

RESOLUTION NO. 2010-026

**A RESOLUTION OF THE
BOARD OF COUNTY COMMISSIONERS OF OURAY COUNTY, COLORADO
OPPOSING PROPOSED AMENDMENT 60 REGARDING LOCAL PROPERTY TAX REVENUE**

WHEREAS, Ouray County, Colorado, acting by and through the Board of County Commissioners of Ouray County ("Board"), is a statutory County organized under and by virtue of the laws of the State of Colorado to provide services and functions for the citizens of Ouray County such as road maintenance and improvements, public safety and police protection, ambulance service, public health and other services and functions as required or authorized by law (collectively "Public Service"); and

WHEREAS, in order to meet its Public Service obligations and to provide the best possible local government to the citizens of Ouray County, Ouray County is dependent primarily on funding from real property taxes to pay for its administrative and operating costs; and

WHEREAS, a ballot initiative to amend Article X, Section 20 ("Taxpayer Bill of Rights" or "TABOR") of the Colorado Constitution will appear on the general election ballot this November as Amendment 60; and

WHEREAS, Ouray County currently receives \$2,761,527 from real property taxes, constituting 53% of the General Fund budget, 17% of the Road and Bridge budget, 11% of the Social Services budget and 63% of the Emergency Medical Service ("EMS") budget; and

WHEREAS, if Amendment 60 passes it would reduce Ouray County's budget by an estimated \$674,287 each year, as follows:

Fund	Estimated Mill Levy	Estimated Property Tax Revenue Generated	Estimated Property Tax Revenue Reductions
General Fund	6.857	\$1,442,617	-\$466,426.20
Road and Bridge Fund	1.134	\$238,578	-\$77,001.28
Social Services Fund	0.418	\$87,941	-\$28,191.65
EMS Fund	1.512	\$318,104	-\$102,668.37
Total	<u>9.921</u>	<u>\$2,087,240</u>	<u>-\$674,287.50</u>

WHEREAS, the General Fund provides resources for the Sheriff's Office, Clerk and Recorder, Treasurer, Assessor, Coroner, public health, land use, fairgrounds and event center, weed management and all other administrative functions of Ouray County and it is anticipated that the loss of \$466,426.20 each year from the General Fund will mean a significant reduction in staff hours and a corresponding reduction in services and office hours; and

WHEREAS, it is anticipated that the loss of \$77,001.28 each year from the Road and Bridge Fund will mean a significant reduction in staff hours and a corresponding reduction in the services provided by the Road and Bridge Department resulting in a progressive deterioration of driving surfaces in Ouray County, delays in snow removal and application of magnesium chloride, a general devaluation of Ouray County's most valuable assets and the degradation of road safety for the traveling public; and

WHEREAS, it is anticipated that the loss of \$28,191.65 each year from the Social Services Fund would mean a significant reduction in staff hours and a corresponding reduction in services; and

WHEREAS, it is anticipated that the loss of \$102,668.37 each year from the Emergency Medical Services Fund would mean a significant reduction in staff hours and a corresponding delay in response time by EMS personnel resulting in an increased risk to human life and health; and

WHEREAS, the reduction in EMS revenues will have a domino effect as it will greatly reduce the available monies for matching grant funds and leveraging local dollars to acquire state-of-the-art equipment which allows EMS to provide the high level of service currently enjoyed by Ouray County citizens and guests; and

WHEREAS, in 1997 the **voters of Ouray County** voted, according to the provisions of TABOR, to a partial "de-Brucing" for all non-property tax revenues for subsequent years; and

WHEREAS, in 2002 the **voters of Ouray County** voted, according to the provisions of TABOR, to a total "de-Brucing" allowing for Ouray County to "collect and expend all revenues and other funds collected from Ouray County property tax mill levy without further voter approval, notwithstanding the revenue and expenditure limitations of Article X, Section 20 of the Constitution of Colorado, including the limitations set forth in Section 29-1-301 Et Seq."; and

WHEREAS, in 2004 the **voters of Ouray County** voted to create a mill levy for Ouray County Emergency Medical Services ("EMS") and included language that would allow "the levy and any earnings thereon be collected, retained and expended as a voter approved revenue change without limitation or condition under Article X, Section 20 of the Colorado Constitution and Colorado Revised Statutes Section 29-1-301 Et Seq."; and

WHEREAS, if Amendment 60 passes, the decisions of Ouray County citizens to "de-Bruce" in 1997 and 2002 will be **overturned by voters from outside of Ouray County**; and

WHEREAS, if Amendment 60 passes, the decision of Ouray County citizens in 2004 to exempt the EMS levy from the requirements of TABOR and the 5.5% limitation will be null and void; and

WHEREAS, Amendment 60 effectively **defeats and reverses the decisions of local voters** on how their school districts, fire districts, municipalities, library districts, cemetery districts and other local governments or districts collect and allocate their local resources and effectively eliminates control over the budgeting process for such districts and local governments; and

WHEREAS, the Board is committed to fiscal responsibility and management of the limited resources available to Ouray County; and

WHEREAS, the Board believes that the dramatic revenue cuts and resulting reduction in critical services available to Ouray County citizens that would be caused by the passage of Amendment 60 will not serve the best interests of the citizens of Ouray County; and

WHEREAS, the Board believes **that local input and control** of the Ouray County budget process is more effective and efficient than a statewide measure that will arbitrarily cut Ouray County budgets without a reasoned analysis of the services provided and informed decisions on reducing services where necessary; and

WHEREAS, the Board recognizes that these are difficult economic times for taxpayers; however, the Board is committed to being fiscally prudent and conservative with the public money and has not sought to impose unnecessary or burdensome taxes on any taxpayer; and

WHEREAS, the Board believes that the citizens of Ouray County deserve to have at least the limited level of public services that they have enjoyed and that it is ill-advised for citizens throughout the State of Colorado to have the opportunity to demand a reduction in those Ouray County services; and

WHEREAS, if Amendment 60 passes, the average real property tax payment for a Ouray County property owner with a home valued at \$200,000.00 may be reduced by approximately \$51.00 annually; however, it is estimated that the value of the loss in essential services, such as ambulance or law enforcement response to emergencies, road maintenance and snow removal will far exceed the tax savings to an individual property owner.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OURAY COUNTY, COLORADO, AS FOLLOWS:


1. The provisions of Amendment 60 do not serve the best interest of the citizens of Ouray County and based upon the foregoing, the Board officially opposes this ill-conceived and irresponsible amendment and the Board encourages the voters of Ouray County to vote **NO** on Amendment 60 at the general election in 2010.

Approved and adopted this 12th day of AUGUST, 2010.

BOARD OF COUNTY COMMISSIONERS
OF OURAY COUNTY, COLORADO

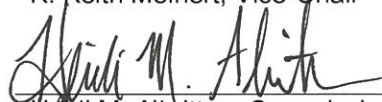
Attest:




Michelle Nauer, Clerk and Recorder
By: Linda Munson-Haley, Deputy Clerk of the Board


Lynn M. Padgett, Chair


K. Keith Meinert, Vice-Chair


Heidi M. Albritton, Commissioner