

RESOLUTION NO. 2026 -051

**A Resolution of the Board of County Commissioners of Boulder County approving and certifying a ballot title for the November 3, 2026, general election regarding district formation, multiple-fiscal year obligation authorization, revenue change and ad valorem taxing power of the proposed Sombrero Ranch Public Improvement District of Boulder County**

Recitals

- A. Pursuant to a citizen petition, the Boulder County Board of County Commissioners (the “Board”) approved Resolution 2026-040 at a duly noticed public hearing on July 9, 2026, referring to the electors of the proposed Sombrero Ranch Public Improvement District of Boulder County (the “District”), to be determined by a majority voting thereon, the question of whether the District shall be formed, whether ad valorem taxes shall be approved or disapproved, and whether the District shall be authorized to enter a multi-fiscal year obligation.
- B. Pursuant to C.R.S. § 30-20-508(4)(a), the Board may order that the question of the organization of a proposed public improvement district and such other matters for which voter approval is required be submitted to the electors at an election to be held for that purpose in accordance with Articles 1-13 of Title 1, C.R.S. (the “Uniform Election Code”).
- C. The Board may also refer to the electors of the public improvement district, to be determined by a majority voting thereon, the question of whether the revenues from the ad valorem taxes, loan proceeds, and any other revenues legally available to the district shall be exempted from the fiscal year revenue and spending limitations, and be a voter-approved revenue change and property tax revenue change for purposes of the revenue limitations set forth in Article X, Section 20, of the Colorado Constitution (“TABOR”) and in C.R.S. § 29-1-301 et seq. and any other law.
- D. Pursuant to §§ 30-11-103.5 and 31-11-111(3), C.R.S., as amended, the Board must fix a ballot title according to the following guidelines: consider the public confusion that might be caused by a misleading title; avoid a title for which the general understanding of the effect of a "yes" or "no" vote would be unclear; no conflict with titles selected for any other measure that will appear on the County ballot in the same election; and the title shall correctly and fairly express the true intent and meaning of the measure.
- E. Through this Resolution, the Board desires to fix the ballot title for the petition issue for placement on the ballot for the November 3, 2026, general election and to certify the ballot measure and title to the County Clerk for publication of the ballot title on the ballots for the voters for the November 3, 2026, general election, on or before September 4, 2026.
- F. The Board desires to certify the order of the ballot title as it will appear on the general election ballot.
- G. The order in which the titles for all county referred measures are to appear on the general

election ballot is established by the requirements of Article X, § 20 of the Colorado Constitution and Colorado Secretary of State Elections Rule 4.5.2, 8 C.C.R. 1505-1, which requires that titles have the following order of preference: referred measures to increase taxes; referred measures to retain excess revenues; referred measures to increase debt; other referred measures; initiatives to increase taxes; and requires that ballot issues from the various political subdivisions must be ordered on the ballot as provided in section 1-5-407(5), C.R.S.

Therefore, the Board resolves:

1. The Board finds that the ballot title set forth in Exhibit A meets the statutory requirements of §§ 30-11-103.5 and 31-11-111(3), C.R.S., as amended.
2. The petitioned-for formation of the Sombrero Ranch Public Improvement District of Boulder County ballot measure, complete with submission clause and numbering, to form the Sombrero Ranch Public Improvement District of Boulder County and for the Sombrero Ranch Public Improvement District of Boulder County to impose an ad valorem tax, enter into a multiple-fiscal year obligation and authorizing a voter approved revenue change pursuant to C.R.S. § 30-20-508(4)(a), shall be placed upon the November 3, 2026, general election ballot, to appear as set forth in Exhibit A attached hereto.
3. Upon approval of this Resolution by the Board, the Designated Election Official, Natalie Springett, Commissioners' Deputy, shall forthwith, before the end of business on September 4, 2026, transmit this Resolution to the Boulder County Clerk and Recorder, in both .pdf and MS Word formats, for placement of the foregoing ballot issues by title on the November 3, 2026, general election ballot.
4. This Resolution shall take effect immediately upon its passage.

*[Signature page follows.]*

A motion to approve this Resolution 2026-051 was made by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, and passed by a \_\_\_\_ vote of the Board.

**ADOPTED** this 18<sup>th</sup> day of August 2026.

BOARD OF COUNTY COMMISSIONERS OF BOULDER COUNTY:

\_\_\_\_\_  
Claire Levy, Chair

\_\_\_\_\_  
Ashley Stolzmann, Commissioner

\_\_\_\_\_  
Marta Loachamin, Commissioner

ATTEST:

\_\_\_\_\_  
Clerk to the Board

**Exhibit A**

**SOMBRERO RANCH PUBLIC IMPROVEMENT DISTRICT OF BOULDER COUNTY  
ISSUE \_\_\_\_\_(Sombrero Ranch Public Improvement District of Boulder County Mill Levy  
Increase, Multiple-Fiscal Year Obligation Authorization, Revenue Change and Formation)**

SHALL SOMBRERO RANCH PUBLIC IMPROVEMENT DISTRICT OF BOULDER COUNTY TAXES BE INCREASED \$185,000 (IN TAX COLLECTION YEAR 2027) AND THEREAFTER BY THE DOLLAR AMOUNT PRODUCED FROM THE LEVY OF AN AD VALOREM PROPERTY TAX IMPOSED AT A RATE UP TO 14.47 MILLS, WITH THE ANNUAL TAX REVENUES (REGARDLESS OF DOLLAR AMOUNT) FROM SUCH MILL LEVY TO BE USED FOR RESURFACING COUNTY ROADS WITHIN THE DISTRICT AND OTHER COUNTY ROAD IMPROVEMENT PURPOSES WITHIN THE DISTRICT; AND, SHALL THE DISTRICT BE AUTHORIZED TO ENTER INTO A MULTIPLE-FISCAL YEAR OBLIGATION IN AN AMOUNT NOT TO EXCEED \$3,500,000, TO BE PAID FROM THE REVENUES OF THE TAX DESCRIBED ABOVE AND ANY OTHER SOURCES OF FUNDING LEGALLY AVAILABLE TO THE DISTRICT; AND SHALL THE TAX REVENUES DESCRIBED ABOVE, OTHER LEGALLY AVAILABLE FUNDING, IF ANY, AND THE INTEREST EARNINGS THEREON CONSTITUTE A VOTER-APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSITUTION (TABOR) AND AN EXCEPTION TO THE LIMITATIONS SET FORTH IN SECTION 29-1-301 OF THE COLORADO REVISED STATUTES OR ANY OTHER LIMITS WHICH MAY OTHERWISE APPLY; AND SHALL SOMBRERO RANCH PUBLIC IMPROVEMENT DISTRICT OF BOULDER COUNTY BE ORGANIZED, ALL AS MORE PARTICULARLY SET FORTH IN BOARD OF COUNTY COMMISSIONERS' RESOLUTION 2026-040.

\_\_\_\_YES

\_\_\_\_NO