



NEWSLETTER

Vol. 49, No. 23, November 17, 2023

STATEWIDE ELECTION RESULTS



By Rachel Woolworth, CML municipal research analyst

Voters in at least 80 municipalities across Colorado considered local candidates and ballot measures as part of the general election Nov. 7. At least 20 municipalities voted solely on candidates, while many more voted on initiated and referred ballot measures. More than 120 municipal ballot issues or questions were considered across the state. The following results are unofficial and subject to change.

TAX AND BOND ISSUES

Sales tax increase questions passed in **Castle Pines, Cripple Creek, Eaton, Fort Collins, La Junta, Louisville, Rocky Ford, Romeo, and Yampa.**

Sales tax increase questions failed in **Bayfield, Brighton, Fountain, Loveland, Olathe, and Rifle.**

Voters in **Boulder, Denver, Gunnison, and Northglenn** passed sales and use tax extensions. **Frederick** voters authorized the city to use an existing sales and use tax funding open space to also fund parks, trails, and related amenities.

Voters passed property tax mill levy increases to fund recreation and open space amenities in **Castle Pines** and to fund the local fire department in **Golden.** A property tax mill levy increase meant to fund affordable housing failed in **Fort Collins.**

Longmont voters rejected three property and sales tax increases related to a new library, arts and entertainment center, and recreation facilities and an affordable housing complex.

Lodging tax increases passed in **Ridgway** and **Winter Park.** Lodging tax measures failed in **Pueblo, Salida, and Trinidad.**

Avon voters rejected a use tax on construction materials.

Steamboat Springs received authority to include community identity and environmental sustainability, among other uses, in the allowed uses of the revenues from an existing public accommodations tax.

Wheat Ridge voters granted the city authority to increase debt to \$75 million and to extend the city's sales and use tax to fund street improvements. **Yampa** voters granted the city authority to increase debt to \$2.8 million to fund capital improvements to the town's sewer system.

REVENUE RETENTION

Voters in **Golden, Littleton, and Telluride** granted their municipal governments authority to retain and spend all revenues collected from specific previously approved taxes.

Idaho Springs voters granted the city authority to retain and spend revenues from all sources. Voters in **Loveland** rejected the city's request to retain and spend revenues from all sources.

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EMPOWERED CITIES AND TOWNS, UNITED FOR A STRONG COLORADO



COLORADO
MUNICIPAL
LEAGUE **NEWSLETTER**

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CML UPDATE



This month, CML is celebrating a pair of staff anniversaries. Executive Assistant Lara Larkin and General Counsel Robert Sheesley have both been with CML for two years. Congratulations!

UPCOMING EVENTS

MAYORS' SUMMIT

Nov. 30-Dec. 1

CML's Mayors' Summit, presented by CML and CIRSA, is a dynamic day-and-a-half event that brings together mayors from across the state. Prepare to dive deep into crucial municipal matters, exploring topics such as innovative affordable housing solutions, effective grassroots advocacy, building collaborative relationships, and more. Don't miss out on the opportunity to engage with experts, exchange ideas, and empower your community in the heart of 2024. The CML Mayors' Summit is where leadership meets action! The Mayors' Summit will be held in-person at CML in Denver. Register at <https://tinyurl.com/ms57f7jd>.

MUNICIPAL PROSECUTOR WORKSHOP

Dec. 7

This CML workshop provides essential information and skills training for municipal prosecutors. This training provides prosecutors with an opportunity to enhance advocacy skills and knowledge of municipal courts while networking with fellow municipal prosecutors. Past attendees have said it is a great CLE, and the best part was spending time with other municipal prosecutors discussing problems and solutions. The Municipal Prosecutor Workshop will be held in-person at CML in Denver. CLE Credits Submitted. Registration is online at <https://tinyurl.com/mvrern72>.

WEBINAR SERIES

CML is hosting a series of webinars on conducting municipal elections. The series will cover many aspects of elections, including petitions, signature verification, recounts, and canvassing. The webinars are intended for clerks whose municipalities will be having elections in spring 2024, but all CML members are welcome to participate. Register on CML's events page, <https://tinyurl.com/bdzy7xtf>.

- **Election Calendar**, Nov. 16
- **Nominations, Petitions, and Checking Signatures**, Dec. 14
- **Ballot Order, Mail Ballot Signature Verification, and Canceling an Election**, Jan. 11
- **Canvas, Recounts, and Final Election Questions**, March 14
- **Election Debrief and Tales to Tell**, May 9

CELEBRATE WITH CML

CML wants to hear about your community's success. Tell us about a grant you've won, a new water tank, or anything else you're excited about. Email CML Publication & Design Specialist Alex Miller, amiller@cml.org, or complete the form at <https://tinyurl.com/4dm3n82w>.

Colorado governor appoints new executive director of the Department of Local Affairs

Gov. Jared Polis has appointed Maria De Cambra to serve as executive director of the Department of Local Affairs (DOLA). De Cambra is the governor's director of communications and community outreach.

"Maria has been a core member of our team since day one of this administration, and we have worked side by side to address the challenges of Coloradans," Polis said. "During her time in the Governor's Office, Maria has delivered results and taken on the greatest issues facing our state."

Prior to serving in the governor's cabinet, De Cambra was Westminster mayor pro tem, becoming the first Venezuelan-American woman to hold office in the country. She spent almost two decades leading community organizing and public policy efforts, serving on the Affordable Housing Task Force, Human Services Board, the Northern Area Transit Alliance, and the Colorado Municipal League Policy Committee.

"It's an honor to be appointed to lead the Department of Local Affairs, whose work is critical in the lives of Coloradans and to solve our housing crisis," De Cambra said. "The issues the agency is working on are the cornerstone of the governor's agenda. I look forward to carrying out his vision for the people of Colorado, and I am excited to work with amazing local



MARIA DE CAMBRA

government leaders across our state to tackle the challenges facing Coloradans and our communities"

Earlier this Fall, Governor Polis announced that Rick Garcia would be transitioning from DOLA executive director and thanked Rick for his service to the people of Colorado. De Cambra will officially begin at DOLA on Dec. 4. Rick's last day in the office will be Dec. 15.

Following De Cambra's departure, Press Secretary Conor Cahill will serve as acting communications director, and Deputy Chief of Staff Danielle Oliveto will oversee community engagement.

CLIMATE

ANNUAL RESILIENCY SUMMIT

The Colorado Resiliency Office will host the 2024 Annual Resiliency Summit virtually on Jan. 25. The theme is "Stories of Resilience: Uniting for Climate Adaptation." The summit aims to foster a transformative dialogue on climate adaptation through the power of storytelling. By sharing narratives of resilience, collaboration, and collective action, participants will explore how storytelling can build understanding, inspire action, and bridge divides for a sustainable future. Registration is online, <https://tinyurl.com/4xjma3em>.

SOLID WASTE

OPPORTUNITY TO SERVE ON ADVISORY COMMITTEE FOR LANDFILL GRANT PROGRAM

The Colorado Department of Public Health and Environment is accepting applications for the Closed Landfill Remediation Grant Program Advisory Committee. The advisory committee is a volunteer committee that will assist the department with reviewing closed landfill remediation grant applications and making recommendations for grant awards. The department will recommend advisory committee applicants to the commission for appointment at the February 2023 commission hearing. The application is online at <https://tinyurl.com/yux7dz39>.

BROADBAND

PUBLIC COMMENT PERIOD ON FUNDING PROPOSAL

The Colorado Broadband Office (CBO) has its sights set on a transformative goal: bridging the digital divide in our state once and for all. With \$826.5 million allocated to the Broadband Equity, Access, and Deployment (BEAD) program, the CBO aims to connect every unserved and underserved community, foster network resiliency, and ensure reliable internet connectivity is available to all Coloradans.

Colorado's BEAD Initial Proposal Volume 2 is open for public comment until Nov. 27. This crucial phase invites residents, orga-

nizations, nonprofits, local governments, and service providers to contribute their insights and perspectives, shaping the path for the equitable distribution of BEAD funds. Given the indispensable role of internet connectivity in our lives — including education, healthcare, and economic growth — this initiative stands as a crucial step towards a more connected and prosperous future for all.

BEAD is a U.S. government program providing \$42.45 billion to expand high-speed internet access across the United States. The CBO's Initial Proposal Volume 2 can be read and comments submitted at <https://tinyurl.com/2zpnht8>.

WAIVER OF LETTER OF CREDIT REQUIREMENT

The National Telecommunications and Information Administration has taken action to ensure robust participation in the Broadband Equity, Access, and Deployment Program by releasing a programmatic waiver for the letter of credit requirement. Some stakeholders noted that the letter of credit requirement could have had an adverse effect on smaller providers, preventing them from participating in the program. More information is available on the program's website, <https://tinyurl.com/pvx7x835>.

FROM PAGE 1

Colorado Springs voters rejected the city's request to retain \$4.75 million of 2022 revenues for the construction of a police department training facility.

HOME RULE

Erie voters adopted a home rule charter to become Colorado's 106th home rule municipality.

Superior voters approved forming a home rule charter commission to draft a proposed home rule charter.

GOVERNANCE

In **Las Animas**, two separate questions to make the city clerk and the city treasurer appointed rather than elected positions failed.

Mt. Crested Butte residents voted to extend the consecutive term limits for councilmembers to three terms.

MARIJUANA

Voters in **Olathe** authorized medical and retail marijuana sales, as well as a 5% tax on retail sales of marijuana products. **Sterling** voters authorized medical and retail marijuana sales but rejected a 5% tax on retail sales of marijuana products.

Voters in **Lochbuie** clarified that they do not support marijuana sales.

Ault voters passed a tax on retail marijuana sales to fund general operations. **Moffat** voters rejected revisions to an excise tax on marijuana sales.

ELECTION CHANGES

Voters in **Evans** and **Log Lane Village** passed measures authorizing their municipalities to move regular elections to November of even-numbered years.

Westminster voters clarified that they do support electing some or all councilmembers from geographic wards rather than at-large.

Voters in **Moffat** rejected a measure to eliminate term limits for elected officials.

CHARTER AMENDMENTS

• **Aurora** — approved amendments making changes to the probationary period for police officers and firefighters and the police promotion consideration process, reducing restrictions on lateral entry police and fire employment processes, and increasing the number of authorized police division and deputy chief officers and clarifying exceptions of police deputy chiefs and commanders from civil service membership but rejected an amendment to replace gender-specific terms with gender-neutral nouns in its charter

• **Boulder** — approved a set of administrative charter cleanup amendments removing the requirement that signers to petitions appear personally before the city clerk and changing timing provisions of filing a petition and the number of days the city clerk has to approve a petition and verify petition signatures

• **Commerce City** — approved allowing publishing of legal notices on the city's website

• **Craig** — rejected amendments changing the makeup of city council to select a council president from among the council in lieu of an elected mayor and authorizing the city manager to grant revocable permits for franchises and public utilities

• **Dacono** — approved amendments requiring council to appoint and remove appointed city officers by resolution and setting city manager employment expectations, incorporating an "Open Government Policy" for the council, and amending provisions relating to new councilmembers taking office and the appointment of a mayor pro tem

• **Englewood** — likely rejected amendments relating to provisions regarding initiative, referendum, and recall of elected officials, authority to approve subdivision plats, and authority to approve contracts and land conveyances

• **Fort Collins** — approved amendments changing qualifications for elective

office to replace the general prohibition against convicted felons holding elective office and clarifying language around the referendum and petition process but rejected an amendment removing residency requirements for certain city employees from the charter

• **Golden** — approved an amendment replacing terms used to describe city officers with generally applicable terms

• **Grand Junction** — approved an amendment increasing the authorized lease term for municipal property from 25 years to 99 years when the property is to be used for workforce housing projects but rejected an amendment increasing council salaries and permitting councilmembers to purchase health insurance through city policies

• **Greeley** — approved an amendment changing the titles of several positions within the fire department but rejected an amendment changing the definition of "police officer" to include sergeants

• **Hayden** — approved an amendment regarding vacancies in office but appears to have rejected amendments eliminating the town finance director position as a council-appointed position and reducing the residency requirements for electors

• **Loveland** — approved amendments prohibiting taxes or fees on the retail sale of human food for home consumption and requiring voter ratification of certain urban renewal plans

• **Mountain View** — approved amendments concerning charter organization and gender-neutral language, local term limits, town council vacancies, prohibiting financial interests of elected officials in town contracts, town council meetings, and budgetary procedures

• **Northglenn** — approved an amendment updating charter language to be gender-silent

• **Parker** — approved amendments concerning powers of the council, organization of municipal government, and swearing in of police officers but rejected an amendment concerning gifts and donations

- **Steamboat Springs** — approved extending the deadline for the city’s independent audit
- **Snowmass Village** — approved an amendment allowing elected officials to serve on town boards and commissions as non-voting members
- **Telluride** — approved an amendment conforming the charter’s definition of “qualified elector” with state law
- **Trinidad** — approved an amendment to remove the municipal landfill as an enterprise but rejected an amendment to amend its charter to remove a font size requirement for legal publications
- **Westminster** — approved amendments clarifying budget and contracting procedures and allowing publishing of legal notices on the city website

OTHER ISSUES

Boulder voters passed an initiated ordinance asking voters if the city should prioritize the removal of certain prohibited items on city property near school property or sidewalks.

Brush, Commerce City, and Sterling voters clarified that they believe backyard chickens should be allowed within city

limits. Additionally, **Commerce City** voters clarified that they believe backyard bees should be allowed within city limits but ducks should not.

Dacono residents appear to have rejected a measure to join the High Plains Library District.

Voters in **Dolores** approved a measure to donate property to Dolores Fire Protection District but rejected a measure allowing the town to publish ordinances by title only.

Fraser voters rejected the sale of Mural Park with the intention of using the sale’s proceeds to acquire land for use in connection with an arts center or other public purposes.

Steamboat Springs voters passed measures increasing council compensation and allocating 75% of short-term rental tax revenues through 2042 to the Yampa Valley Housing Authority for affordable and attainable housing at Brown Ranch.

Walsenburg residents likely clarified that they do not want the city to establish a waste and recycling collection and disposal system.

HOUSING

Municipalities across the state found mixed success in funding affordable and workforce housing initiatives. The ballot measures highlighted below are explained earlier in this article.

Ridgway and **Winter Park** voters approved lodging tax increases with affordable housing as an approved expenditure. **Salida** voters rejected a lodging tax increase meant to fund affordable housing. **Telluride** received approval to retain and expend all revenues from the town’s 2021 lodging tax to fund affordable housing.

Fort Collins and **Longmont** voters rejected property tax increases to fund affordable housing projects.

Steamboat Springs received approval to allocate 75% of the city’s short-term rental tax revenues to the Yampa Valley Housing Authority through 2042 for affordable and attainable housing at Brown Ranch.



RESEARCH CORNER

Coloradans and the cities and towns where they live



Colorado population
5,838,736



Municipalities in Colorado
273



Coloradans who live in cities or towns
4,353,099



Home rule municipalities
106
Residents living in home rule municipalities
4,096,130



Newest home rule municipality
Erie



Statutory municipalities
165
Residents living in statutory municipalities
255,674



Territorial charter towns
1
Residents living in territorial charter towns
1,295



Largest municipality
Denver
712,637



Smallest municipality
Lakeside
16



CML municipal members
270



City/town administrators/managers
190



Municipal mayors, councilmembers, and trustees
1,600

75%

of Coloradans live in a city or town

94%

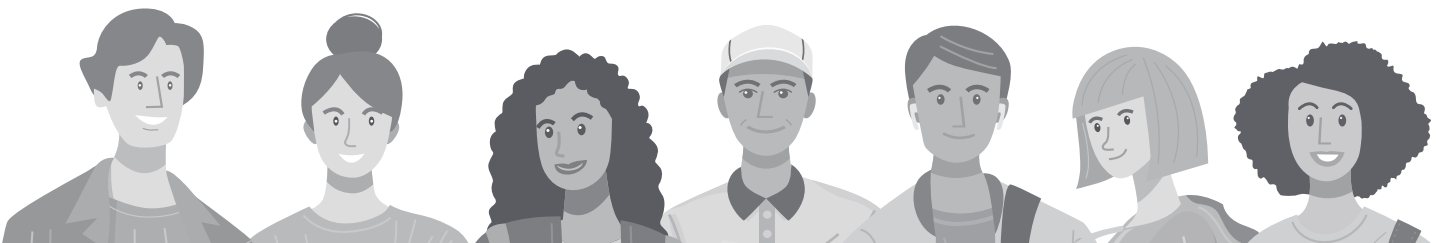
of Colorado's municipal population lives in a home rule municipality

42%

of Coloradans live in the state's 10 largest cities

71%

of municipalities have less than 5,000 residents



Data visualization by Rachel Woolworth, CML municipal research analyst, and Alex Miller, CML publication and design specialist. Population figures courtesy of the Colorado State Demography Office, 2022

CML LEGAL CORNER



State and local solutions to provide property tax relief

Robert Sheesley, CML General Counsel

Property tax revenues may be significantly increased next year for many local governments because of dramatic increases in residential property valuations. Following voters' rejection of Proposition HH, Governor Polis has called a special legislative session to start on Nov. 17 to consider limited topics focusing on property tax for the 2023 property tax year. For some municipalities, the question following the session will be whether any localized property tax relief is warranted.

Municipalities should watch the special session closely to measure any reduction in property tax revenues against any state-funded "backfill," or reimbursement to local governments for revenue that would be received otherwise. The special session is likely to consider temporary reductions to property assessment rates, property value reductions, revenue increase caps, and the scope and extent of backfill. The session may also address the deadline to certify a mill levy (currently, Dec. 15), a potential equalization of TABOR refunds, rental assistance, and other issues.

EXISTING REVENUE LIMITS

For some municipalities, the question may go no further than existing limits on revenue growth. The Taxpayer Bill of Rights ("TABOR"), Section 7(c), limits property tax revenue increases to inflation in the prior calendar year plus an annual growth factor; any excess revenue collected must be returned. A statutory municipality, under C.R.S. § 29-1-301, must avoid exceeding the statutory 5.5% growth cap over the prior year's revenue.

These limits prevent increases in property valuation from translating to substantially increased property tax bills based on municipal mill levies. If voters have approved property tax "de-Brucing" measures or an override of the statutory limit, however, there may be room for local adjustments.

TEMPORARY CREDITS AND REDUCED MILL LEVIES

TABOR permits refunds of excess revenue to be made through "any reasonable method." As explained in the CML publication, *TABOR: A Guide to the Taxpayer Bill of Rights*, "In 1993, the General Assembly adopted a simple method for municipalities to effect a property tax credit or a temporary mill levy rate reduction." C.R.S. § 39-1-111.5(1). When certifying a mill levy, the municipality could temporarily reduce the mill levy or certify a credit "expressed in mill levy equivalents" that would reflect a temporary reduction on a property tax bill.

Those municipalities that want to reduce increases in property tax bills can consider using such temporary tax credits or mill levy reductions in the same manner. Legislation in 2023 (Senate Bill 23-108) codified the practice of using this TABOR refund method to reduce property tax revenue for other reasons, such as tax relief. On an annual basis, local governments can use temporary property tax credits or mill levy reductions to reduce property taxes due to provide temporary property tax relief. C.R.S. § 39-1-111.5(1).

By employing a temporary mill levy reduction, local governments can raise their mill levy back up in future years.

The new legislation requires that any renewal occur annually, aligning with the annual requirement to certify a mill levy. As CML's TABOR guide states, "Any "temporary" credit or rate reduction is just that, and the rate can be increased again to its original level without a vote of the people."

MORE OR LESS?

After accounting for the changes made in the upcoming special session, municipalities not subject to the TABOR or statutory growth caps may consider whether they should make further changes to property tax revenue for the 2023 property tax year. Before making any local adjustments, municipalities should consider the amount of revenue reduction, whether any state-funded backfill adequately covers any losses (or at least losses against what revenue might be expected in a more normal year), and opportunities to coordinate with other taxing entities.

The benefit to taxpayers from a temporarily modified municipal property tax levy may exceed the benefit to the municipality from additional revenue. However, a municipality that is heavily dependent on property tax revenue might choose to save money or pay for delayed projects. Other municipalities might reduce debt, creating options to reduce taxes in the future or create new financing sources for other projects.

This column is not intended and should not be taken as legal advice. Municipal officials are always encouraged to consult with their own attorneys.



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