

RESOLUTION NO. 22

SERIES 2020

A RESOLUTION IN SUPPORT OF SUMMIT COUNTY'S REFERRED MEASURE 1A

WHEREAS, pursuant to Title 39, Article 1, Part 1, C.R.S.; Title 29, Article 1, Part 3, C.R.S.; Title 30, Article 11, Part 1, C.R.S.; and other provisions of law, the Board of County Commissioners of Summit County, Colorado ("BOCC") is authorized to levy the requisite property taxes against the valuation for assessment of all taxable property in Summit County for all public purposes required and authorized by law; and

WHEREAS, the State of Colorado is also authorized and required by law to periodically set statewide assessment rates and may also impose changes in the method of calculating assessed valuation for purposes of setting future local property tax mill levies; and

WHEREAS, because of Article X, Section 20 of the Colorado Constitution, also referred to as the TABOR Amendment to the Colorado Constitution ("TABOR"), these statewide adjustments and any other state-imposed changes to the assessed value calculations have resulted in, and will likely continue to result in, a decline in the local property tax base, causing a decrease in local revenues, despite those revenues being otherwise duly authorized by law, including authorization by local voters; and

WHEREAS, the voters of Summit County are authorized by the TABOR Amendment and other provisions of law to approve a ballot measure that would prevent the loss of local revenues for Summit County services due to such state-imposed changes, without raising the total Summit County tax revenues, thereby preventing the resultant decrease in local government services and programs; and

WHEREAS, such a local ballot measure would not allow an adjustment in Summit County's combined mill levy for any reason other than for the sole purpose of maintaining revenues that would otherwise be lost due to changes in statewide assessed value rates or calculations; and

WHEREAS, many of the initiatives the Summit County community has supported over the years to provide emergency response services at the 911 dispatch center; wildland fire prevention; public health services, including affordable mental health care and suicide prevention; open space and trails; early childhood education; environmental protection; and even road maintenance would need to be cut or postponed in the event the assessed value tax base continues to decline due to state-imposed changes; and

WHEREAS, Summit County must be able to provide the vital services that help ensure and maintain our safety, local economy, and good quality of life in these challenging times; and

WHEREAS, multiple jurisdictions in Summit County and other mountain communities have sought and received similar local voter approval to maintain their existing revenue levels and corresponding public services; and

WHEREAS, pursuant to state and federal law, Summit County will hold a General Election on November 3, 2020; and

WHEREAS, TABOR requires voter approval for any new tax, increase in any tax rate, mill levy above that for the prior year, valuation for assessment ratio increase for a property class, extension of an expiring tax, or a tax policy change causing a net revenue gain, the creation of any debt, and the spending of certain funds above limits established by TABOR; and

WHEREAS, upon approval, Summit County's proposed ballot measure will simply sustain Summit County's net tax revenues in the face of state-imposed changes to the calculation of assessed valuation and thus should not be treated as a ballot measure that is subject to the requirements of Section 3 of TABOR; however, the provisions of TABOR are often subject to varied interpretations and therefore the BOCC desires to proceed cautiously given the limited amount of existing guidance regarding the application of TABOR under these circumstances; and

WHEREAS, at the General Election to be held on November 3, 2020, such TABOR ballot issues may be submitted to the registered electors of the Summit County; and

WHEREAS, the BOCC is of the opinion that it should refer to the voters at the November 3, 2020, coordinated General Election, a TABOR ballot issue authorizing limited adjustments to the County's tax mill levy authority to stabilize revenue in the event of any changes to the state assessment rate(s) or calculations related thereto.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF BRECKENRIDGE, COLORADO, as follows:

Section 1. The Town Council of the Town of Breckenridge firmly and unanimously supports the efforts of the Board of County Commissioners of Summit County to seek approval by the electors of limited adjustments to the County's tax mill levy authority to stabilize the County's revenue in the event of any changes to the state assessment rate(s) or calculations related thereto, and strongly encourages the voters of the Town to vote YES on Referred Measure 1A at the November 3, 2020 General Election.

Section 2. Adoption of this resolution may be reported or distributed only through established, customary means, other than paid advertising, by which information about other proceedings of the Town Council is regularly provided to the public.

Section 3. This resolution shall become effective upon its adoption.


RESOLUTION APPROVED AND ADOPTED this 22nd day of September, 2020.

TOWN OF BRECKENRIDGE

By: \_\_\_\_\_

Eric S. Mamula, Mayor

ATTEST:

  
\_\_\_\_\_  
Helen Cospolich  
Town Clerk

APPROVED IN FORM

  
\_\_\_\_\_  
Town Attorney

  
\_\_\_\_\_  
Date