RESOLUTION NUMBER 20-19

BOARD OF COUNTY COMMISSIONERS
COUNTY OF GILPIN

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF GILPIN COUNTY REGARDING INFORMATION ON THE BALLOT ISSUES FOR THE SHERIFF'S OFFICE AND PARKS AND RECREATION DEPARTMENT DEDICATED MILL LEVIES

Recitals

WHEREAS, the Board of County Commissioners of Gilpin County, Colorado ("Board") has received questions from the public regarding Gilpin County's proposed ballot issues seeking voter approval for dedicated mill levies for the Sheriff's Office and Parks and Recreation Department. Those questions request clarification of the Board's Resolution Nos. 20-17 (Sheriff's Office Dedicated Mill Levy) and 20-18 (Park and Recreation Department Dedicated Mill Levy) approving these ballot issues for the November 3, 2020 Election. This Resolution is intended to answer those questions.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GILPIN ("BOARD") AS FOLLOWS:

1. The Board's Resolution No. 20-17 approving the ballot issue for the Sheriff's Office dedicated mill levy expressly states:

   [T]he Board Resolution No. 20-17 involves a ballot issue that **if approved will provide a mill levy increase of 2.270 mills generating approximately $998,800.00 annually** to serve as a source of revenue dedicated solely to the Gilpin County Sheriff's Office for operating expenses, **which 2.270 mill levy increase will sunset or expire at the end of year 2023**. This ballot issue will also allow the Sheriff's Office to collect, retain, reserve, and/or spend **this revenue** as a voter approved revenue and spending change in each year, notwithstanding any revenue or spending limitations, including without limitation those contained in Article X, Section 20 of the Colorado Constitution (TABOR) or any other law.

2. The Board's Resolution No. 20-18 approving a ballot issue for the Parks and Recreation Department dedicated mill levy expressly states:

   [T]he Board's Resolution No. 20-18 involves a ballot issue that **if approved will provide a mill levy increase of 2.570 mills generating approximately $1,130,800.00 annually** to serve as a source of revenue dedicated solely to the Gilpin County Parks and Recreation Department operating expenses, **which 2.570 mill levy increase will sunset or expire at the end of year 2023**. This ballot issue will also allow Gilpin County to collect, retain, reserve, and/or spend **this revenue** for the Parks and Recreation Department as a voter approved revenue and spending change in each year, notwithstanding any revenue or spending limitations, including without limitation those contained in Article X, Section 20 of the Colorado Constitution (TABOR) or any other law.

3. These two sections of the Board's Resolution Nos. 20-17 and 20-18 reflect the clear intent of the Board in submitting these two ballot issues for the November 3, 2020 election. Certain language has been bolded for the purposes of this Resolution No. 20-19. Those highlighted portions are at the heart of the Board's intent.

4. The Board's language in Resolution 20-17 for the Sheriff's Office mill levy: "if approved will provide a mill levy increase of 2.270 mills generating approximately $998,000.00 annually" is intended to fix this mill levy increase at exactly 2.270 mills. The Board's materially identical language in Resolution 20-18 for the Parks and Recreation Department mill levy: "if approved will provide a mill levy increase of 2.570 mills generating approximately $1,130,800.00 annually" is intended to fix this mill levy increase at exactly 2.570 mills. These mill levy increases are fixed and not intended to allow the County to increase or decrease the mills.

5. The approximate annual tax revenue generated by these mill levy increases of $998,000.00 for the Sheriff's Office and $1,130,800.00 for the Parks and Recreation Department are only estimates. Actual revenue generated by these mill levy increases may be less or more depending on changes in the residential assessment rate ("RAR") and the Assessor's actual value.

6. The mill levy increases of 2.270 mills for the Sheriff's Office and 2.570 mills for the Parks and Recreation Department are fixed and control. The approximate tax revenue dollar amounts of $998,000.00 and $1,130,800.00 are estimated and subject to change based on changes in RAR and the Assessor's actual value.

7. The Board's language in Resolution 20-17 for the Sheriff's Office mill levy: "This ballot issue will also allow the Sheriff's Office to collect, retain, reserve, and/or spend **this revenue** as a voter approved revenue and spending change in each year, notwithstanding any revenue or spending limitations, including without limitation those contained in Article X, Section 20 of the Colorado Constitution (TABOR) or any other law" is intended to allow the County to retain the increased revenue it receives from the dedicated Sheriff's Office mill levy even if it results in the County exceeding revenue or spending limits in TABOR or any other law ("De-Brucing"). The Board's language in Resolution 20-18 for the Parks and Recreation Department mill levy is identical and has the same intent.

8. The term "**this revenue**" indicates the Board's intent that this De-Brucing language only applies to the increased revenue generated by the dedicated Sheriff's Office and Parks and Recreation Department mill levy increases. This language is not meant to be a general de-Brucing of all Gilpin County tax revenue.

9. It is also important to note that the Board's intent is that the Sheriff's Office and Parks and Recreation Department dedicated mill levies "**will sunset or expire at the end of year 2023.**" Consequently, "**this revenue**" is not perpetual as it expires at the end of 2023. Consequently, there will be no revenue from these dedicated mill levy increases generated after 2023 to de-Bruce.

10. The Board stands by the language describe herein as reflecting its intent for the Sheriff's Office and Parks and Recreation District dedicated mill levy ballot issues.

11. The language in the Ballot question **"AND SHALL GILPIN COUNTY BE AUTHORIZED TO LEVY A PROPERTY TAX AT A RATE SUFFICIENT TO PRODUCE THIS INCREASE…"** does not change that intent. This language authorizes the Board but does not require the Board to adjust the mill levies. It is the Board's intent not to increase or decrease the 2.270 mill levy for the Sheriff's Office or the 2.570 mill levy for the Parks and Recreation Department.

12. If these ballot issues are approved by the eligible voters in Gilpin County, the Board intends to implement these dedicated mill levy increases as described herein consistent with this intent.

ADOPTED this 29th day of September 2020 by a vote of 2 to 0.

BOARD OF COUNTY COMMISSIONERS
GILPIN COUNTY

ATTEST:

Sharon Cate
Deputy Clerk to the Board

Chair Pro-Tem Ron Engels

ACKNOWLEDGMENT

STATE OF COLORADO)
) ss.
COUNTY OF GILPIN)

The foregoing Resolution was acknowledged before me this 29th day of September, 2020, by Ron Engels, Chair Pro-Tem of the Board of County Commissioners, and Sharon Cate, Deputy County Clerk to the Board, County of Gilpin.

Witness my hand and official seal.

My commission expires: 09-09-2021

Tami Archer
Notary

TAMI L. ARCHER
Notary Public
State of Colorado
Notary ID # 19934011261
My Commission Expires 09-09-2021