A RESOLUTION CONCERNED WITH SUBMITTING TO THE VOTERS OF SAN MIGUEL COUNTY A PROPOSAL TO INCREASE THE COUNTY’S REVENUE AND SPENDING LIMITS FOR THE YEAR 2006 AND THEREAFTER TO PROVIDE INCREASED REVENUES TO THE COUNTY’S VARIOUS FUNDS FROM ALL LEGALLY AUTHORIZED SOURCES AND FOR THE EXPENDITURE OF SUCH REVENUES FOR ANY AND ALL LEGALLY AUTHORIZED PURPOSES

RESOLUTION #2005 - 31

WHEREAS, pursuant to the provisions of Section 20 of Article X of the Colorado Constitution, also known as the Taxpayer’s Bill of Rights (“TABOR”) or Amendment One, no District may expend non-excluded revenues from whatever source received, if the amount of such revenues exceeds the maximum annual spending limit for the local district’s fiscal year, as such terms are defined in Section 20 of Article X of the Colorado Constitution; and

WHEREAS, in 1994 the voters of San Miguel County approved a ballot question that authorized an increase in the County’s revenue and spending limits for the year 1995 and thereafter of up to $750,000 per fiscal year beyond the revenue and spending limits specified by TABOR and state law in order to provide increased revenues to the County’s various funds from all legally authorized sources and the expenditure of such revenues for legally authorized purposes; and

WHEREAS, the County Administrator and the County Finance Officer have advised the Board of County Commissioners (“BOCC”) that, in their informed opinion, it appears likely that County revenues received in 2006 and thereafter, from all legally available sources, will exceed the revenue and spending limits that the voters approved in 1994 without any increase in the County’s current property tax mill levy rate of 10.12 mills, and the County’s current sales and use tax rates; and

WHEREAS, in 1994 the voters of San Miguel County approved an increase in the amount of property tax revenue the County is allowed pursuant to section 29-1-301, C.R.S., which otherwise would limit the annual growth in county’s ad valorem property tax revenue to 5.5% above the revenues generated in the previous year unless a majority of the registered electors of the county voting thereon approve an increase in the amount of property tax revenues beyond the level otherwise authorized by law; and

WHEREAS, as a result of the rate of increase in the County’s valuation for property tax purposes, as well as the increase state grants and other revenue sources, the “Local Growth” in the County’s ad valorem property tax revenues as authorized by Section 20 of Article X of the Colorado Constitution, may require the County to either reduce its ad valorem property tax mill levy for property taxes received in 2006 and thereafter, or to refund any such excess revenues that may be received in 2006 and thereafter; and

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WHEREAS, the BOCC, having evaluated the County's revenue and expenditure requirements, both current and future, does hereby find and determine that the growth in the County's revenues from all lawful sources and the spending limit, as authorized and limited by TABOR and the 1994 voter approved ballot question, will be insufficient to provide adequate funding to meet the County's projected spending requirements; and

WHEREAS, from its analysis of the County's projected revenue and spending requirements the BOCC does hereby find and determine that sufficient tax and other revenues will be generated to meet the County's needs should the majority of the registered electors of San Miguel County voting thereon approve a ballot proposal to maintain the County's ad valorem property tax mill levy at its current level of 10.120 mills, which generated $5,835,411 in property tax revenue for the County in 2005, and allowing the County, in future fiscal years, commencing with the 2006 fiscal year for property taxes levied in 2005 to be due and payable in 2006, to expend all revenues raised by such mill levy in addition to all revenues otherwise raised by the County's sales and use tax, as well as all other lawful sources of revenue, such voter approved increase in the County's revenue and spending limits would allow expenditures to grow at a rate which more accurately reflects the true rate of growth in the County; and

WHEREAS, pursuant to section 1-5-203(3)(a), C.R.S., as amended, the BOCC must certify the ballot contents regarding county issues to be submitted for voter approval at the 2005 odd-year election to the San Miguel County Clerk and Recorder prior to the fifty-fifth day before the November 1, 2005 election; and

WHEREAS, the BOCC has reviewed the proposed ballot question, as set forth hereinbelow, to be considered at the November 1, 2005 odd-year election, and has determined that the health, safety, and welfare of the residents of San Miguel County and the general public will be served if said ballot question is submitted to the County's registered electors in order that sufficient property tax and other lawful revenues may be generated and expended in the year 2006 and thereafter, to be budgeted and appropriated for all county governmental purposes lawfully authorized in 2006 and thereafter, until and unless repealed at an election by a majority of the registered electors of San Miguel County voting thereon.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of San Miguel County, State of Colorado, to certify to the San Miguel County Clerk and Recorder, who shall serve as the designated election official, that the following question be placed on the November 1, 2005 odd-year election ballot:

SHALL THE COUNTY OF SAN MIGUEL, STATE OF COLORADO, WITHOUT ANY INCREASE IN THE COUNTY'S CURRENT PROPERTY TAX MILL LEVY RATE OF 10.12 MLLS, AND CURRENT SALES AND USE TAX RATES, be authorized to increase its revenue and expenditure limitations beyond those authorized by Article X, Section 20, of the Colorado Constitution, commonly known as "Amendment One" or "TABOR," and by the ballot question previously approved by the electors of San Miguel County in
Commissioner Elaine R.C. Fischer then moved that the Resolution be passed and adopted. Commissioner Art Goodtimes seconded the motion.

The question being upon the passage and adoption of the Resolution, the roll was called with the following result:

Those voting YES: 

Art Goodtimes, Chair
Elaine R. C. Fischer, Commissioner

Those voting NO: 

None

Those Abstaining: 

None

Those Absent: 

Vern Ebert, Commissioner

The Chair thereupon declared that a majority of all the Commissioners elected having voted in favor thereof, the motion was carried, and the Resolution duly passed and adopted.

Thereupon, after consideration of other business to come before the Board of County Commissioners, the meeting was adjourned.

John Huebner
Deputy Clerk to the Board

Statutory Publication Date is Friday October 21, 2005 for the 2005 Ballot. To be published in the Norwood Post, the Telluride Daily Planet, and the Dove Creek Press.

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1994, for the 2006 fiscal year and each subsequent fiscal year thereafter, as to any and all revenues generated from the County's property tax mill levy, sales and use taxes, as well as all other lawful sources of County revenue, to be expended for all lawfully authorized county purposes, including capital construction projects and other contractual obligations, until and unless repealed by a majority of the registered electors of San Miguel County voting thereon?

_____ YES  _____ NO

Said ballot question shall be voted upon only by San Miguel County, Colorado, registered electors legally eligible to vote at the November 1, 2005 odd-year election.

Should the San Miguel County Clerk and Recorder certify, in the manner provided by law, that a majority of the legally eligible registered electors of San Miguel County, voting on said ballot question, cast their votes in favor of the ballot question set forth hereinabove said San Miguel County Revenue and Spending Limitations shall become legally effective as to those county property taxes, sales and use taxes, which become due and payable on January 1, 2006, and for each tax year thereafter, until and unless repealed as provided for therein. In the event the San Miguel County Clerk and Recorder should certify, in the manner provided by law, that a majority of the legally eligible registered electors of San Miguel County, voting on said ballot question, cast their votes against the ballot question set forth hereinabove, the San Miguel County Revenue and Spending Limitations previously approved by the electors in 1994 shall remain in full effect.

Upon the BOCC certifying the ballot question to the San Miguel County Clerk and Recorder in substantially the form set forth hereinabove all acts required or permitted by the Uniform Election Code of 1992, as amended, relevant to providing of notice, the mailing to electors of any required information and summaries for and against the ballot question, voting by early voter's ballots, absentee ballots, and emergency absentee ballots, which are to be performed by the designated election official, shall be performed by the San Miguel County Clerk and Recorder.

ADOPTED AND APPROVED this 24th day of August, 2005.

BOARD OF COUNTY COMMISSIONERS
SAN MIGUEL COUNTY, COLORADO

By:

Art Goodtimes, Chair

ATTEST:

County Clerk and Recorder

By: Rebecca Saldana
Chief Deputy