

RESOLUTION 2016-89

A Resolution of the Board of County Commissioners of Boulder County describing a proposal for an increase in the Boulder County ad valorem property tax mill levy to provide funding for road and bridge projects within the municipalities located in Boulder County and rehabilitation of paved public subdivision roads in unincorporated Boulder County.

Recitals:

A. A group of Boulder County citizens has formally requested that the Board of County Commissioners (the "Board") consider a countywide property tax ballot issue to be referred at the 2016 November general election that if approved by voters would provide funding for rehabilitation of paved subdivision roads that have been accepted for county maintenance in unincorporated Boulder County and for road and bridge projects in cities and towns of the County.

B. Under §43-2-203, Colorado Revised Statutes ("C.R.S."), the County is authorized to levy a tax on all taxable property located within the county to defray expenditures from the county road and bridge fund.

C. The Board finds that it is appropriate to determine whether Boulder County voters desire a temporary countywide property tax mill levy increase of 0.785 mills for a period of fifteen years to fund road and bridge projects within the municipalities located in Boulder County and rehabilitation of paved public subdivision roads in unincorporated Boulder County.

D. Should the proposed mill levy increase pass, the County will use its share of the revenue from the mill levy increase to undertake rehabilitation projects on paved local access roads in unincorporated Boulder County subdivisions accepted by the County for maintenance. Such rehabilitation may include road reconstruction; repaving, overlay and chip seal; concrete, gutter and drainage improvements; sidewalk work; related safety improvements; and the costs of project implementation and staffing.

E. Regardless of whether the proposed mill levy increase passes, the Board intends to continue funding rehabilitation of community use roads and routine maintenance of subdivision roads using its existing revenue stream. Community use roads are defined as those paved roads in unincorporated county subdivisions that provide access to facilities used by the general public, such as parks, trailheads, schools, emergency services, places of worship, and those that provide a connection between primary roads and experience significant cut through traffic.

F. All net proceeds derived from the revenues of the proposed temporary mill levy increase shall be deposited into the County's Road and Bridge Fund maintained pursuant to §43-2-202(1), C.R.S., and be subject to the statutory share back requirement set forth in §43-2-202(2), C.R.S., whereby each municipality located within the County is

entitled to receive from the County Road and Bridge Fund an amount equal to fifty percent (50%) of the revenue accruing to the fund from extension only of the levy authorized to be made under §43-2-203(2), C.R.S., for road and bridge purposes against the valuation for assessment of all taxable property located within its corporate boundaries; except that, by mutual agreement between such municipality and the Board of County Commissioners, such municipality may elect to receive, in part or in full, the equivalent of such amount in the value of materials furnished or work performed on roads and streets located within its corporate boundaries by the County.

G. An increase in the County's aggregate property tax mill levy of 0.785 mills would generate an estimated additional \$5.5 million annually (first full fiscal year dollar increase in 2017), of which approximately \$2.3 million would be allocated to municipalities through the statutory share back requirement for road and bridge projects within their corporate boundaries, and approximately \$3.2 million would be available for rehabilitation of paved public subdivision roads in unincorporated Boulder County.

H. An increase in the countywide mill levy of 0.785 mills would result in approximately \$6.25 of additional property tax for each \$100,000 of actual value on a residential home in fiscal year 2017.

I. This Board finds that an increase in the County's aggregate mill levy authorization of 0.785 mills is appropriate to meet the needs of the request outlined above, and revenues from the balance of the authorized increase shall be deposited in the Boulder County Road and Bridge Fund to be expended for road and bridge projects as specified above.

J. Section 29-1-301, C.R.S., provides that County property tax revenues cannot increase more from year to year than 5.5% as computed in compliance with the provisions of that section, unless, pursuant to §29-1-302(2)(b), C.R.S., the question of exempting the increase in property tax revenues is included in the question submitted for an increase in the mill levy, and the Board desires to exempt the revenues in the determination of the limitation as provided in §§29-1-301(2) & 29-1-302(2)(b), C.R.S..

K. The Board further desires that the revenues produced by this increase in the mill levy shall be exempted from the fiscal year spending limitations and be a voter-approved revenue change and property tax revenue change for purposes of the limitations of Art. X, §20, of the Colorado Constitution.

Therefore, the Board resolves:

1. In accordance with Section 20 of Article X of the Colorado Constitution and §29-1-302, C.R.S., there shall be referred to the registered electors of the County at the general election to be held on Tuesday, November 8, 2016, a proposal to increase Boulder County property taxes by up to \$5.5 million annually (first full fiscal year dollar increase in 2017) through an increase in the aggregate Boulder County ad valorem property tax mill levy of 0.785 mills, such increase to be in excess of property tax

revenues that would be permitted under §29-1-301, C.R.S., each year without such increase and a voter-approved revenue change and property tax revenue change, the proceeds to be allocated for road and bridge projects as outlined in the preamble of this resolution.

2. The funds generated by the increase in the property tax mill levy will be appropriated annually as determined by the Boulder County Board of County Commissioners, in accordance with the provisions of this resolution, and nothing contained herein shall be construed as creating a claim by any individual or group for receipt or expenditure of such funds.

3. 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.

4. The proposal set forth in this resolution shall take effect immediately upon approval by a majority of voters voting thereon at the November 8, 2016 general election, for purposes of adopting the County's aggregate and component mill levy for 2017, the authorized increase in the mill levy being temporary and expiring after the 2031 fiscal year.

5. The Board shall take further action by resolution to set a ballot title for the proposal. For purposes of §1-11-203.5, C.R.S., as amended, such resolution shall serve to set the ballot title for such proposal.

A motion to approve this Resolution 2016-89 was made by Commissioner Domenico, seconded by Commissioner Gardner, and passed by a 3-0 vote.

ADOPTED this 4th Day of August, 2016.

**BOARD OF COUNTY COMMISSIONERS
OF BOULDER COUNTY**



ATTEST:

Elise Jones
Elise Jones, Chair

Cindy Domenico
Cindy Domenico, Vice Chair

Walter Ryder
Clerk to the Board

Deb Gardner
Deb Gardner, Commissioner