RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS,  
SAN MIGUEL COUNTY, COLORADO BALLOT ISSUE - PROTECTING EXISTING  
LEVELS OF COUNTY REVENUE FROM FUTURE STATE IMPOSED  
REDUCTIONS IN RESIDENTIAL ASSESSED VALUATION RATES  

RESOLUTION NO. 2020-19  

A RESOLUTION PROVIDING FOR THE SUBMISSION TO THE REGISTERED, QUALIFIED ELECTORS OF SAN MIGUEL COUNTY, COLORADO, A QUESTION TO AUTHORIZE, WITHOUT RAISING THE PROPERTY TAX REVENUES FOR THE 2021 TAX COLLECTION YEAR, THE AUTHORITY TO ADJUST SAN MIGUEL COUNTY GOVERNMENT’S MILL LEVY ON AN ANNUAL BASIS TO OFFSET FUTURE STATE IMPOSED REDUCTIONS IN THE RATIO OF ASSESSED PROPERTY TAX VALUATIONS (GALLAGHER AMENDMENT ADJUSTMENTS), SAID QUESTION TO BE SUBMITTED AT THE ELECTION TO BE HELD NOVEMBER 3, 2020; PRESCRIBING THE FORM OF BALLOT QUESTION FOR SUBMISSION AT SAID ELECTION; AND PROVIDING FOR CERTIFICATION OF THE ELECTION QUESTION TO THE COUNTY CLERK AND RECORDER. RESOLUTION 2020-19 RECIPIENTS AND REPLACES RESOLUTION 2020-18 IN ITS ENTIRETY.  

WHEREAS, pursuant to Section 30-11-107 (1) (d) C.R.S., the San Miguel County Board of County Commissioners (the “Board”) is authorized to apportion and order the levying of taxes as provided by law;  

WHEREAS, without raising tax revenues for the 2021 tax collection year, the Board desires the ability to adjust the San Miguel County Government’s Mill Levy on an annual basis, so that, to the extent possible, the County’s net tax revenues shall not be reduced because of refunds, abatements and changes in the ratio of valuation for assessment for residential real property imposed by the State;  

WHEREAS, the “Gallagher Amendment,” Colo. Const. art. X, § 3(1)(a), was approved by Colorado voters in 1982 and requires that 45% of the total amount of state property tax comes from residential property and 55% comes from non-residential property;  

WHEREAS, growth in value of residential property in the state of Colorado has outpaced the growth in non-residential property, and as such the Gallagher Amendment has forced down the residential assessment rate from 31% in 1982 to 7.15% today, and this residential assessment rate is expected to decrease again in 2021 to approximately 5.99%;  

WHEREAS, San Miguel County will lose an approximate $1 to 1.3 million from the expected residential assessment rate decrease to 5.99% with potential losses every time the residential assessment rate is reduced;  

WHEREAS, such loss in revenue will negatively impact the County’s ability to sustain existing levels of service in such areas as emergency response to wildland fires and other natural disasters, public health, behavioral health and early childhood education program funding, necessary road repair and maintenance, and emergency assistance to our local workers and residents. Additionally, less money will be made available for voter-approved causes such as open space and natural resource preservation;
WHEREAS, the San Miguel County Board of County Commissioners do not intend to allow a dramatic increase in taxes if valuations should change rapidly in the future and has instituted a limit of no more than 10 (ten) percent of additional property tax revenue to be collected in any given year in the future than the previous year as a condition of this question;

WHEREAS, residential property makes up approximately 87% of the actual market value of all property in San Miguel County;

WHEREAS, Article X, Section 20 of the Colorado Constitution requires voter approval for, among other things, the increase of a taxing authority’s mill levy;

WHEREAS, the Board has determined that there should be submitted to the qualified and registered electors of San Miguel County, at the general election to be held on November 3, 2020 (the “Election”), the question of whether San Miguel County shall be authorized to adjust, on an annual basis, its mill levy to offset the State imposed reduction of the residential assessment rate; and

WHEREAS, the proposal may be submitted at the Election that shall be conducted by the San Miguel County Clerk and Recorder in accordance with the “Uniform Election Code of 1992” Articles 1 to 13 of Title 1, C.R.S.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF SAN MIGUEL, STATE OF COLORADO:

Section 1. Certification of Question to Clerk and Recorder for Election. The following question is hereby certified to the San Miguel County Clerk and Recorder and shall be presented at the Election.

Section 2. Form of Ballot Question. At the Election there shall be submitted to a vote of the registered qualified electors of the County the following question:

**BALLOT QUESTION 1A - PROTECTING EXISTING LEVELS OF COUNTY REVENUE FROM FUTURE STATE IMPOSED REDUCTIONS IN RESIDENTIAL ASSESSED VALUATION RATES DUE TO ARTICLE X, SECTION 3 OF THE COLORADO CONSTITUTION (GALLAGHER AMENDMENT) OR SIMILAR STATE ACTION**

WITHOUT RAISING THE MILL LEVY FOR THE 2021 TAX COLLECTION YEAR, SHALL THE BOARD OF COUNTY COMMISSIONERS FOR SAN MIGUEL COUNTY HAVE THE AUTHORITY TO ADJUST THE COUNTY MILL LEVY RATE THEREAFTER FOR THE SOLE PURPOSE OF MAINTAINING REVENUES THAT MAY OTHERWISE BE LOST AS A RESULT OF STATE IMPOSED REDUCTIONS IN THE RATIO OF ASSESSED PROPERTY TAX VALUATIONS SO THAT THE ACTUAL TAX REVENUES GENERATED BY THE COUNTY MILL LEVIES ARE THE SAME AS THE REVENUES THAT WOULD HAVE BEEN GENERATED HAD THE STATE NOT IMPOSED SUCH REDUCTIONS FROM THE ASSESSMENT RATES FOR 2019-2020, WITH A MAXIMUM COLLECTION OF NOT MORE THAN 10 (TEN) PERCENT OF ADDITIONAL PROPERTY TAX REVENUE IN ANY GIVEN YEAR FROM THE PREVIOUS YEAR, IN ORDER TO ALLOW THE COUNTY TO SUSTAIN SERVICES SUCH AS:
• EMERGENCY RESPONSE TO WILDLAND FIRES AND OTHER NATURAL DISASTERS;

• NECESSARY ROAD REPAIR AND MAINTENANCE;

• OPEN SPACES AND NATURAL RESOURCE PRESERVATION;

• PUBLIC HEALTH, BEHAVIORAL HEALTH AND EARLY CHILDHOOD EDUCATION PROGRAM FUNDING;

• A MINIMUM WORKFORCE TO DELIVER COUNTY PROGRAMS AND SERVICES;

• EMERGENCY ASSISTANCE TO OUR WORKERS AND RESIDENTS;

AND SHALL THE REVENUES GENERATED BY ANY SUCH MILL LEVY INCREASE BE COLLECTED, RETAINED AND SPENT NOTWITHSTANDING ANY LIMITS PROVIDED BY LAW?

_________ YES  _________ NO

Section 3. Severability. If any part, section, paragraph, clause or provision of this Resolution shall be adjudged to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect the remaining sections, paragraphs, clauses or provisions of this Resolution, it being the intention that the various parts hereof are severable.

Section 4. Actions. The officers, employees and agents of San Miguel County are authorized and directed to take all actions necessary or reasonably required to carry out or effectuate the provisions of this Resolution. If a majority of the votes cast on the question to authorize this adjustment in the Mill Levy, San Miguel County shall be authorized to proceed with all necessary actions and such authority shall be continuing and neither the partial exercise of the authority so conferred, nor any lapse of time, shall be considered as exhausting or limiting the full authority so conferred.

MOVED, READ AND ADOPTED by the Board of County Commissioners of the County of San Miguel, State of Colorado, at its regular meeting held the 9th day of September, 2020.

SAN MIGUEL COUNTY, COLORADO
BOARD OF COUNTY COMMISSIONERS

[Signature]
Hilary Cooper, Chair

Vote:  
Hilary Cooper  x Aye  Nay  Abstain  Absent
Kris Holstrom  x Aye  Nay  Abstain  Absent
Lance Waring  x Aye  Nay  Abstain  Absent
ATTEST:

Docs/Signed by: [Signature]

Carmen Lynn Warfield, Chief Deputy Clerk