

NOTICE OF ELECTION

November 7, 2023 – Election Day

All active registered voters will be mailed a ballot beginning October 16.

**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.

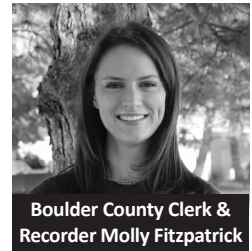


www.BoulderCountyVotes.gov

Si necesita ayuda en Español, visite www.BoulderCountyVotes.gov 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 2023 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.



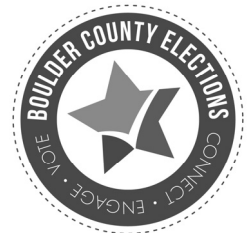
With so much attention on the electoral process in recent years, we strongly encourage our community members to attend one of our in-person Ballot Processing Tours or to sign up for our Elections Information online presentation. Dates and times for these events can be found on our website, BoulderCountyVotes.gov. These events provide residents the ability to learn firsthand about our ballot processing procedures and security protocols. And, if you cannot make an event, we published an extensive Election Security Community Briefing and have several tour videos, all of which can be found on our Election Security website page.

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@BoulderCounty.gov 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

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 16. Receiving this mailer does not guarantee you are registered to vote. **Check your registration at 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.gov 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, Vote Centers (Voter Service and Polling Centers) open October 30 and a list of locations 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. The last day to change your mailing address for this election is October 30, 2023. 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 2023 Coordinated 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.gov.**

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 7, 2023 • Deadline for Receipt of Ballots: November 7, 2023 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.

Additional earlier days/hours of operation can be found in your mail ballot packet and online.

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

Vote@BoulderCounty.gov • Tel: 303-413-7740 • www.BoulderCountyVotes.gov

BOULDER COUNTY

NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

Election Date: Tuesday, November 7, 2023

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

Designated Election Official:

Natalie Springett, Boulder County Commissioners’ Deputy
1325 Pearl Street, Boulder, CO 80302
(303) 441-4571

COUNTY ISSUE 1A (Open Space Sales and Use Tax Extension and Revenue Change)

WITH NO INCREASE IN ANY COUNTY TAX, SHALL THE COUNTY’S EXISTING 0.05% OPEN SPACE SALES AND USE TAX BE EXTENDED FOR FIFTEEN (15) YEARS FOR THE PURPOSES OF ACQUIRING, IMPROVING, MANAGING, AND MAINTAINING OPEN SPACE LANDS AND OTHER OPEN SPACE PROPERTY INTERESTS; 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. 2023-068?

YES/FOR THE MEASURE NO/AGAINST THE MEASURE

Text of County Issue 1A Proposal: Resolution No. 2023-068

A Resolution describing a proposal for the extension of the 0.05% countywide open space sales and use tax for the purposes of acquiring, improving, managing, and maintaining open space lands and other open space property interests; 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 countywide sales and use tax upon approval of a majority of the registered electors of the County voting on such question.

B. There remains a continuing critical need for the preservation of open space lands in Boulder County, preserved open space being a fundamental shared value of the citizens of Boulder County, which open space lands can be used for purposes including but not limited to buffers to

BOULDER COUNTY (Continued)

preserve community identity, natural areas, wildlife habitat and wetlands, preservation of agricultural uses, continuation of existing visual corridors and passive recreational use through the continued development of a countywide trail system, and therefore there is a critical need for countywide sales and use taxes to finance the acquisition, improvement, management and maintenance of said lands.

C. On November 2, 1993, the voters of Boulder County approved a 0.25% countywide sales and use tax and issuance of open space sales and use tax revenue bonds to acquire, improve, manage and maintain open space lands and other open space property interests, as described in Resolution No. 93-174, adopted August 31, 1993.

D. On November 2, 2004, the voters of Boulder County approved an extension of 0.10%, decreasing to 0.05% on January 1, 2025, of that countywide sales and use tax for open space-related purposes, as described in Resolution No. 2004-86.

E. Resolution 2004-86 required that the net revenues of the 0.10% open space countywide sales and use tax for the period January 1, 2005-December 31, 2024, be expended, along with the net proceeds from the issuance of the open space capital improvement trust fund bonds, to acquire, improve, manage, and maintain open space lands and other open space property interests.

F. Resolution 2004-86 required that, beginning on January 1, 2025, 0.05% of the countywide sales and use tax was approved to be effective in perpetuity, and was designated to be expended by the County of Boulder to manage, patrol, and maintain all County of Boulder open space property and trails in accordance with Parks and Open Space policies adopted by the Board of County Commissioners.

G. Resolution 2004-86 provided that the remaining 0.05% of the countywide open space sales and use tax would expire on December 31, 2024.

H. The Board desires to refer an extension of the 0.05% portion of the countywide open space sales and use tax that is set to expire on December 31, 2024, to the registered electors of the County of Boulder, State of Colorado, to be determined by a majority voting thereon.

I. The Board desires this extension to be effective for 15 years for the purposes of acquiring, improving, managing, and maintaining open space lands and other open space property interests.

J. Proposing to extend said 0.05% countywide sales and use tax, with revenues from said extended period to be expended for open space 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.

K. If such extension is approved, revenues collected from the imposition of said 0.05% countywide sales and use tax would continue to be expended for the purposes in accordance with Resolution No. 2004-86 and Resolution No. 93-174 through

December 31, 2024, and then, beginning on January 1, 2025, would be superseded by this Resolution effective for revenues collected from the imposition of said 0.05% countywide sales and use tax.

L. The Board finds that the extension of the existing countywide sales and use tax in the existing amount of 0.05% from the current expiration date of December 31, 2024 to and including December 31, 2039, with proceeds of such extension to be utilized for open space 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 (the "Article"), would permit these additional revenues to be utilized to further accomplish Boulder County's open space goals.

M. It is the intent of the Board of County Commissioners that, should the proposal to extend the existing countywide 0.05% 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.

N. Article X, section 20 of the Colorado Constitution provides for the submission of such a sales and use tax proposal to the registered electors of the County at an election called by resolution of the Board of County Commissioners; and Section 104 (3) of said Article provides that if no general election is scheduled within 120 days after adoption of such resolution, the Board of County Commissioners shall submit the sales and use tax proposal to the registered electors at a special election, and therefore it is appropriate to refer this proposal to the odd-year election to be held on November 7, 2023, as required by Colo. Const., Art. X, Section 20(3)(a).

O. 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.

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

Q. 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 0.05% sales and use tax and revenue change proposal as originally stated in Resolution No. 2004-86 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 7, 2023:

BOULDER COUNTY (Continued)

1.(a) The imposition and collection of a countywide 0.05% (one twentieth 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 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 0.05% (one twentieth 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 0.05% 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 0.05% countywide sales and use tax extension proposal, such 0.05% countywide sales and use tax shall be in effect throughout the incorporated and unincorporated portions of the County until December 31, 2039, 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 0.05% countywide sales and use tax would be expended

for the purposes and in accordance with the limitations of this Resolution.

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. Beginning January 1, 2025, the net proceeds from the 0.05% countywide sales and use tax received by the County shall be expended by the County for the purpose of acquiring, improving, managing and maintaining open space lands and other open space property interests, including, but not limited to:

- (a) To acquire fee title interest in real property through all means available and by various types of instruments and transactions, in the County of Boulder for open space when determined by the Board of County Commissioners, acting pursuant to authority as set forth in title 30, C.R.S., and in article 7 of title 29, C.R.S., to be necessary to preserve such areas;
- (b) To acquire an interest in real property by other devices, such as, but not limited to, lease, development rights, mineral and other subsurface rights, and conservation easements in order to effect the preservation of open space lands, as hereinafter defined, in the County of Boulder;
- (c) To acquire water rights and water storage rights for use in connection with real property acquired for open space;
- (d) To acquire rights-of-way and easements for access to open space lands and for trails in the County of Boulder and to build and improve such accessways and trails;
- (e) To acquire options related to these acquisitions;
- (f) To pay for all related costs of acquisition and construction as set forth in subparagraphs (a) through (c) above;
- (g) To improve all County of Boulder open space property and trails in accordance with Parks and Open Space policies adopted by the Board of County Commissioners; improvements shall be related to resource management, including but not limited to water improvements (irrigation, domestic use, and recreational uses), preservation enhancements (fences, wetlands, and wildlife habitat improvements), and passive recreational uses, such as trails, trailhead parking and other access improvements, picnic facilities and restrooms; and
- (h) To permit the use of these funds for the joint acquisition of open space property with municipalities located within the County of Boulder in accordance with an intergovernmental

agreement for open space or with other governmental entities or land trusts.

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

- (a) urban shaping between or around municipalities or community service areas and buffer zones between residential and non-residential development;
- (b) preservation of critical ecosystems, natural areas, scenic vistas and areas, fish and wildlife habitat, natural resources and landmarks, and cultural, historical and archeological areas;
- (c) linkages and trails, access to public lakes, streams and other usable open space lands, stream corridors and scenic corridors along existing highways;
- (d) areas of environmental preservation, designated as areas of concern, generally in multiple ownership, where several different preservation methods (including other governmental bodies' participation or private ownership) may need to be utilized;
- (e) conservation of natural resources, including but not limited to forest lands, range lands, agricultural land, aquifer recharge areas, and surface water; and
- (f) preservation of land for outdoor recreation areas limited to passive recreational use, including but not limited to hiking, photography or nature studies, and, if specifically designated, bicycling, horseback riding, or fishing.

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

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

15. No open space land acquired through the revenues provided by this sales and use tax may be sold, leased, traded, or otherwise conveyed, nor may any exclusive license or permit on such open space land be given, until approval of such disposal by the Board of County Commissioners. Prior to such disposal, the proposed shall be reviewed by the Parks and Open Space Advisory Committee, and a recommendation shall be forwarded to the Board of County Commissioners. Approval of the disposal may be given only by a majority vote of the members of the Board of County Commissioners after a public hearing held with notice published at least ten (10) days in advance in the official newspaper of the County and of each city and incorporated town within the County, giving the location of the land in question and the intended

BOULDER COUNTY (Continued)

disposal thereof. No such open space land shall be disposed of until sixty (60) days following the date of Board of County Commissioners' approval of such disposal. If, within such sixty (60) day period, a petition meeting the requirements of §29-2-104, C.R.S., as amended, or its successor statute, is filed with the County Clerk, requesting that such disposal be submitted to a vote of the electors, such disposal shall not become effective until a referendum held in accordance with said statute has been held. The provisions of this paragraph shall not apply to agricultural leases for crop or grazing purposes for a term of ten (10) years or less.

16. If the real property or any interest therein acquired by use of proceeds of said sales and use tax pursuant to paragraph 11 of this resolution be ever sold, exchanged, transferred or otherwise disposed of, the consideration for such sale, exchange, transfer or disposition shall be subject to the same expenditure and use restrictions as those set forth herein for the original proceeds of said sales and use tax, including restrictions set forth in this paragraph; and if such consideration is by its nature incapable of being subject to the restrictions set forth herein, then the proposed sale, exchange, transfer, or disposition shall be unlawful and shall not be made.

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

18. Revenue generated from activities on open space lands may be used to acquire, manage, patrol, improve, and maintain open space properties.

19. If the proposal to extend the existing countywide 0.05% 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.

20. 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.

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

22. For the 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.

23. The existing county-wide total sales and use tax rate of 1.185%, a portion of which would be extended under this proposal, when added to existing state and municipal sales

and use tax rates which are non-exempt under the provisions of section 29-2-108, C.R.S., as amended, and cumulated with the contemporary extended open space 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: 9.045%; Boulder (retail food service): 9.195%; Erie: 8.685%; Lafayette: 9.055%; Longmont: 8.715%; Louisville: 8.835%; Lyons: 8.685%; Nederland: 9.435%; Superior: 8.645%; Ward: 7.185%.

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

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

27. 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.

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

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

A motion to approve this Resolution 2023-068 was made by Commissioner Ashley Stolzmann, seconded by Commissioner Marta Loachamin and passed by a 3-0 vote.

ADOPTED this 17th day of August, 2023.

FISCAL INFORMATION

Issue 1A 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
2023 (estimated)	\$ 273,974,863
2022 (actual)	\$ 268,990,146
2021 (actual)	\$ 255,322,327
2020 (actual)	\$ 239,940,664
2019 (actual)	\$ 212,322,327

Overall percentage change in fiscal year spending over the five-year period from 2019 to 2023: 23%

BOULDER COUNTY (Continued)

Overall dollar change in fiscal year spending over the five-year period from 2019 through 2023: \$61,652,536

SUMMARY OF COMMENTS FOR THE ISSUE

Open Space? Yes!!

As a Boulder County community, we are stewards of over 100,000 acres of Open Space lands. Environmental stewardship is a core value of our community and our Open Space program contributes directly to the value by providing for habitat preservation, promoting compact urban form, recreational opportunities, regional trail connections and local agriculture. Boulder County is endowed with an extraordinary geological and biological diversity, a natural heritage that helps form the foundation for an exceptional quality of life.

Caring for these lands and assuring that they are both preserved and available for our careful enjoyment requires financial support into the future. Without raising taxes, the reauthorization of the open space tax will allow for continued funding of this treasured program.

Supporting this measure will allow for environmental restoration on open space. Specific projects include riparian restoration from flood damage, grassland restoration, wetland enhancement and forestry projects. In addition, wildfire mitigation and carbon sequestration projects can continue to be funded. The proceeds from this measure will also go toward taking care of the trails and other facilities that we already have and enjoy.

Additionally, the community has identified key priority new trails and facilities that these funds could go on to support. As Management Plans are completed, additional opportunities will be identified. The funds can also be used to purchase critical missing connections in our Open Space system.

While the community is very generous with volunteerism to reduce and manage our costs of maintaining our Open Space system with over 2500 people volunteering a year, we still need our full time staff for maintenance and management. These funds can go to support those positions.

Please vote yes for continued stewardship of our Open Space.

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 7, 2023

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

Designated Election Official:

Natalie Springett, Boulder County Commissioners' Deputy
1325 Pearl Street, Boulder, CO 80302
(303) 441-4571

COUNTY ISSUE 1B (Affordable and Attainable Sales and Use Tax Extension and Revenue Change)

WITH NO INCREASE IN ANY COUNTY TAX, SHALL THE COUNTY'S EXISTING 0.185% SALES AND USE TAX APPROVED IN 2018 PURSUANT TO RESOLUTION NO. 2018-76 BE EXTENDED FOR FIFTEEN (15) YEARS FOR THE PURPOSES OF FUNDING AFFORDABLE AND ATTAINABLE HOUSING AND RELATED SUPPORT SERVICES WITHIN BOULDER COUNTY, INCLUDING BUT NOT LIMITED TO: THE COSTS OF DEVELOPMENT, OPERATION, ACQUISITION, PRESERVATION, RENOVATION, MAINTENANCE AND CONSTRUCTION OF FOR-SALE AND RENTAL HOMES FOR LOW AND MODERATE INCOME HOUSEHOLDS AND LOCAL WORKFORCE; SUPPORTIVE HOUSING; SERVICES THAT SUPPORT HOUSING STABILITY; GRANTS TO HOUSING AUTHORITIES, NONPROFIT AFFORDABLE HOUSING PROVIDERS, AND LOCAL MUNICIPALITIES; 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. 2023-070?

YES/FOR THE MEASURE NO/AGAINST THE MEASURE

Text of County Issue 1B Proposal: Resolution No. 2023-070

A Resolution describing a proposal to extend an existing 0.185% countywide sales and use tax for fifteen years for the purposes of funding affordable and attainable housing and related support services within Boulder County; 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 countywide sales and use tax upon approval of a majority of the registered electors of the County voting on such question.
B. On November 6, 2018, the voters of Boulder County approved an extension of an existing 0.185% countywide sales and use tax for construction of an alternative sentencing facility at the Boulder County Jail, expanding alternative sentencing and offender management programs and inmate services, and other jail modernization projects, as described in Resolution No. 2018-76, adopted August 14, 2018.
C. Resolution 2018-76 required that the net revenues of the 0.185% countywide sales and use tax for the period January 1, 2020 - December 31, 2024, be expended for the purpose of funding construction of an alternative sentencing facility

adjacent to the Boulder County Jail, expanding alternative sentencing and offender management programs and services for inmates, and other jail modernization projects that allow the County to address pressing public safety needs.

D. The Board desires to refer to the registered electors of the County of Boulder, State of Colorado, to be determined by a majority voting on the measure, a fifteen-year extension of the existing 0.185% countywide sales and use tax that is set to expire on December 31, 2024, to be expended for the purpose of funding affordable and attainable housing and related support services within Boulder County.

E. No increase in the current tax rate is required to fund this extension.

F. The availability of quality affordable for-sale and rental housing is a vital component of a thriving community, including its families, seniors, veterans, individuals with disabilities, and individuals at risk of or experiencing homelessness, and is crucial to its health, environment and overall well-being.

G. A tremendous and escalating need exists throughout Boulder County for affordable for-sale and rental housing, which continues to outpace any increase in availability. Because of the high cost of land and construction and other market forces, the need for affordable housing cannot be satisfied without subsidies.

H. Because the existing resources and revenue that are available to meaningfully address Boulder County's housing and related needs are considerably insufficient, the Board has determined that a dedicated and reliable source of funding is essential.

I. Boulder County is a local government and political subdivision of the State of Colorado, distinct and independent from housing authorities established under Title 29, Article 4, Parts 4 or 5 of the Colorado Revised Statutes.

J. Proposing to extend the 0.185% countywide sales and use tax, with revenues from the extended period expended according to the purposes stated in this Resolution, is a cost-effective method of obtaining additional revenues without an increase in the total cumulative countywide sales and use tax rate.

K. If such extension is approved, revenues collected from the imposition of the 0.185% countywide sales and use tax would be expended for the purposes stated in Resolution No. 2018- 76 through December 31, 2024, and then, beginning on January 1, 2025, revenues collected from the imposition of the 0.185% countywide sales and use tax would be expended for the purposes stated in this Resolution.

L. The Board finds that the extension of the existing countywide sales and use tax in the existing amount of 0.185% for fifteen (15) years from the current expiration date of December 31, 2024, with proceeds of such extension to be used for affordable housing purposes according to the provisions of this Resolution, and the exemption of such tax revenues and the interest on the revenues from the fiscal year spending limitations of article X, section 20 of the Colorado

Constitution, would permit the use of these additional revenues to further accomplish Boulder County's affordable housing goals.

M. The Board of County Commissioners intends that, should the proposal to extend the existing countywide 0.185% 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 be affected by such failed amendment and shall continue in full force and effect as if this Resolution had not been adopted.

N. Article X, section 20 of the Colorado Constitution 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 the Article provides that if no general election is scheduled within 120 days after adoption of such resolution, the Board of County Commissioners shall submit the sales and use tax proposal to the registered electors at a special election, and therefore it is appropriate to refer this proposal to the odd-year election to be held on November 7, 2023, as required by Colo. Const., art. X, section 20(3)(a).

O. 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.

P. Colo. Const., art. X, section 20(3)(b), requires certain election notices to be mailed to all registered voters of the County.

Q. 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: the existing countywide 0.185% sales and use tax and revenue change proposal as originally stated in Resolution No. 2018-76 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 7, 2023:

1.(a) The imposition and collection of a countywide 0.185% (18.5 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 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 0.185% (18.5 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 0.185% 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 0.185% countywide sales and use tax extension proposal, such 0.185% countywide sales and use tax shall be in effect throughout the incorporated and unincorporated portions of the County for fifteen (15) years, unless and until repealed or otherwise revised by a vote of the citizens of Boulder County.

7. If the majority of registered electors voting thereon vote for approval of this countywide sales and use tax extension proposal, revenues collected from the imposition of said 0.185% countywide sales and use tax would be expended for the purposes and in accordance with the limitations of this Resolution.

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.

BOULDER COUNTY (Continued)

12. Beginning January 1, 2025, the net proceeds from the 0.185% countywide sales and use tax received by the County shall be expended by the County for the purposes of funding affordable and attainable housing and related support services, including but not limited to:

- (a) the costs of development, operation, acquisition, preservation, renovation, maintenance and construction of for-sale and rental homes for low and moderate income households and local workforce;
- (b) services that support housing stability;
- (c) grants to housing authorities (such as Boulder County Housing Authority, Longmont Housing Authority and Boulder Housing Partners), nonprofit affordable housing organizations, and local municipalities.

13. Any revenue generated from activities on housing properties funded by this sales and use tax may be used for the same purposes identified in this Resolution.

14. If the proposal to extend the existing countywide 0.185% sales and use tax and obtain a voter-approved revenue change for such tax and earnings proceeds is not 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.

15. 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.

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

17. 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.

18. The existing countywide total sales and use tax rate of 1.185%, a portion of which would be extended under this proposal, when added to existing state and municipal sales and use tax rates which are non-exempt under the provisions of Section 29-2-108, C.R.S., as amended, and cumulated with the contemporary extended open space 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: 9.045%; Boulder (retail food service): 9.195%; Erie: 8.685%; Lafayette: 9.055%; Longmont: 8.715%; Louisville: 8.835%; Lyons: 8.685%; Nederland: 9.435%; Superior: 8.645%; Ward: 7.185%.

19. 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.

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

21. The sales and use tax described in this Resolution expires on December 31, 2039.

22. A notice of the adoption of this countywide 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.

23. 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 2023-070 was made by Commissioner Ashley Stolzmann, seconded by Commissioner Marta Loachamin and passed by a 3-0 vote.
ADOPTED this 17th day of August, 2023.

FISCAL INFORMATION

Issue 1B is a proposal for an extension of an existing sales and use tax, and as such, no fiscal year information is required to be supplied here. However, for voter edification only, the following fiscal year spending information is supplied.

Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2023 (estimated)	\$ 273,974,863
2022 (actual)	\$ 268,990,146
2021 (actual)	\$ 255,322,327
2020 (actual)	\$ 239,940,664
2019 (actual)	\$ 212,322,327

Overall percentage change in fiscal year spending over the five-year period from 2019 to 2023: 23%

Overall dollar change in fiscal year spending over the five-year period from 2019 through 2023: \$61,652,536

SUMMARY OF COMMENTS FOR THE ISSUE

The 1B Affordable Housing Measure is a once in a generation opportunity for Boulder County voters, without raising taxes, to tangibly support the funding needed to increase housing in our region. Boulder County has not had a sustainable housing fund, yet in every community in Boulder County residents express that lack of affordable housing is their primary concern. Community needs assessments continue to show that stable housing is needed for workers who can't afford to live here, but commute here, and other residents. Both

BOULDER COUNTY (Continued)

affordable and attainable housing will be funded from this extension of a current sales and use tax in Boulder County. (Typically, affordable housing is designed to meet the needs of people at 80% of area median income and below. Attainable housing is designed to meet the needs of people whose incomes are between 80% and 120% of the area median income.)

This funding can be used for development of projects including preservation, renovation and rehabilitation. Retrofitting and rehabilitation of property uses less resource, has less environmental impact and can help us meet our climate goals. Each dollar invested in affordable/attainable housing boosts local economies by leveraging public and private resources to generate income—including resident earnings and additional local tax revenue—and supports job creation and retention.

Additional uses of the funds include programs that support homeownership, land trusts, municipal projects, mobile home park improvements, and support for resident-owned community plans. This fund allows us to use a variety of tools and innovative ideas to support our towns and municipalities to do in-fill projects and construction.

Supportive services that protect renters, provide navigation support and help prevent eviction are eligible for this funding source. Boulder County's Regional Housing Partnership is a collective of local representatives that will help the county

determine the ways to use this funding and make the most positive impact. We must address the housing shortage regionally, so that no one community bears an undue burden. Research shows that increasing access to affordable housing is the most cost-effective strategy for reducing childhood poverty and increasing economic mobility.

On November 7th Boulder County voters will have the opportunity to change the trajectory of our community by creating an Affordable Housing Fund with 1B. This proposed funding of approximately \$15M of revenue using a current tax, will provide an opportunity to leverage upcoming state and federal funding opportunities such as Proposition 123 funds. Towns and cities need support for projects that can provide solutions to our housing crisis, which impacts every community in Boulder County. We will make progress on housing when renters, landlords, builders, construction companies and business join together and co-create solutions NOW. The County Commissioners will have one year to develop a plan for the use of the funds, as this measure won't take effect until 2025. We do know that without a funding source, the housing crisis in Boulder County will only get worse. A funding source is necessary to create new opportunities. We encourage a YES on 1B.

SUMMARY OF COMMENTS AGAINST THE ISSUE

No comments were filed by the constitutional deadline.

CITY OF BOULDER

NOTICE OF ELECTION TO EXTEND TAXES ON A REFERRED MEASURE

Election Date: Tuesday, November 7, 2023

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

Designated Election Official:

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

Referred Ballot Issue 2A - CITY SALES USE AND TAX EXTENSION (TABOR)

WITHOUT RAISING ADDITIONAL TAXES, SHALL THE EXISTING 0.15 CENT CITY SALES AND USE TAX FOR GENERAL FUND PURPOSES, APPROVED BY THE VOTERS BY ORDINANCE 7300, BE EXTENDED BEYOND THE CURRENT EXPIRATION DATE OF DECEMBER 31, 2024, UNTIL DECEMBER 31, 2044, WITH THE REVENUE FROM SUCH TAX EXTENSION AND ALL EARNINGS THEREON BE USED TO FUND SERVICES AND PROJECTS AS FOLLOWS:

- 50% FOR FIRE AND EMERGENCY RESPONSE SERVICES, PUBLIC SAFETY SERVICES, HUMAN SERVICES, HOMELESSNESS SOLUTIONS AND SERVICES, PARKS, AND OTHER GENERAL FUND PURPOSES;
 - 50% FOR ARTS, CULTURE, AND HERITAGE PURPOSES; INCLUDING DIRECT AND GRANT FUNDING FOR ARTS AND CULTURE NONPROFITS, PROFESSIONAL ARTISTS, ARTS EDUCATION, VENUES AND WORKSPACES, PUBLIC ART, AND MULTI-CULTURAL PROGRAMS;
- AND IN CONNECTION THEREWITH SHALL ANY EARNINGS FROM THE REVENUES FROM SUCH TAX EXTENSION CONSTITUTE A VOTER APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE REVENUE AND SPENDING LIMITS OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

YES/FOR THE MEASURE NO/AGAINST THE MEASURE

FISCAL INFORMATION

Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2023 (estimated)	\$339,340,000
2022 (actual)	\$320,697,000
2021 (actual)	\$297,111,000
2020 (actual)	\$276,603,000
2019 (actual)	\$294,915,000

Overall percentage change in fiscal year spending over the five-year period from 2019 to 2023: 15.1%

Overall dollar change in fiscal year spending over the five-year period from 2019 through 2023: \$44,425,000

SUMMARY OF COMMENTS FOR THE ISSUE

For 25 years Boulder residents have benefited from a general fund sales tax that generates approximately \$7.5 million

annually. Without raising taxes, this extension could continue to produce an estimated \$7.5 million per year over the next 20 years, beginning in January 2025. To address issues of homelessness, public safety, updated parks, services for mental health, and more, we must identify sources of revenue. Half of the funds generated by 2A will go into the general fund which will pay for those services and the remaining 50% will be dedicated to the arts, culture, and heritage. In 2015, the City of Boulder created the Community Cultural Plan, a master plan for arts and culture. That plan has been inadequately funded and therefore only partially implemented, resulting in our city spending 60% less on arts and culture than comparable cities.

Boulder's 2024 Community Cultural Planning process will strategically identify expenditures that will foster cross-cultural understanding, celebrate heritage, increase social cohesion, and make our community more welcoming / vibrant to all. The savings created by the newly formed Library District will cover this additional arts investment. The extension of this tax is critical to the City's finances and the incremental \$3.8 million of arts funding will not necessitate cuts in other City services as it fits comfortably within the anticipated \$10 million of savings from creation of the Library District.

Arts funding historically suffers budget cuts first. The tax will be used to address safety in public places and continue critical human services funding while also providing impactful funding for the arts. The tax extension could fund greater outreach to the community, more public art, and more or larger arts grants to the many artists and nonprofit organizations that partner with our schools, museums, libraries, cultural institutions, and youth and human services organizations. This tax funding also could provide new, renovated, and more affordable arts venues and workspaces. Inflation and high rents have hindered access to performance venues and gallery spaces. The community lacks a venue large enough to enable students from middle and high schools to perform together. Funds from this measure will overcome this deficiency.

Many years of research show that the arts help build community, promote civic engagement, can be important factors in improving mental and physical health, and especially that they enhance educational outcomes for our youth across all socio-economic backgrounds. Studies also show that attractive cultural activities generate spending in restaurants, hotels and local businesses, which in turn results in additional tax revenue. It's a win-win. Passing this ballot measure will not just help the city's arts and culture initiatives, but will add half of the money generated by this tax to the general fund, which supports most of the city's general operations. These funds will be critical to funding several important public safety initiatives.

SUMMARY OF COMMENTS AGAINST THE ISSUE

No CON statements were submitted by the September 22nd, 2023 statutory deadline.

CITY OF LONGMONT

NOTICE OF ELECTION TO INCREASE TAXES ON REFERRED MEASURES

Election Date: Tuesday, November 7, 2023
Election Hours: 7:00 a.m. to 7:00 p.m.

Designated Election Official:

Dawn Quintana, City Clerk
350 Kimbark Street
Longmont, CO 80501
303-651-8649

BALLOT ISSUE 3C

SHALL CITY OF LONGMONT TAXES BE INCREASED \$7,400,000 ANNUALLY IN THE FIRST FULL YEAR AND BY WHATEVER ADDITIONAL AMOUNTS ARE GENERATED ANNUALLY IN EACH SUBSEQUENT YEAR FROM A MILL LEVY OF NOT TO EXCEED 1 MILL (PROVIDED THAT SUCH MILL LEVY MAY BE ADJUSTED TO ACCOUNT FOR CHANGES IN THE METHOD BY WHICH ASSESSED VALUE IS DETERMINED) FOR NOT MORE THAN TWENTY YEARS BEGINNING WITH TAX COLLECTION YEAR 2024 TO FUND THE ACQUISITION OR CONSTRUCTION OF A NEW BRANCH LIBRARY AND FROM AN ADDITIONAL CITY SALES AND USE TAX RATE OF .15% BEGINNING JANUARY 1, 2024, TO FUND OPERATION AND MAINTENANCE OF ALL CITY LIBRARIES, SHALL ORDINANCE O-2023-37 AUTHORIZING SUCH TAX INCREASES BE APPROVED, AND SHALL THE PROCEEDS OF SUCH TAXES AND INVESTMENT INCOME THEREON BE COLLECTED AND SPENT WITHOUT REGARD TO ANY LIMITATION CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

TEXT OF REFERRED MEASURE

In Ordinance O-2023-37, the Council amends Section 4.04.130 of the Longmont Municipal Code, by adding any italicized material and deleting any stricken material, to read as follows:

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

A. There is imposed upon all sales of commodities and services specified in Section 4.04.080, tax at the rate of ~~3.6853~~ percent of the sales price to be computed in accordance with schedules or systems approved by the finance director, or designee. Said schedules or systems shall be designed so that no such tax is charged on any sale of \$0.16 or less.

O. *All revenues derived from the fifteen one-hundredths of one cent increase approved according to Ordinance No. O-2023-37 shall be used exclusively to provide resources to*

fund the operation and maintenance expenses of all libraries. The fifteen one-hundredths of one cent increase shall begin January 1, 2024.

In Ordinance O-2023-37, the Council amends Section 4.04.280 of the Longmont Municipal Code, by adding any italicized material and deleting any stricken material, to read as follows:

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

A. Except as provided separately in subsections F through K of this section for construction equipment, there shall be levied and there shall be collected from every person a tax or excise for the privilege of storing, using, distributing or otherwise consuming any article of tangible personal property purchased at retail from sources outside the corporate limits of the city, subsequent to the effective date of the ordinance codified in this chapter. Such tax shall be payable to and shall be collected by the director of finance at the rate of ~~3.6853~~ percent of the price to be computed in accordance with schedules or systems approved by the finance director, or designee. Said schedules or systems shall be designed so that no such tax is charged on any sale of \$0.16 or less.

...

P. *All revenues derived from the fifteen one-hundredths of one cent increase approved according to Ordinance No. O-2023-37 shall be used exclusively to provide resources to fund the operation and maintenance expenses of all libraries. The fifteen one-hundredths of one cent increase shall begin January 1, 2024.*

Ordinance O-2023-37 also provides that to fund the acquisition or construction of a new branch library the City Council may increase the City property tax by not more than 1 mill for not more than twenty years beginning with tax collection year 2024.

FISCAL INFORMATION

Actual Historical and Current Estimated Fiscal Year Spending

Fiscal Year	Spending
2023 (estimated)	\$209,560,022
2022 (actual)	\$188,488,206
2021 (actual)	\$173,670,113
2020 (actual)	\$163,733,779
2019 (actual)	\$161,738,511

Overall percentage change from 2019 to 2023: 29.57%

Overall dollar change from 2019 to 2023: \$47,821,511

CITY OF LONGMONT (Continued)

Proposed Tax Increase

City Estimate of the Maximum Dollar Amount of the Proposed Tax Increase for the First Full Year of the Proposed Tax Increase: \$7,400,000

City Estimate of First Full Fiscal Year Spending Without Proposed Tax Increase: \$346,560,022

SUMMARY OF COMMENTS FOR THE ISSUE

No comments were filed by the constitutional deadline.

SUMMARY OF COMMENTS AGAINST THE ISSUE

If Ballot Issue 3C, 3D and 3E were to pass, Longmont's total sales tax would result in scheduled increases from the already high 8.715% to a staggering 9.0615%. Remember, you pay this total tax on every retail purchase, restaurant or take-out meal, and most utilities. In these times of inflation and increased energy costs, Longmont taxpayers simply cannot afford the extra financial burden for these proposed new facilities.

BALLOT ISSUE 3D

SHALL CITY OF LONGMONT TAXES BE INCREASED \$12,500,000 ANNUALLY IN THE FIRST FULL YEAR AND BY WHATEVER ADDITIONAL AMOUNTS ARE GENERATED ANNUALLY IN EACH SUBSEQUENT YEAR FROM A MILL LEVY OF NOT TO EXCEED 1.9 MILLS (PROVIDED THAT SUCH MILL LEVY MAY BE ADJUSTED TO ACCOUNT FOR CHANGES IN THE METHOD BY WHICH ASSESSED VALUE IS DETERMINED) FOR NOT MORE THAN TWENTY YEARS TO FUND THE CONSTRUCTION OF AN ARTS AND ENTERTAINMENT CENTER PROVIDED THAT THE MILL LEVY WILL BE FIRST LEVIED BEGINNING WITH THE YEAR IN WHICH \$35,000,000 IN PRIVATE FUNDING FOR CONSTRUCTION HAS BEEN MADE AVAILABLE TO THE CITY, AND AN ADDITIONAL CITY SALES AND USE TAX RATE OF .09% TO FUND THE OPERATION AND MAINTENANCE OF THE ARTS AND ENTERTAINMENT CENTER PROVIDED THAT THE SALES AND USE TAX INCREASE SHALL TAKE EFFECT ON THE FIRST DAY OF THE SIXTH MONTH PRIOR TO THE PROJECTED COMPLETION DATE OF THE ARTS AND ENTERTAINMENT CENTER, SHALL ORDINANCE O-2023-36 AUTHORIZING SUCH TAX INCREASES BE APPROVED, AND SHALL THE PROCEEDS OF SUCH TAXES AND INVESTMENT INCOME THEREON BE COLLECTED AND SPENT WITHOUT REGARD TO ANY LIMITATION CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

TEXT OF REFERRED MEASURE

In Ordinance O-2023-36, the Council amends Section 4.04.130 of the Longmont Municipal Code, by adding any italicized material and deleting any stricken material, to read as follows:

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

A. There is imposed upon all sales of commodities and services specified in Section 4.04.080, tax at the rate of ~~3.6253~~ percent of the sales price to be computed in accordance with schedules or systems approved by the finance director, or designee. Said schedules or systems shall be designed so that no such tax is charged on any sale of \$0.16 or less.

...

O. All revenues derived from the nine one-hundredths of one cent increase approved according to Ordinance No. O-2023-36 shall be used exclusively to provide resources to fund the operation and maintenance expenses of a new arts and entertainment center. All such revenues shall be allocated to a special fund, created according to section 9.9 of the Charter, designated the arts and entertainment center fund, which shall exist solely to fund expenditures for the arts and entertainment center. The nine one-hundredths of one cent increase shall begin on the first day of the sixth month prior to the projected completion date of the arts and entertainment center.

In Ordinance O-2023-36, the Council amends Section 4.04.280 of the Longmont Municipal Code, by adding any italicized material and deleting any stricken material, to read as follows:

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

A. Except as provided separately in subsections F through K of this section for construction equipment, there shall be levied and there shall be collected from every person a tax or excise for the privilege of storing, using, distributing or otherwise consuming any article of tangible personal property purchased at retail from sources outside the corporate limits of the city, subsequent to the effective date of the ordinance codified in this chapter. Such tax shall be payable to and shall be collected by the director of finance at the rate of ~~3.6253~~ percent of the price to be computed in accordance with schedules or systems approved by the finance director, or designee. Said schedules or systems shall be designed so that no such tax is charged on any sale of \$0.16 or less.

...

P. All revenues derived from the nine one-hundredths of one cent increase approved according to Ordinance No. O-2023-36 shall be used exclusively to provide resources to fund the operation and maintenance expenses of a new arts and entertainment center. All such revenues shall be allocated to a special fund, created according to section 9.9 of the Charter, designated the arts and entertainment center fund, which shall exist solely to fund expenditures for the arts and entertainment center. The nine one-hundredths of one cent increase shall begin on the first day of the sixth month prior to the projected completion date of the arts and entertainment center.

Ordinance No. O-2023-36 also provides that to fund the construction of a new arts and entertainment center the City Council may increase the City property tax by not more than 1.9 mills for not more than twenty years beginning with the year in which \$35,000,000 in private funding for construction has been made available to the City.

FISCAL INFORMATION

Actual Historical and Current Estimated Fiscal Year Spending

<u>Fiscal Year</u>	
2023 (estimated)	\$209,560,022
2022 (actual)	\$188,488,206
2021 (actual)	\$173,670,113
2020 (actual)	\$163,733,779
2019 (actual)	\$161,738,511

Overall percentage change from 2019 to 2023: 29.57%

Overall dollar change from 2019 to 2023: \$47,821,511

Proposed Tax Increase

City Estimate of the Maximum Dollar Amount of the Proposed Tax Increase for the First Full Year of the Proposed Tax Increase: \$12,500,000

City Estimate of First Full Fiscal Year Spending Without Proposed Tax Increase: \$495,000,000

SUMMARY OF COMMENTS FOR THE ISSUE

Residents of Longmont often must travel outside of the city to enjoy live music and see shows because the City currently lacks a venue that accommodates such events. This means dollars that could be spent in Longmont to strengthen our economy go to other cities like Boulder and Denver. If passed, 3D would allow for the construction of a city-owned arts and entertainment space capable of hosting pop, rock, country, and classical music shows from around the world, plays, and comedy acts, giving a home to the orchestra, ballet, chorale, and concert bands, and enhancing local events like high school plays and musical performances. The Shed at the abandoned Sugar Factory has been identified

by the City as a potential location to repurpose as an arts and entertainment space. 3D would be funded by a delayed property tax increase that goes into effect after \$35 million is raised through private donations, meaning no new taxes for at least three years. This would cost the average homeowner less than \$6 per month, about the price of a fancy coffee.

This city-owned arts and entertainment center would enrich the lives of Longmont residents by bringing the community together, providing education opportunities for all, and generating cash flow, helping retail businesses and increasing city revenue to support social services. A city-owned venue defines and promotes the city’s cultural identity. It would showcase local talent, celebrate the city’s history, and encourage artistic expression that reflects the unique character of our community. This, in turn, can boost civic pride and draw positive attention to the city on a regional and national scale.

A city-owned arts and entertainment venue would become an educational resource. Schools and community organizations could use the facility for workshops, lectures, and educational programs, exposing people of all ages to the arts and inspiring the next generation of artists and creatives. Building and operating a city-owned arts and entertainment venue can be a significant driver of economic growth. Such a major construction project employs many. When completed, such venues attract visitors from outside the city, boosting tourism and local businesses. Restaurants, hotels, shops, and transportation services would all benefit, creating jobs and generating revenue for the city.

Establishing a city-owned arts and entertainment venue is a wise investment in the cultural, social, educational, and economic development of Longmont. Providing accessible and inclusive cultural experiences, promoting local talent, and contributing to economic growth, a municipal arts and entertainment venue enhances Longmont’s overall quality of life. Finally, the Center helps preserve Longmont’s heritage by contributing to revitalizing the historic Sugar Factory.

SUMMARY OF COMMENTS AGAINST THE ISSUE

If Ballot Issue 3C, 3D and 3E were to pass, Longmont’s total sales tax would result in scheduled increases from the already high 8.715% to a staggering 9.0615%. Remember, you pay this total tax on every retail purchase, restaurant or take-out meal, and most utilities. In these times of inflation and increased energy costs, Longmont taxpayers simply cannot afford the extra financial burden for these proposed new facilities.

CITY OF LONGMONT (Continued)

BALLOT ISSUE 3E

SHALL CITY OF LONGMONT TAXES BE INCREASED \$20,700,000 ANNUALLY IN THE FIRST FULL YEAR AND BY WHATEVER ADDITIONAL AMOUNTS ARE GENERATED ANNUALLY IN EACH SUBSEQUENT YEAR FROM A MILL LEVY OF NOT TO EXCEED 2.78 MILLS (PROVIDED THAT SUCH MILL LEVY MAY BE ADJUSTED TO ACCOUNT FOR CHANGES IN THE METHOD BY WHICH ASSESSED VALUE IS DETERMINED) FOR NOT MORE THAN TWENTY YEARS BEGINNING WITH TAX COLLECTION YEAR 2024 TO FUND RECREATION FACILITIES INCLUDING THE CONSTRUCTION OF A RECREATION CENTER AT DRY CREEK COMMUNITY PARK, A MILL LEVY OF NOT TO EXCEED 2 MILLS (PROVIDED THAT SUCH MILL LEVY MAY BE ADJUSTED TO ACCOUNT FOR CHANGES IN THE METHOD BY WHICH ASSESSED VALUE IS DETERMINED) FOR NOT MORE THAN THREE YEARS TO FUND IN PARTNERSHIP WITH THE YMCA THE CONSTRUCTION OF A RECREATION FACILITY (INCLUDING A POOL AND ICE RINK) AND AFFORDABLE HOUSING PROVIDED THAT THE TAX WILL NOT BE LEVIED UNTIL THE YMCA HAS RECEIVED A LOW INCOME HOUSING TAX CREDIT AWARD, AND AN ADDITIONAL CITY SALES AND USE TAX RATE OF .11% BEGINNING JANUARY 1, 2025, TO FUND THE OPERATION AND MAINTENANCE OF THE RECREATION CENTER AT DRY CREEK COMMUNITY PARK, SHALL THE CITY BE AUTHORIZED TO CONVEY THE PORTION OF CENTENNIAL PARK NEEDED TO CONSTRUCT THESE FACILITIES TO THE YMCA, SHALL ORDINANCE O-2023-39 AUTHORIZING SUCH TAX INCREASES BE APPROVED, AND SHALL THE PROCEEDS OF SUCH TAXES AND INVESTMENT INCOME THEREON BE COLLECTED AND SPENT WITHOUT REGARD TO ANY LIMITATION CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

TEXT OF REFERRED MEASURE:

In Ordinance No. O-2023-39, the Council amends Section 4.04.130 of the Longmont Municipal Code, by adding any italicized material and deleting any stricken material, to read as follows:

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

A. There is imposed upon all sales of commodities and services specified in Section 4.04.080, tax at the rate of 3.6453 percent of the sales price to be computed in accordance with schedules or systems approved by the finance director, or designee. Said schedules or systems shall be designed so that no such tax is charged on any sale of \$0.16 or less.

...

O. All revenues derived from the eleven one-hundredths of one cent increase approved according to Ordinance No. O-2023-39 shall be used exclusively to provide resources to fund the operation and maintenance expenses of a new recreation center at dry creek community park. The eleven one-hundredths of one cent increase shall begin January 1, 2025.

In Ordinance No. O-2023-39, the Council amends Section 4.04.280 of the Longmont Municipal Code, by adding any italicized material and deleting any stricken material, to read as follows:

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

A. Except as provided separately in subsections F through K of this section for construction equipment, there shall be levied and there shall be collected from every person a tax or excise for the privilege of storing, using, distributing or otherwise consuming any article of tangible personal property purchased at retail from sources outside the corporate limits of the city, subsequent to the effective date of the ordinance codified in this chapter. Such tax shall be payable to and shall be collected by the director of finance at the rate of 3.6453 percent of the price to be computed in accordance with schedules or systems approved by the finance director, or designee. Said schedules or systems shall be designed so that no such tax is charged on any sale of \$0.16 or less.

...

P. All revenues derived from the eleven one-hundredths of one cent increase approved according to Ordinance No. O-2023-39 shall be used exclusively to provide resources to fund the operation and maintenance expenses of a new recreation center at dry creek community park. The eleven one-hundredths of one cent increase shall begin January 1, 2025.

Ordinance No. O-2023-39 also provides that to fund: (a) recreation facilities including the construction of a new recreation center at dry creek community park the City Council may increase the City property tax by not more than 2.78 mills for not more than twenty years beginning with tax collection year 2024 and (b) in partnership with the YMCA, the construction of a recreation facility (including a pool and ice rink) and affordable housing the City Council may increase the City property tax by not more than 2 mills for not more than three years beginning when the YMCA has received a low income housing tax credit award.

(Continued)

CITY OF LONGMONT (Continued)

FISCAL INFORMATION

Actual Historical and Current Estimated Fiscal Year Spending

Fiscal Year

2023 (estimated)	\$209,560,022
2022 (actual)	\$188,488,206
2021 (actual)	\$173,670,113
2020 (actual)	\$163,733,779
2019 (actual)	\$161,738,511

Overall percentage change from 2019 to 2023: 29.57%

Overall dollar change from 2019 to 2023: \$47,821,511

Proposed Tax Increase

City Estimate of the Maximum Dollar Amount of the
Proposed Tax Increase for the First Full Year of the
Proposed Tax Increase: \$20,700,000

City Estimate of the First Full Fiscal Year Spending
Without Proposed Tax Increase: \$355,000,000

SUMMARY OF COMMENTS FOR THE ISSUE

No comments were filed by the constitutional deadline.

SUMMARY OF COMMENTS AGAINST THE ISSUE

If Ballot Issue 3C, 3D and 3E were to pass, Longmont's total sales tax would result in scheduled increases from the already high 8.715% to a staggering 9.0615%. Remember, you pay this total tax on every retail purchase, restaurant or take-out meal, and most utilities. In these times of inflation and increased energy costs, Longmont taxpayers simply cannot afford the extra financial burden for these proposed new facilities.

CITY OF LOUISVILLE

NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

Election Date: Tuesday, November 7, 2023
Election Hours: 7:00 a.m. to 7:00 p.m.

Designated Election Official:
Meredyth Muth, City Clerk
749 Main Street
Louisville, CO 80027
Phone: (303) 335-4536

CITY OF LOUISVILLE BALLOT ISSUE 2C Parks & Open Space Funding

SHALL THE CITY OF LOUISVILLE TAXES BE INCREASED \$1,500,000 IN THE FIRST FULL FISCAL YEAR AND BY SUCH AMOUNTS AS MAY BE GENERATED ANNUALLY THEREAFTER, BEGINNING JANUARY 1, 2024 AND AUTOMATICALLY EXPIRING AFTER TEN YEARS, BY THE IMPOSITION OF AN ADDITIONAL .125 PERCENT SALES AND USE TAX TO BE USED SOLELY TO ACQUIRE, RESTORE, PRESERVE, PROTECT, AND MAINTAIN OPEN SPACE AND MITIGATE WILDFIRE RISKS WITHIN OPEN SPACE AREAS; AND SHALL THE CURRENT .375 PERCENT SALES TAX APPROVED BY THE VOTERS IN 2012 FOR OPEN SPACE AND PARKS PURPOSES BE EXTENDED FROM ITS CURRENT EXPIRATION DATE OF DECEMBER 31, 2023 FOR AN ADDITIONAL TEN YEARS, TO BE EQUALLY DIVIDED BETWEEN SEPARATE PARKS AND OPEN SPACE FUNDS, WITH THE OPEN SPACE FUNDS USED FOR THE PURPOSES DESCRIBED ABOVE AND PARKS FUNDS USED SOLELY TO ACQUIRE, IMPROVE, AND MAINTAIN PARKS; AND SHALL ALL SUCH SALES AND USE TAX REVENUES BE COLLECTED, RETAINED, AND SPENT AS A VOTER-APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES/FOR THE MEASURE NO/AGAINST THE MEASURE

FISCAL INFORMATION

Actual Historical and Current Estimated Fiscal Year Spending

Year	Fiscal Year Spending
2023 (estimated)	\$48,510,355
2022 (actual)	\$44,727,241
2021 (actual)	\$37,129,700
2020 (actual)	\$36,028,852
2019 (actual)	\$40,668,774

Overall percentage change in fiscal year spending over the five-year period from 2019 to 2023: 19.3%

Overall dollar change in fiscal year spending over the five-year period from 2019 through 2023: \$7,841,581

Proposed Tax Increase

City estimate of the maximum dollar amount of proposed tax increase in first full fiscal year 2024: \$1,500,000

Estimated first full fiscal year spending without the increase: \$55,000,000

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.

NEDERLAND ECO PASS PUBLIC IMPROVEMENT DISTRICT

NOTICE OF ELECTION TO INCREASE TAXES ON A REFERRED MEASURE

Election Date: Tuesday, November 7, 2023

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

Designated Election Official:

Natalie Springett, Boulder County Commissioners' Deputy
1325 Pearl Street, Boulder, CO 80302
(303) 441-4571

NEDERLAND ECO PASS PUBLIC IMPROVEMENT DISTRICT ISSUE 6A (Resident EcoPass Tax Extension and Revenue Change and Authorization for District to Administer Employer EcoPass Program)

WITH NO INCREASE IN ANY DISTRICT TAX, SHALL THE DISTRICT'S EXISTING AD VALOREM PROPERTY TAX MILL LEVY IMPOSED AT A RATE NOT TO EXCEED 1.85 MILLS APPROVED BY THE DISTRICT'S VOTERS IN 2013 BE EXTENDED FOR TEN YEARS FOR THE PURPOSE OF PAYING THE COSTS OF PROVIDING A REGIONAL TRANSPORTATION DISTRICT ECOPASS TO ALL DISTRICT RESIDENTS; SHALL THE REVENUES AND THE EARNINGS ON THE INVESTMENT OF THE PROCEEDS OF SUCH TAX CONSTITUTE A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE LIMITATIONS SET FORTH IN SECTION 29-1-301 OF THE COLORADO REVISED STATUTES; AND SHALL THE DISTRICT BE AUTHORIZED TO ADMINISTER AN ECOPASS PROGRAM FOR NON-RESIDENT EMPLOYEES OF EMPLOYERS OPERATING WITHIN THE DISTRICT WITHOUT COLLECTING ADDITIONAL REVENUES FROM DISTRICT RESIDENTS; ALL IN ACCORDANCE WITH THE BOARD OF THE BOULDER COUNTY NEDERLAND ECO PASS PUBLIC IMPROVEMENT DISTRICT'S RESOLUTION N23-001?

YES/FOR THE MEASURE NO/AGAINST THE MEASURE

Text of Nederland Eco Pass Public Improvement District Issue 6A Proposal: Resolution N23-001

A Resolution describing a proposal for a ballot issue for the November 2023 election to extend for ten years the District's existing ad valorem property tax mill levy imposed at a rate not to exceed 1.85 mills for the purposes of paying the costs of providing a Regional Transportation District EcoPass to all District residents; and to seek elector authorization for the District to administer an EcoPass program for non-resident employees of employers operating within the District

Recitals

A. The Nederland Eco Pass Public Improvement District (the "District") was organized in accordance with Part 5, Article 20, Title 30, Colorado Revised Statutes, as amended, which provides that a public improvement district may be formed for the imposition of a district-wide ad valorem property tax upon approval of a majority of the registered electors of the

district on such question.

B. Specifically, on November 5, 2013, the eligible electors voted to organize the District and authorized an ad valorem property tax mill levy imposed at a rate not to exceed 1.85 mills for ten years, as described in Resolution No. 2013-80, adopted September 3, 2013.

C. Resolution 2013-80 provided that if revenues remained after all the costs of providing an EcoPass to permanent residents in the district were paid, remaining revenues could be used to pay for additional or expanded transit service hours of existing bus routes, or transit related amenities, including but not limited to: bus stop pads, benches, bicycle racks and shelters, and sidewalk improvements.

D. The district includes the same properties as are currently in the Nederland Library District: those properties wholly located within that portion of Boulder County within a five-mile radius of the Nederland Town Hall, with the exception of properties that have been excluded from the Library District. This area shall include the Town of Nederland; Highway 72 north to approximately the University of Colorado Research Station Road (County Road 116); the Glacier Lake area, portions of upper Sugarloaf Road to approximately Silver Springs and Switzerland Park; Caribou Ranch; Cold Springs; Ridge Road, St. Anton Highlands and Bonanza Estates; portions of upper Magnolia Road and Lazy Z; portions of south Highway 72 to approximately Pinecliffe; Haul Road; Eldora and Eldora Ski Resort; Hessie and Fourth of July Road; Caribou Road and Beaver Valley Estates.

E. Because of the success of the program thus far, the community has expressed support for extending the District property tax and also for extending the purposes of the District to include administering a separate EcoPass program for non-resident employees of employers operating within the District without collecting additional revenues from District residents.

F. The Nederland Board of Trustees supports this extension, as does the Nederland Eco Pass Public Improvement District Advisory Committee.

G. It is the intent of the Board that any EcoPass program for non-resident employees of employers operating within the District would be partially or wholly paid for by participating employers and non-resident employees.

H. The Board desires to expand the purposes to which revenues remaining after all the costs of providing an EcoPass to District residents are paid to include administering and funding a separate EcoPass program for non-resident employees of employers operating within the District.

I. The Board desires to refer to the registered electors of the district, to be determined by a majority voting thereon, the question of whether the tax shall be extended to continue to fund a neighborhood EcoPass contract with RTD for residents of the District and whether the District shall be authorized to administer an EcoPass program for Non-Resident Employees of Employers Operating within the District.

J. It is the intent of the Board that, should the proposal to

NEDERLAND ECO PASS PUBLIC IMPROVEMENT DISTRICT (Continued)

extend the existing 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. Article X, section 20 of the Colorado Constitution provides for the submission of such a property tax 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 property tax proposal to the registered electors at a special election, and therefore it is appropriate to refer this proposal to the odd-year election to be held on November 7, 2023, 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.

O. The election shall be conducted in a coordinated election in Boulder County in accordance with articles 1 to 13 of title 1, C.R.S. (the "Uniform Election Code").

P. The Clerk and Recorder of Boulder County (the "County Clerk") is the coordinated election official for the election pursuant to the Uniform Election Code, and is responsible for mailing the notice of election required by Article X, Section 20(3)(b) of the Colorado Constitution (the "TABOR Notice").

Q. The County will assist the County Clerk in providing necessary information and notices for the conduct of the election.

Therefore, the Board resolves:

1. An election shall be held on Tuesday, November 7, 2023 (the "Election Date") at which there shall be submitted to the eligible electors of the District the ballot issue as stated in Board Resolution N23-002.

2. The Board desires to refer to all electors of the District, to be determined by a majority voting thereon at the election to be held on Tuesday, November 7, 2023, the question of whether the existing District 1.85 mills ad valorem tax and revenue change proposal as originally stated in Resolution No. 2013-80 and as stated herein shall be extended to continue to fund a neighborhood EcoPass contract with RTD for residents of the District and whether the District shall be authorized to administer an EcoPass program for non-resident employees of employers operating within the District.

3. The Board has determined to place this extension measure on the November 2023 ballot because of the success of the program thus far and the community's expressed support for extending the District property tax and also for extending the purposes of the District to include administering a separate EcoPass program for non-resident employees of employers operating within the District without collecting additional revenues from District residents.

4. The Board has determined that any EcoPass program for non-resident employees of employers operating within the District would be partially or wholly paid for by participating employers and non-resident employees.

5. The Board desires to expand the purposes to which revenues remaining after all the costs of providing an EcoPass to District residents are paid to include administering and funding a separate EcoPass program for non-resident employees of employers operating within the District so that remaining revenues may be used to pay for additional or expanded transit service hours of existing bus routes, or transit related amenities, including but not limited to: bus stop pads, benches, bicycle racks and shelters, sidewalk improvements, and administering and funding a separate EcoPass program for non-resident employees of employers operating within the District.

6. If the majority of the registered electors voting thereon vote for approval of this ad valorem tax extension proposal, such tax shall be in effect throughout the District until December 31, 2033, unless and until repealed or otherwise revised by a vote of the electors of the District.

7. If the majority of the registered electors voting thereon vote for approval of this District tax extension proposal, revenues collected from the imposition of said tax would be expended for the purposes and in accordance with the limitations of this Resolution.

8. The cost of the election shall be paid by the District.

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. Natalie Springett, Deputy to the Boulder County Board of Commissioners, is hereby designated as the "Designated Election Official" for the District. 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, Article X, Section 20 of the Colorado Constitution ("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.

13.If a majority of the votes cast on this ballot issue at the election shall be in favor of such ballot issue, the District acting through the Board shall be authorized to proceed with the necessary action to levy taxes in accordance with the approved ballot issue. Any authority to levy ad valorem property taxes, if conferred by the results of the election, shall be deemed and considered a continuing authority to levy the taxes so authorized at any one time, or from time to time, and neither the partial exercise of the authority so conferred, nor any lapse of time, shall be considered as exhausting or limiting the full authority so conferred.

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

15.All actions not inconsistent with the provisions of this Resolution heretofore taken by the members of the Board and the officers and employees of the County and directed toward holding the election for the purposes stated herein are hereby ratified, approved, and confirmed.

16.All prior acts, orders or resolutions, or parts thereof, by the District in conflict with this Resolution are hereby repealed, except that this repealer shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

17.If any section, paragraph, clause, or provision of this Resolution shall be adjudged to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining sections, paragraphs, clauses or provisions of this Resolution, it being the intention that the various parts hereof are severable.

18.If the proposal to extend the existing 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.

19.Monies from the extended tax will be appropriated annually as determined by the Board in its sole discretion and in accordance with the terms of this Resolution.

20.Interest generated from the revenues of the tax shall be used for the purposes set forth in this Resolution.

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

22.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.

23.The proposal as described in this Resolution shall take effect immediately upon the approval of the eligible electors.

24.The tax shall expire on December 31, 2033.

25.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 tax created herein.

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

27.This Resolution shall take effect immediately upon its passage.

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 23-001 was made by Board Member Ashley Stolzmann, seconded by Board Member Marta Loachamin and passed by a 3-0 vote. ADOPTED this 17th day of August, 2023.

FISCAL INFORMATION

Issue 6A is a proposal for an extension of an existing ad valorem 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
2023 (estimated)	\$0
2022 (actual)	\$0
2021 (actual)	\$0
2020 (actual)	\$0
2019 (actual)	\$0

Overall percentage change in fiscal year spending over the five-year period from 2019 to 2023: 0%

Overall dollar change in fiscal year spending over the five-year period from 2019 through 2023: \$0

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.

NORTH METRO FIRE RESCUE DISTRICT

NOTICE OF ELECTION TO EXTEND TAXES ON A REFERRED MEASURE

Election Date: Tuesday, November 7, 2023

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

Designated Election Official:

Heather W. Brown, Designated Election Official
101 Spader Way
Broomfield, CO 80020
Phone: (303) 452-9910

NORTH METRO FIRE RESCUE DISTRICT BALLOT ISSUE 7A

WITHOUT RAISING ADDITIONAL TAXES, SHALL THE MILL LEVY NORTH METRO FIRE RESCUE DISTRICT CURRENTLY HAS IN PLACE FOR RETIRING DEBT SERVICE BE EXTENDED FOR THE PURPOSE OF KEEPING RESIDENTS SAFE BY FUNDING NECESSARY FIRE, EMERGENCY MEDICAL AND OTHER OPERATIONAL COSTS, AND CAPITAL IMPROVEMENTS, WHICH WILL, AMONG OTHER THINGS:

- ATTRACT, TRAIN, AND RETAIN QUALITY FIREFIGHTERS AND PARAMEDICS;
- PROVIDE RAPID EMERGENCY MEDICAL AND FIRE RESPONSE THROUGHOUT THE COMMUNITY;
- PROTECT THE HEALTH AND SAFETY OF FIREFIGHTERS AND PARAMEDICS AND ENHANCE EMERGENCY MEDICAL CARE BY REPLACING AND UPDATING ESSENTIAL EQUIPMENT; AND
- STRENGTHEN LOCAL WILDFIRE RESPONSE BY ENSURING THERE ARE ADEQUATE EMERGENCY VEHICLES AND NECESSARY EQUIPMENT;

AND WITH THE EXTENDED TAX RATE TO BE AUTHORIZED AT 1.4 MILLS WITHOUT LIMITING ITS DURATION FOR DEPOSIT INTO THE DISTRICT'S GENERAL FUND, AND TO CONSTITUTE A VOTER-APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE STATE CONSTITUTION AND AN EXCEPTION TO THE LIMITATIONS SET FORTH IN SECTION 29-1-301 OF THE COLORADO REVISED STATUTES, AND ANY OTHER LAW?

YES/FOR THE MEASURE NO/AGAINST THE MEASURE

FISCAL INFORMATION

No fiscal information required because the District is seeking a tax extension and not a tax rate increase.

SUMMARY OF COMMENTS FOR THE ISSUE

Residents should vote in favor of Ballot Issue 7A. Without raising additional taxes, it will allow North Metro Fire to minimize emergency response times across the fire district, retain highly skilled firefighters and paramedics, protect their safety as they care for us, and help the fire district overcome the following challenges:

1) More resources needed to handle increasing emergency calls

Emergency call volume has increased 82% in the last decade. To keep response times low, North Metro Fire needs to add resources to meet the rising number of calls. If my family calls 911, I want to be assured there is a fire engine or ambulance nearby to respond with qualified professionals because seconds can mean the difference between life and death.

2) Hiring, retaining and protecting our first responders should be a top priority

Hiring and training qualified individuals is an essential investment for a fire department. With the paramedic shortage, fire departments are struggling to hire quality firefighters and paramedics. Plus, firefighters are at higher risk of getting cancer, heart issues and debilitating injuries from the job. The mill levy extension will allow North Metro Fire to hire the best individuals to serve our community and to take care of them as they put their lives on the line for us each day.

3) It's critical that first responders have dependable emergency equipment

Having access to updated and reliable emergency equipment directly impacts the quality of service that firefighters and paramedics can provide to residents. Adequate funding is necessary to update and replace essential equipment and emergency vehicles when needed, so first responders can depend on them when it counts.

4) Rising costs make this ballot issue necessary

I'm fiscally conservative and have given thoughtful consideration to this ballot issue. Inflation has impacted all of us but not as much as it has the fire service. The cost to equip a firefighter with their gear has increased over 500% in the past few years. The cost to replace a fire engine, ambulance or build a fire station to serve our growing community has also increased significantly. Maintaining the current tax rate is necessary if we want to maintain the current level of service provided to us. I believe \$4 a month for a \$500,000 home is a small price to pay to ensure my family is taken care of during an emergency.

NORTH METRO FIRE RESCUE DISTRICT (Continued)

Compared to its peer fire districts, North Metro Fire has the second lowest mill levy. This low tax rate will not be changed with the passage of Ballot Issue 7A. As a former board member, I fully trust North Metro Fire's leaders to continue being good stewards of our tax dollars, and I know they will utilize our dollars to best serve us and to protect our first responders.

The first responders of North Metro Fire deserve our support. Your YES vote on Ballot Issue 7A is critical.

Please join me in supporting the best of the best, North Metro Fire Rescue District!

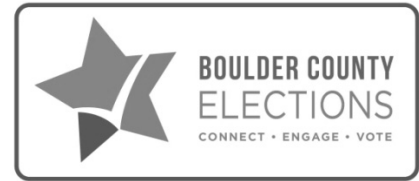
SUMMARY OF COMMENTS AGAINST THE ISSUE

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.

Voting & Mail Ballot Return Options



Ballots are mailed beginning October 16. 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.gov.

24 24-Hour Ballot Drop-off Boxes – Open Monday, October 16 and close at 7 p.m. on Election Day – Tuesday, November 7

- Boulder** – Boulder County Clerk & Recorder – 1750 33rd Street (east side of parking lot)
- Boulder** – Boulder County Courthouse – 2025 14th 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 30th Street (bus stop / lane)
- Boulder** – Emergency Family Assistance Association (EFAA) – 1575 Yarmouth Avenue (16th 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
- Lafayette** – Southeast County Community Hub – 1755 S. Public Road
- Longmont** – Boulder County Clerk & Recorder – 529 Coffman Street (6th 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 – 18th Avenue between Sunset and Juniper
- Longmont** – YMCA – 950 Lashley Street
- Louisville** – Louisville Recreation Center – 900 W. Via Appia Way
- Lyons** – Lyons Town Hall – 432 5th Avenue
- Nederland** – Nederland Community Center – 750 North Highway 72
- Superior** – Superior Town Hall – 124 E. Coal Creek Drive



Vote Centers (Voter Service and Polling Centers) – Services include:

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

Locations

- Boulder:** Boulder County Clerk & Recorder office
1750 33rd Street
- Boulder:** CU Campus – University Memorial Center – 2nd floor
1669 Euclid Avenue (very limited parking)
- Lafayette:** Southeast County Community Hub
1755 S. Public Road
- Longmont:** St. Vrain Community Hub
515 Coffman Street

Dates & Days/Hours of Operation*

- 8 a.m. – 6 p.m. Monday, October 30 – Friday, November 3
- 9 a.m. – 1 p.m. Saturday, November 4
- 8 a.m. – 6 p.m. Monday, November 6
- 7 a.m. – 7 p.m. Tuesday, November 7 – Election Day

* Need in-person services before Vote Centers open? The County Clerk & Recorder office at 1750 33rd Street in Boulder offers select voting services Monday – Thursday 7:30 a.m. – 5 p.m.

For additional information, please visit www.BoulderCountyVotes.gov 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.gov.

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

NONPROFIT ORG
U.S. POSTAGE
PAID
BOULDER COUNTY
CLERK AND
RECORDER



**Ballots mail October 16. Contact us if you need to vote sooner.
Tuesday, November 7, 2023 – 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.gov 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?

Vote@BoulderCounty.gov or 303-413-7740

www.BoulderCountyVotes.gov