

RESOLUTION NO. R-019-094

A RESOLUTION RESCINDING AND REPLACING RESOLUTION NO. R-019-061, AND CALLING FOR AN ELECTION FOR THE EXTENSION OF THE EXPIRING .13% PORTION OF THE EXISTING SALES TAX AND USE TAX IMPOSED FOR THE DOUGLAS COUNTY JUSTICE CENTER AND A REALLOCATION OF FUTURE REVENUES FROM THE EXPIRING .13% PORTION AND AN ADDITIONAL .05% PORTION OF THAT SAME EXISTING JUSTICE CENTER SALES TAX AND USE TAX.

WHEREAS, at the general election held on November 7, 1995, the electors of Douglas County, Colorado (the "County") approved the following ballot question (the "1995 Sales and Use Tax Ballot Question"):

SHALL DOUGLAS COUNTY'S DEBT BE INCREASED \$30 MILLION, WITH A REPAYMENT COST OF \$49 MILLION (MAXIMUM PRINCIPAL AND INTEREST), AND SHALL DOUGLAS COUNTY'S TAXES BE INCREASED \$6.5 MILLION ANNUALLY, BY THE ISSUANCE OF SALES AND USE TAX REVENUE BONDS, FOR THE PURPOSE OF CONSTRUCTING AND EQUIPPING A COUNTY JUSTICE CENTER, INCLUDING COURTROOMS, JAIL CELLS, COMMUNICATIONS AND DISPATCHING, DISTRICT ATTORNEY FACILITIES, AND RELATED FACILITIES, THE AUTHORIZATION OF SUCH BONDS BEING DEEMED TO INCLUDE THE ISSUANCE OF REFUNDING BONDS AT A LATER DATE WITHOUT AN ELECTION, AND SHALL SUCH BONDS BE MADE PAYABLE FROM AND SECURED BY A PLEDGE OF A SPECIAL FUND CONSISTING OF PROCEEDS OF A COUNTY SALES AND USE TAX, WHICH SHALL BE IMPOSED FOR THE CONSTRUCTION, OPERATION AND MAINTENANCE OF COURTROOMS, JAIL CELLS, COMMUNICATIONS AND DISPATCHING, DISTRICT ATTORNEY FACILITIES, AND RELATED FACILITIES, AT THE RATE OF FORTY-THREE HUNDREDTHS OF ONE CENT PER DOLLAR OF TAXABLE TRANSACTIONS FOR A PERIOD OF 15 YEARS (JANUARY 1, 1996 THROUGH DECEMBER 31, 2010), AND WHICH TAX SHALL THEREAFTER BE REDUCED TO THE RATE OF TWENTY HUNDREDTHS OF ONE CENT PER DOLLAR OF TAXABLE TRANSACTIONS, ALL AS SET FORTH IN COUNTY RESOLUTION NO. R-995-099, AND SHALL ALL OF SUCH MONEYS, INCLUDING INVESTMENT EARNINGS, BE COLLECTED AND SPENT, REGARDLESS OF WHETHER THE ANNUAL REVENUES FROM SUCH TAX IN ANY YEAR AFTER THE FIRST FULL YEAR IN WHICH IT IS IN EFFECT EXCEED THE ESTIMATED DOLLAR AMOUNT STATED ABOVE, EITHER AS A VOTER-APPROVED REVENUE CHANGE OR AS AN EXCEPTION TO LIMITS ON REVENUES

AND SPENDING, WITHOUT LIMITING THE COLLECTION OR SPENDING OF ANY OTHER REVENUES OR FUNDS BY THE COUNTY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

WHEREAS, Resolution No. R-995-099, referenced in the 1995 Sales and Use Tax Ballot Question, was adopted by the Board of County Commissioners (the "Board") of the County on September 12, 1995, and was amended by Resolution No. R-003-152 adopted by the Board on November 10, 2003; and

WHEREAS, the 1995 Sales and Use Tax Ballot Question and Resolution No. R-995-099, as amended, then provided for the expiration of twenty-three hundredths of one cent per dollar (the ".23% Portion") of the forty-three hundredths of one cent per dollar of the sales and use tax imposed for the construction, operation and maintenance of courtrooms, jail cells, communications and dispatching, district attorney facilities, and related facilities (the "Justice Center Sales and Use Tax") at 12:00 a.m. on January 1, 2011; and

WHEREAS, on August 28, 2007, the Board further amended Resolution No. R-995-099, by adoption of Resolution No. R-007-123 which sought to ask voters whether to extend the .23% Portion of the Justice Center Sales and Use Tax scheduled to expire at 12:00 a.m. on January 1, 2011 to January 1, 2021, and to thereafter increase the total Justice Center Sales and Use Tax in perpetuity from twenty hundredths of one cent per dollar of taxable transactions to thirty hundredths of one cent per dollar of taxable transactions, subject to submittal of the extension to the voters for approval on November 6, 2007; and

WHEREAS, on November 6, 2007, the following ballot question was submitted to the electors of the County for approval to extend the .23% Portion as set forth in Resolution No. R-007-123 (the "2007 Extension"):

WITHOUT RAISING ADDITIONAL TAXES, SHALL THE EXISTING PORTION OF THE COUNTY JUSTICE CENTER SALES AND USE TAX OF TWENTY THREE HUNDREDTHS OF ONE CENT (.23%) PER DOLLAR OF TAXABLE TRANSACTIONS FOR THE CONSTRUCTION, OPERATION AND MAINTENANCE OF COURTROOMS, JAIL CELLS, COMMUNICATIONS AND DISPATCHING, DISTRICT ATTORNEY FACILITIES, AND RELATED FACILITIES SCHEDULED TO EXPIRE ON JANUARY 1, 2011 BE EXTENDED AS FOLLOWS: (1) EXTEND (A) THIRTEEN HUNDRETHS OF ONE CENT (.13%) PORTION OF SUCH .23% PORTION PER DOLLAR OF TAXABLE TRANSACTIONS THROUGH DECEMBER 31, 2020) SPECIFICALLY FOR USE FOR CAPITAL NEEDS ASSOCIATED WITH THE COUNTY JUSTICE CENTER; AND (2) EXTEND A ONE TENTH OF ONE CENT (.10%) PORTION OF SUCH .23% PORTION PER DOLLAR OF TAXABLE TRANSACTIONS IN PERPETUITY SPECIFICALLY

TO ASSIST IN FUNDING THE COSTS OF OPERATING THE COUNTY JUSTICE CENTER, INCLUDING THE JAIL, COURTROOM SECURITY, COMMUNITY JUSTICE SERVICES, DISPATCHING, AND TECHNOLOGICAL SERVICES AND RELATED FACILITIES ALL AS SET FORTH IN COUNTY RESOLUTION R995-099 AS AMENDED?

WHEREAS, voters approved this extension on November 6, 2007; and

WHEREAS, pursuant to the 2007 Extension, .13% of the .23% Portion would be extended through December 31, 2020 for capital needs associated with the County Justice Center (the “.13% Portion”) and .10% of the .23% Portion would be extended in perpetuity for funding the costs of operating the County Justice Center, including the jail, courtroom security, community justice services, dispatching, and technological services and related facilities (the “.10% Portion”); and

WHEREAS, to respond to increasing demands for growth related capital improvements within the County, the Board adopted Resolution No. R-019-061 to ask voters whether the County should reallocate the revenues of the expiring .13% Portion of the Justice Center Sales and Use Tax which was the subject of the 2007 Extension for the purposes of providing directly or indirectly, for the provision of transportation infrastructure and necessarily related expenses for the alleviation of traffic congestion, as detailed in Resolution No. R-019-061, and to extend collection of the same through December 31, 2035, and to additionally ask voters whether to authorize the issuance of revenue bonds to be secured by the expiring .13% Portion of the Justice Center Sales and Use Tax if it was extended and reallocated in order to fund such public transportation infrastructure as soon as possible; and

WHEREAS, the Board now desires to make certain changes to the ballot questions authorized by Resolution No. R-019-061 and thereby rescind and replace Resolution No. R-019-061; and

WHEREAS, the Board now desires, to respond to increasing demands for growth related improvements within the County, to ask voters whether the County should extend collection of the expiring .13% Portion of the Justice Center Sales and Use Tax through December 31, 2035, and together with an additional .05% portion of the Justice Center Sales and Use Tax, both the subject of the 2007 Extension, reallocate the revenues of such aggregate .18% portion from the Justice Center Sales and Use Tax for the purposes of providing directly or indirectly, for the provision of transportation infrastructure and necessarily related expenses for the alleviation of traffic congestion (the “.18% Portion”), as detailed in this Resolution; and

WHEREAS, Article X, Section 20 of the Colorado Constitution requires voter approval of the extension of an expiring tax; and

WHEREAS, the Board desires to present the following ballot question provided herein to voters on November 5, 2019, which if approved by voters would allow the .13% Portion to be extended from its current expiration date of December 31, 2020 to instead terminate on December 31, 2035, and together with .05% portion of the .23% Portion pursuant to the 2007 Extension, be reallocated for an aggregate total of .18% in order to fund transportation infrastructure; and

WHEREAS, the Board is responsible for certifying such ballot question to the coordinated election official in the County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS, COLORADO:

1. Resolution No. 995-099, as amended, shall be amended as follows:

A. Section 20 of Resolution No. 995-099, as amended, shall be restated to read as follows:

20(A). The portion of the sales and use taxes collected at the rate of twenty-five hundredths of one cent per dollar in perpetuity pursuant to this Resolution, as may be amended from time to time, and the interest income thereon (the “.25% Portion”) shall be deposited, allocated, and expended only for:

- i. The construction, equipping, operation and maintenance of a county justice center, including the jail, courtrooms, communications and dispatching, community justice services, technology, district attorney facilities, and related facilities; and
- ii. A special fund, to be known as the “Douglas County Justice Center Sales and Use Tax Fund” (the “J.C. Fund”), shall be created and all of the revenues from the .25% portion shall be deposited therein.

(B). The portion of the sales and use taxes collected at the rate of eighteen hundredths of one cent per dollar, of the forty-three hundredths of one cent per dollar sales and use tax provided for in this Resolution, as may be amended from time to time, and the interest income thereon (the “.18% Portion”) shall be deposited in a separate special fund, to be known as the Douglas County Transportation Infrastructure Fund (the “T.I. Fund”), and shall be allocated, and expended only for the purposes of providing directly or indirectly, for the provision of transportation infrastructure and necessarily related expenses to include for the alleviation of traffic congestion whether owned and maintained by the County or, in whole or in part, by another governmental entity that serves the residents of the County, that the Board determines in its discretion would benefit current and future residents of the County.

(C). All of the revenue of the sales and use tax, including investment earnings, shall be collected and spent, regardless of whether the annual revenues from such tax in any year after the first full year in which it is in effect exceed the estimated dollar amount stated in the election question set forth in Section 21 hereof, either as a voter-approved revenue change or as an exception to limits on revenues and spending, without limiting the collection or spending of any other revenues or funds by the County under Article X, Section 20 of the Colorado Constitution or any other law.

B. Section 25 of Resolution No. 995-099, as amended, is hereby amended to read as follows:

25. Effective Date-Applicability. Upon adoption by the electorate at the election on November 5, 2019, the sales tax and use tax as provided and as amended herein shall become effective and in force at 12:00 a.m. on January 1, 2020. The rate of a portion of said sales tax and use tax shall be twenty-five hundredths of one cent per dollar of taxable transactions (the .25% Portion as set forth in Section 20A) shall remain in perpetuity. The rate of the remaining portion of the sales and use tax shall be eighteen hundredths of one cent per dollar of taxable transactions (the .18% Portion as set forth in Section 20B), of which the .13% Portion shall expire on December 31, 2035 at 11:59 pm and the remaining .05% shall remain in perpetuity.

2. *Submission of Election Question.* The Board hereby authorizes the submission of the question of the extension and partial reallocation of the Justice Center Sales and Use Tax to the registered electors of the County, at the coordinated election to be conducted on November 5, 2019, by the Douglas County Clerk and Recorder.

3. *Certification of Election Question.* In accordance with Section 1-5-203(3), C.R.S., the Board hereby directs that the following ballot issue be certified herewith to the Douglas County Clerk and Recorder for inclusion in the ballot for said coordinated election:

WITHOUT RAISING ADDITIONAL TAXES, SHALL THAT CERTAIN EXISTING PORTION OF THE DOUGLAS COUNTY JUSTICE CENTER SALES AND USE TAX OF THIRTEEN HUNDREDTHS OF ONE CENT (.13%) PER DOLLAR OF TAXABLE TRANSACTIONS CURRENTLY SCHEDULED TO EXPIRE ON DECEMBER 31, 2020 BE EXTENDED THROUGH DECEMBER 31, 2035 AND SHALL THAT SAME PORTION TOGETHER WITH AN ADDITIONAL FIVE HUNDREDTHS OF ONE CENT (.05%) PER DOLLAR OF TAXABLE TRANSACTIONS PORTION OF THE DOUGLAS COUNTY JUSTICE CENTER SALES AND USE TAX, FOR AN AGGREGATE AMOUNT OF EIGHTEEN HUNDREDTHS OF ONE CENT (.18%) PER DOLLAR OF TAXABLE TRANSACTIONS, BE REALLOCATED FOR THE

PROVISION OF NECESSARY TRANSPORTATION INFRASTRUCTURE AND RELATED EXPENSES TO INCLUDE FOR THE ALLEVIATION OF TRAFFIC CONGESTION, EFFECTIVE JANUARY 1, 2020, ALL TO BE CONSISTENT WITH THE PROVISIONS SET FORTH IN COUNTY RESOLUTION R995-099, AS AMENDED; AND SHALL THE PROCEEDS OF SUCH TAXES, AND INVESTMENT INCOME THEREON, CONSTITUTE VOTER-APPROVED REVENUE CHANGES AND BE COLLECTED AND SPENT BY THE COUNTY WITHOUT REGARD TO ANY SPENDING, REVENUE-RAISING, OR OTHER LIMITATION CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW, AND WITHOUT LIMITING IN ANY YEAR THE AMOUNT OF OTHER REVENUES THAT MAY BE COLLECTED AND SPENT BY THE COUNTY?

4. *Clerk to Conduct Election.* The name of the designated election official who will be responsible for conducting the election pursuant to the Uniform Election Code of 1992, as amended, is Merlin Klotz, Douglas County Clerk and Recorder.

5. *Uniform Election Code of 1992.* The election shall be held, conducted, and the results thereof shall be determined, so far as practicable, in conformity with the provisions of the Uniform Election Code of 1992, as amended.

6. *Publication of Resolution.* The County Clerk and Recorder is hereby authorized and directed to publish the full text of this Resolution four separate times, a week apart, in the *Douglas County News-Press* and in the official newspaper of each city and incorporated town in the County.

7. *Filing With, and Collection, Administration and Distribution By, Executive Director of the Colorado Department of Revenue.* Pursuant to Section 29-2-106, Colorado Revised Statutes, the Board shall, following the election on November 5, 2019, and prior to December 31, 2019, request the Executive Director of the Colorado Department of Revenue to administer, collect and distribute the sales tax hereby extended. The Board, at the time of making such request, shall provide the following documents to the Executive Director:

A. A copy of this Resolution and Resolution No. 995-099, as amended, certified by the County Clerk and Recorder;

B. Affidavits of publication of this Resolution, as provided herein; and

C. An Abstract of Election Results, certified as to the approval of the extension of the sales tax by a majority of the registered electors of the County voting thereon.


In the event that the Executive Director fails or refuses to collect the sales tax extended by this Resolution, the Board shall provide for the collection, administration or enforcement of such sales

tax to the extent permitted by law, or amend this Resolution to comply with the requirements of the Department of Revenue.

8. *Effective Date.* Section 1 of this Resolution shall be effective January 1, 2020, expressly subject to approval of the necessary ballot question or questions certified in Section 3 of this Resolution by the electorate at the election on November 5, 2019. All other sections of this Resolution shall be effective immediately.

PASSED AND ADOPTED this 3rd day of September 2019 in Castle Rock, Douglas County, Colorado.

**THE BOARD OF COUNTY COMMISSIONERS OF
THE COUNTY OF DOUGLAS, COLORADO**

BY: 

ROGER A. PARTRIDGE, Chair

ATTEST:



KRISTIN RANDLETT, Clerk to the Board

