BOULDER PUBLIC LIBRARY DISTRICT (Continued)

## Proposed District Tax Increase

Estimated maximum dollar amount of proposed tax increase in first full fiscal year: \$18,780,000

Estimated first full fiscal year spending without the increase: \$0

## SUMMARY OF COMMENTS FOR THE ISSUE

Boulder residents value public spaces and institutions. Open Space is our backyard, and public libraries are our living room. But every community treasure needs investment or it withers away. The Boulder Public Library is no different.

Ballot Issue 6C is an opportunity to invest in our values. It establishes a library district that includes the City of Boulder and surrounding communities that depend on Boulder for library services, and funds it with a 3.5 mill property tax, the third-lowest mill rate on the Front Range for library districts.

Once established, the library district will: 1) restore and improve literacy programs, including partnerships with schools to reach students grappling with learning loss as a result of the pandemic; 2) provide additional free and safe public spaces for community meetings, workshops, and programs; 3) update and improve collections of books and materials, including bilingual materials and downloading of e-books, movies, and music; 4) extend hours at existing libraries; 5) open a new branch library in Gunbarrel; 6) expand access to STEAM programs, makerspaces, and free internet for young people, underserved communities and seniors, and; 7) improve maintenance, cleanliness, safety, and security at all library facilities. The current sales tax funding model for the Boulder Public Library is inherently unstable, and has created a growing gap between services provided and community demand. The library is usually the first service cut during budget shortfalls, and the last to see funding restored. During the pandemic, budget cuts resulted in mass layoffs; reduced hours; closure of the Canyon Theater and Carnegie branch; and cuts to literacy and community outreach programs.

If 6C fails, Boulder's library budget will continue to be slashed during economic downturns, when our community needs services the most. Neighboring library districts, by contrast, did not close their doors, cut staffing, reduce hours, or cancel programs during the pandemic. Library district funding is stable. Measure 6C is expected to collect \$18.78 million for libraries in 2023, which is a 12% increase over the City's estimated total cost to run the library in 2023.

Library districts are the most common form of library governance in Colorado, with more than 56 districts operating statewide. Districts in Fort Collins, Arapahoe County, and Colorado Springs have existed for decades and serve hundreds of thousands of people at multiple branches. Districts have City- and County-appointed trustees who are accountable to taxpayers through open-meeting laws and mandatory annual

financial reports. The appointment process for trustees provides a buffer against politicization, and allows them to manage libraries free from the hyper-partisanship seen in elected bodies. The district model is proven, trustworthy, and codified in state law.

On November 8th, vote your values, and vote yes on 6C to provide long-term stability for Boulder libraries.

## SUMMARY OF COMMENTS AGAINST THE ISSUE

The City of Boulder Library System has won national and state awards. Why fix something not broken? In 2009, Boulder Public Library was named a four-star public library. In 2016, the Boulder Public Library won Colorado Library of the Year.

In 2022 the City Library Budget was \$9.18 Million and had 76 staff. For 2023, the proposed library budget is \$11.1M and will add 11 staff. The proposed 2023 budget is a 21% increase from 2022 and a 44% increase over the last seven years. For comparison, the City Budget proposes increases in 2023 of 4% and 6% for the City's Police and Fire Departments, respectively. These increases are with no increases to property taxes. Library Budget information: <https://stories.opengov.com/cityofboulderco/published/iJZUorsNU>

This property tax is an overreach and could not come at a worse time, especially with other critical tax initiatives. Such a huge tax increase will adversely impact low- and moderate-income households, small businesses, and those on fixed incomes. Increases in property taxes will affect all property owners including the 51% of residential properties that are rentals. This will eventually be passed on by landlords to tenants making Boulder less affordable. Most business leases pass on property tax increases as part of the lease. Find out what your tax increase will be, or local small business owner's tax will be on this map the City of Boulder created: <https://experience.arcgis.com/experience/8f0fafc66c7f4d0e9aba1084e37de9b7>

Governance impacts of a newly formed library district board would be significant. After initial board appointments by Council, Commissioners (two each), one petitioner, new members will be appointed by non-elected, appointed library board, with no voter oversight (unlike BVSD, RTD). All TBD.

Final disposition of the city's library assets is undetermined until negotiations between the City, County, and petitioners AFTER the vote. Why vote for a library district with so many unknowns and such significant tax increase?

Currently, a majority of the library's operating funding is paid through sales taxes, nearly half paid by visitors to Boulder. With an approved new library property tax, the sales tax won't disappear. The city will apply it to other uses. Taxes in these two areas could go from \$9.18 million today to \$28 million in the future. 2022: Year of Taxes: The significant increase of 3.5 mill on residential and commercial properties within Boulder and

## BOULDER PUBLIC LIBRARY DISTRICT (Continued)

proposed district boundaries is one of many tax initiatives (three from Boulder County, BVSD, Boulder, state). Recent tax increases from valuation increases of residential and commercial properties already are significant.

The Library District Tax increase 3.5 mills will raise \$18.78 million in 2023; this is 59% more than the City's 2023 library budget of \$11.07 million. Library District supporters' budget

includes \$3.6 million for administrative services, which is 39% of \$18.78 million. The city cost allocation for administrative services to its departments is more efficient; for example, the Open Space department's administrative cost allocation is 9%. The city has in-house legal, Human Resources, Insurance, and IT services.

We love our libraries. We just want to keep our libraries.

## GOLD HILL FIRE PROTECTION DISTRICT

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

**Election Date:** Tuesday, November 8, 2022  
**Election Hours:** 7:00 a.m. to 7:00 p.m.

#### Designated Election Official:

Jason P. Clark, DEO  
1011 Main Street  
Boulder, CO 80302  
Phone: (617)-447-3904

### GOLD HILL FIRE PROTECTION DISTRICT BALLOT ISSUE 6D

SHALL GOLD HILL FIRE PROTECTION DISTRICT TAXES BE INCREASED UP TO \$50,000 ANNUALLY, AND BY WHATEVER ADDITIONAL AMOUNTS ARE ANNUALLY RAISED THEREAFTER, BY AN ADDITIONAL TAX LEVY OF 6.36 MILLS, COMMENCING IN TAX YEAR 2022 (FOR COLLECTION IN CALENDAR YEAR 2023), AND CONTINUING THEREAFTER AS PROVIDED BY LAW, WITH SUCH TAX PROCEEDS TO BE USED FOR DISTRICT OPERATIONS AND CAPITAL EXPENSES, INCLUDING BUT NOT LIMITED TO,

- PROVIDING ESSENTIAL FIREFIGHTING EQUIPMENT;
- REPAIRING AND REPLACING AGING EMERGENCY RESPONSE VEHICLES;
- REPAIRING, MAINTAINING, AND REPLACING THE CURRENT FIRE STATION; AND
- ADDING ONE OR MORE PAID EMPLOYEES;

AND SHALL SUCH TAX PROCEEDS BE COLLECTED AND SPENT BY THE DISTRICT AS VOTER APPROVED REVENUE AND SPENDING CHANGES IN EACH YEAR, WITHOUT REGARD TO ANY SPENDING OR REVENUE LIMITATION CONTAINED IN ARTICLE X, SECTION

20 OF THE COLORADO CONSTITUTION AND SECTION 29-1-301, COLORADO REVISED STATUTES?

YES/FOR                      NO/AGAINST

### FISCAL INFORMATION

#### Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2022 (estimated)	\$268,235
2021 (actual)	\$59,956
2020 (actual)	\$59,560
2019 (actual)	\$25,992
2018 (actual)	\$170,939

Overall percentage change in fiscal year spending over the five-year period from 2018 to 2022: 56.9%

Overall dollar change in fiscal year spending over the five-year period from 2018 through 2022: \$97,296

#### Proposed District Tax Increase

Estimated maximum dollar amount of proposed tax increase in first full fiscal year: \$50,000  
Estimated first full fiscal year spending without the increase: \$185,000

### SUMMARY OF COMMENTS FOR THE ISSUE

No comments were filed by the constitutional deadline.

### SUMMARY OF COMMENTS AGAINST THE ISSUE

No comments were filed by the constitutional deadline.

The Clerk and Recorder hereby certifies that the ballot issue notices contained herein are complete as submitted by the political subdivisions.

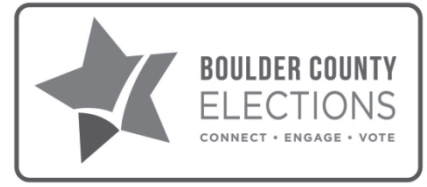
THIS CONCLUDES THE BALLOT ISSUE NOTICE REQUIRED BY ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION.



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# Voting & Mail Ballot Return Options



Ballots are mailed beginning October 17. Voters may either vote their mail ballot and return it (instructions included with the mail ballot packet) or visit a Vote Center to cast a ballot in-person. Below is a list of 24-hour mail ballot drop-off boxes as well as Vote Centers. Additional voting information is available at [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org).



**24-Hour Ballot Drop-off Boxes** – Open Monday, October 17 and close at 7 p.m. on Election Day – Tuesday, November 8

- Boulder** – Boulder County Clerk & Recorder – 1750 33<sup>rd</sup> Street (east side of parking lot)
- Boulder** – Boulder County Courthouse – 2025 14<sup>th</sup> Street (East Wing entrance)
- Boulder** – Boulder County Housing and Human Services – 3400 Broadway at Iris Avenue
- Boulder** – CU Campus – UMC – 1669 Euclid Avenue (closest to Euclid Avenue entrance)
- Boulder** – CU Campus – Williams Village – 500 30<sup>th</sup> Street (bus stop / lane)
- Boulder** – Emergency Family Assistance Association (EFAA) – 1575 Yarmouth Avenue (16<sup>th</sup> Street entrance)
- Boulder** – South Boulder Recreation Center – 1360 Gillaspie Drive
- Erie** – Meadowlark School – Staff/bus parking lot (off Front Range Road at Laramie Lane)
- Gunbarrel** – Avery Brewing – 4910 Nautilus Court N (east parking lot)
- Lafayette** – Lafayette Public Library – 775 W. Baseline Road
- Longmont** – Boulder County Clerk & Recorder – 529 Coffman Street (6<sup>th</sup> Avenue and Coffman Street)
- Longmont** – Boulder County Fairgrounds – 9595 Nelson Road (Fairground Lane near south parking lot)
- Longmont** – Front Range Community College – 2121 Miller Drive, Classroom Bldg (C1 Door on Pike Road)
- Longmont** – Garden Acres Park – 18<sup>th</sup> Avenue between Sunset and Juniper
- Longmont** – YMCA – 950 Lashley Street
- Louisville** – Louisville Recreation Center – 900 W. Via Appia Way
- Lyons** – Lyons Town Hall – 432 5<sup>th</sup> Avenue
- Nederland** – Nederland Community Center – 750 North Highway 72
- Superior** – Superior Town Hall – 124 E. Coal Creek Drive



**Vote Centers** – Centers have staged open dates. Below are the Phase 1 locations and days/hours available. See website for additional phases/locations. Services include:

- ★ Vote in person
- ★ Request a ballot in Spanish
- ★ Request a replacement ballot
- ★ Drop off your ballot
- ★ Register to vote or update your registration information
- ★ Vote using equipment and facilities for persons with disabilities
- ★ Fix a signature discrepancy or missing signature issue

## Phase 1 Locations

- Boulder:** Boulder County Clerk & Recorder  
1750 33<sup>rd</sup> Street
- Boulder:** CU Campus – University Memorial Center (UMC) 1669 Euclid Avenue (very limited parking)
- Lafayette:** Boulder County Clerk & Recorder  
1376 Miners Drive
- Longmont:** St. Vrain Community Hub  
515 Coffman Street
- Louisville:** Louisville Recreation Center  
900 Via Appia Way

## Days/Hours of Operation

- 8 a.m. – 6 p.m. Monday, October 24 – Friday, November 4 (no weekends until Nov 5)
- 8 a.m. – 5 p.m. Saturday, November 5
- 8 a.m. – 6 p.m. Monday, November 7
- 7 a.m. – 7 p.m. Tuesday, November 8 – Election Day

**Additional locations** open for **Phase 2** (beginning Friday, Nov 4) and **Phase 3** (beginning Monday, Nov 7).

See website for all in-person voting locations as well as options to order your ballot with our **Ballot-to-Go** service.

For additional information, please visit [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org) or call 303-413-7740. Si usted necesita ayuda en español, por favor comuníquese con nuestra oficina al 303-413-7740 o visite nuestro sitio web en [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org).

BOULDER COUNTY CLERK & RECORDER  
ELECTIONS DIVISION  
1750 33<sup>RD</sup> STREET, SUITE 200  
BOULDER, CO 80301-2546



NONPROFIT ORG  
US POSTAGE  
**PAID**  
BOULDER COUNTY  
CLERK AND  
RECORDER

**Ballots mailed October 17. Contact us if you need to vote sooner.**  
**Tuesday, November 8, 2022 – Election Day**  
This is the last day to vote or return your ballot.

*Voted ballots must be received by the Boulder County Clerk & Recorder's office no later than 7 p.m. on Election Day to be counted. Postmarks do not count.*

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

Visit [www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org) to verify your voter registration status, register to vote, update your voter registration information, and sign up for BallotTrax to receive notifications about the status of your mail ballot.

## **Questions?**

Email [Vote@BoulderCountyVotes.org](mailto:Vote@BoulderCountyVotes.org) or call 303-413-7740

**[www.BoulderCountyVotes.org](http://www.BoulderCountyVotes.org)**