



# NEWSLETTER

Vol. 49, No. 24, December 1, 2023

## Special session produces property tax legislation

### Bills provide property tax relief, backfill for some municipalities

By Elizabeth Haskell, CML legislative and policy advocate

**G**ov. Jared Polis called the General Assembly into a special session in response to the defeat of the ballot initiative Proposition HH. The governor's call directed the legislature to consider the following issues:

- a property tax relief package to reduce Coloradans' property tax burden in 2023
- rental assistance for fiscal year 2023-24
- adjustments to the Earned Income Tax Credit (EITC)
- Taxpayer's Bill of Rights (TABOR) refunds for 2023
- school nutrition programs in the summer months

The legislature introduced 14 bills, seven of which passed. Four bills have been signed into law by Polis thus far. Two of the bills that were enacted are of great interest to municipalities: Senate Bill 23B-001, concerning reduction in 2023 property tax, and House Bill 23B-1003, concerning a property tax task force. All seven bills are summarized below.

#### **SB23B-001 — CONCERNING REDUCTION IN 2023 PROPERTY TAX — SIGNED BY THE GOVERNOR**

##### **Reduction in valuation and actual value.**

The bill reduces the valuation for assessment of multi-family residential real property and all other residential real property to 6.7% of the amount equal to the actual value minus the lesser of \$55,000 or the amount that causes the valuation to be \$1,000 for property tax year 2023.

**State reimbursement.** The bill requires the state to reimburse local governmental entities using monies in the state General Fund for lost property tax revenue resulting from the reductions in valuation and actual value. The bill specifies that reimbursements are calculated using the entities' mill levy for the 2022 property tax year, excluding bond or contractual mills. The bill provides the following reimbursements for lost revenue:

- 100% of revenue lost to fire districts, health districts, and ambulance districts.
- 100% to other entities in proportion to the amount they spend to provide fire protection services.

• For entities located in counties with less than 300,000 in population:

- 100% of revenue lost to entities that had an increase in assessed value of real property from property tax year 2022 to property tax year 2023 of less than 10%; and

- 90% of revenue lost to entities that had an increase of at least 10%, but less than 15%, in assessed value of real property between the 2022 and 2023 property tax years.

• For entities located in counties with greater than 300,000 in population:

- 100% of revenue lost to library districts, sanitation districts, water districts, and municipalities that had an increase in assessed value of real property from property tax year 2022 to property tax year 2023 of less than 10%;

- 90% of revenue lost to library districts, sanitation districts, water districts, and municipalities that had an increase in assessed value of real

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# EMPOWERED CITIES AND TOWNS, UNITED FOR A STRONG COLORADO

## NLC City Summit in Atlanta kicks off 100th year celebration

The National League of Cities (NLC) annual City Summit was held in Atlanta Nov. 16-18. Atlanta Mayor Andre Dickens welcomed nearly 4,000 municipal leaders, staff, and advocates and said “Local leaders are on the front lines in these issues facing our residents, and we know better than anyone that we solve problems by drawing circles and not by drawing lines, and that is what the NLC will do this week ...”



Laura Weinberg

Attendees chose from among 40 workshops on resilience to public safety, expanding transportation options, and promoting equitable economic development and workforce development, as well as numerous mobile tours.

Newly elected NLC President David Sander of Rancho Cordova, California in his incoming speech unveiled the power of municipalities as “laboratories of democracy: partnership, innovation and service.”

NLC also elected and reelected 26 NLC Board members, including Golden Mayor Laura Weinberg. Weinberg also serves

on the CML Executive Board and is the incoming chair of the Metro Mayors Caucus. Ending their terms on the NLC Board were Mayor Stephanie Piko, Centennial; Councilor John Fogle, Loveland; and CML Executive Director Kevin Bommer.

City Summit ended with a grand kick-off to NLC’s 100th year. CML, which is just wrapping up its 100th year, was one of the state leagues that helped found NLC back in 1924. The NLC 100th year will include a roadshow that will bring NLC to 100 cities across the country. Cities can apply to join the roadshow at [nlc100.org](https://nlc100.org).

### CML EVENT

#### 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 available 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>.

- **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



COLORADO MUNICIPAL LEAGUE **NEWSLETTER**

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## Dee Wisor to retire

By Robert Sheesley, CML general counsel

CML congratulates Dee Wisor on his retirement at the end of 2023 after nearly 50 years of legal practice. Wisor began his career as the staff attorney for CML in 1976 before embarking on a private practice focusing on public finance that has touched countless public projects in Colorado and beyond. As a leading Colorado expert on the Taxpayer Bill of Rights, Wisor has been a frequent speaker at CML conferences and contributor to CML publications on topics ranging from funding public projects to TABOR to campaign finance.

David Broadwell, former CML general counsel, said, "I would say Dee Wisor



is the closest we will ever see to an irreplaceable resource for local governments in Colorado. Not just for municipalities, but also for counties and special districts. He even served as an

elected school board member, and may be one of the few people in Colorado who can actually explain the Colorado School Finance Act! Dee's earliest connections to CML inspired all of us who followed in his footsteps."

Kevin Bommer, CML executive director, reflected, "Dee's legacy as one of the most distinguished public finance legal minds is secure. One can throw a rock about anywhere in this state and likely hit some project or building he helped make happen."

CML is grateful for Wisor's endless support for CML, Colorado's municipalities, and the officials and attorneys who have called on him for help over the years.

## Kersey unveils department of community experience

By Kharyl Jackson, CML marketing and communications specialist

A significant occasion marks a new era for the tight-knit community of Kersey, as the recreation department is rebranding as the department of community experience.

This change not only reflects the steps taken toward enhancing quality of life in the community, but it also displays the evolving nature and spirit of its residents.

The decision to rename the department came about after months of discussions and under the guidance of the town manager and board. The goal was to create a name that resonates with the diverse interests of residents of all ages, backgrounds, and abilities, capturing the town's unique character.

"The title of 'recreation department' limits the scope of our work to traditional sports and community gatherings. Our scope involves all aspects of how our community experiences Kersey, from parks to downtown projects to communications," said the Kersey Recreation Director Brandon Unruh.

The new department of community experience will operate the Kersey Community Center, which will continue to host local organizations, such as the Kersey Chamber of Commerce, Kersey Seniors, and Lions Club, and offer health programs including:

- Fitness center: offering a range of classes such as yoga, Pilates, Zumba, and high-intensity interval training

- Sports recreation: including flag basketball, soccer, and volleyball

- Senior programs: the Kersey Area Seniors meet every Tuesday and Thursday for good food, friends, and conversation

The announcement of the department's name change marks a significant milestone in the town's journey and stands as a testament to its commitment to the well-being and enjoyment of its residents. The municipality hopes the department will become a central part of life in Kersey, shaping the future and enhancing the quality of life for everyone in the community.

## Feedback sought on plans for inclusive emergency alert systems

Public feedback is essential to enhance the accuracy and effectiveness of Colorado's emergency alerting systems. From Dec. 7-20, the Natural Hazards Center at the University of Colorado Boulder is accepting public comment on how to build inclusive alert and warning systems. To participate, interested parties can:

- Review a draft report: The report will summarize findings from a recent study on inclusive alert and warnings systems in Colorado.
- Provide written feedback: Comments can be submitted through an online form.
- Join a virtual meeting: Share feedback

with the research team at a virtual meeting Dec. 14. Registration is available at <https://tinyurl.com/yebfjdz7>.

The draft report and feedback form will be made available online Dec. 7. More information is available on the project website, <https://tinyurl.com/mst824d5>.

## Colorado Springs wins awards for planning, parks and recreation

The City of Colorado Springs received multiple awards in 2023 for the outstanding efforts of both the planning department and parks, recreation and cultural services department.

The Planning Department accepted two awards from the American Planning Association Colorado Awards for the RetoolCOS project, which resulted in the adoption of a new and modernized Unified Development Code earlier this year.

The parks, recreation, and cultural services department received two awards from the Colorado Parks and Recreation Asso-

ciation. The award program celebrates the individuals and organizations that contribute to the success and value of parks and recreation throughout the State of Colorado.

The parks, recreation, and cultural services department also received an award for the renovation of Panorama Park, which was completed last year. Panorama Park reopened on Aug. 20 after undergoing the largest neighborhood park renovation in city history. Among the new park features that residents can enjoy are a splashpad, universally accessible

playground, bike park with three separate courses to accommodate riders of all skill levels, a youth area with skateable features, a custom-designed climbing boulder, basketball courts, fitness stations, a multi-use sports field, and a community-made tile art mural comprised of more than 7,000 tiles.

“These awards are a credit to the hard work, innovation, and heart of our city staff, leaders, and community partners who strive every day to bring their best to serve Colorado Springs residents,” said Mayor Yemi Mobolade.

### FROM PAGE 1

property from property tax year 2022 to property tax year 2023 of at least 10%, but less than 15%; and

- 65% of revenue lost to all entities not identified above that had an increase of less than 15% in assessed value.

If the total of all reimbursements described above exceeds \$54 million, fire districts are fully reimbursed first, followed by any local governments for which assessed values decreased or did not change between the 2022 and 2023 property tax years. Following these reimbursements, all other reimbursement amounts are proportionally reduced so that the total reimbursements remain below \$54 million. The State Treasurer is directed to reduce a local government’s reimbursement if necessary to prevent it from exceeding its local TABOR limit. The bill does not change reimbursement provisions previously established in SB 22-238. Local governmental entities for which the assessed value of property increased by 15% or more between the 2022 and 2023 property tax years are not reimbursed for revenue reductions established in the bill.

**Funding for school districts.** The bill transfers \$146 million from the General Fund to the State Education Fund to be used to offset reductions in school district property tax revenue.

**Extended deadlines.** For the 2023 tax year, the bill extends various certification,

reporting, and budgeting deadlines for school districts and local officials based on the changes to property valuations.

### **HB 23B-1003 — CONCERNING A PROPERTY TAX TASK FORCE — AWAITING SIGNATURE OF THE GOVERNOR**

HB 23B-1003 creates a 19-member commission on property tax, which includes a mayor or city council member appointed by CML. The commission is charged with identifying, considering, and evaluating legislative options for a permanent and sustainable property tax structure that protects property owners from rising tax bills while maintaining stability for local governments and public schools. The task force will start meeting in early December and will present its recommendations to the governor and the General Assembly by March 15, 2024.

### **OTHER LEGISLATION**

**SB 23B-002 — Summer electronic benefits transfer program.** The bill establishes the summer electronic benefits transfer program that will provide food benefits to low-income students during the summer months when students are not in school. The bill is awaiting the governor’s signature.

**SB 23B-003 — Identical TABOR refund.** The bill creates a new temporary refund mechanism replacing the sales tax refund

mechanism for fiscal year 2022-23. Taxpayer refunds using the sales tax refund mechanism are based on six adjusted gross income tiers and vary by tier. Under the bill, each qualified individual is eligible to receive an identical refund payment of \$800 for a single filer and \$1,600 for joint filers. The bill was signed by the governor.

**HB 23B-1001 — Emergency rental assistance grant program.** The bill establishes an emergency rental assistance program which will provide grants to residential tenants who have an annual household income of 80% or less than the area median income and who are at risk of eviction or displacement. The bill is awaiting the governor’s signature.

**HB 23B-1002 — Increased Earned Income Tax Credit 2023.** The bill creates a one-time TABOR refund mechanism for excess state revenues for state fiscal year 2022-23 that are required to be refunded in fiscal year 2023-24, by expanding the Colorado EITC from 25% to 50% of the federal EITC. The bill was signed by the governor.

**HB 23B-1008 — Appropriation for the Department of Treasury.** The bill funds an administrative full-time employee in the Department of Treasury to provide support to the property tax deferral program in anticipation of increased taxpayer eligibility and increased volume of applications received in the current year. The bill was signed by the governor.

# THE FACES OF PUBLIC SERVICE



CML is profiling various elected officials in cities and towns across the state concluding or continuing long terms of public service. Many of these officials have served municipal office for years, others for decades.



## MARC WILLIAMS, ARVADA MAYOR

*City of Arvada mayor 2011-2023, councilmember 1999-2011*

**Q:** What does serving municipal office mean to you?

**A:** It has been my honor and privilege to serve the citizens of Arvada as a councilmember and mayor for 24 years. There is no level of government closer to the people than municipal government. As local elected officials, we are the most approachable, by phone, email or at the grocery store. As such, we can and do respond to citizen concerns or questions promptly. I have enjoyed the ability to get answers for citizens and address their issues. I am proud of what I have seen accomplished in Arvada, particularly with the transformation of our Olde Town area, our transit-oriented developments, and needed roadway and traffic improvements. I am equally proud of Arvada's ongoing support through some tough times of our excellent police department.

**Q:** What is one thought you would like to leave with those currently serving or soon to take municipal office?

**A:** My thoughts to those continuing or entering public service: take your responsibilities seriously, but don't take yourself too seriously. Always disagree agreeably. There are no Republican or Democrat potholes or utilities. Keep local politics non-partisan.



## ROBIN CROSSAN, STEAMBOAT SPRINGS CITY COUNCIL PRESIDENT

*City of Steamboat Springs council president 2021-2023, councilmember 2015-2021*

**Q:** What does serving municipal office mean to you?

**A:** Hours of reading, hundreds of meetings, and thousands of emails. That's what serving is. What does it mean? Serving public office is the tremendous responsibility of working within the framework that was decided years ago to keep the budget balanced, streets paved, the water, sewer and transit running, the police and firefighters able to react in minutes, land use compliance, and keeping our parks beautiful and the city's historic Howelsen Hill accessible to the public all the time.

Serving means being out and about and listening to members of my community on a daily basis, both of which keep me grounded. Sometimes it means making a tough, unpopular decision. That's the role of a public servant. Remember who elected you; serve your entire community.

Why serve? Because I enjoy doing good for my community. No accolades, no bells and whistles, just helping move ideas and projects forward, laying the groundwork for sound governance for our future elected officials.

**Q:** What is one thought you would like to leave with those currently serving or soon to take municipal office?

**A:** Stay the course. Work towards your council's goals. Do your homework. Make connections and talk to your community – all ages, every day of the week. Respect municipal staff. Go to as many functions as you can and represent your community proudly. And, have fun!

## RESEARCH CORNER

### A numerical snapshot of November's municipal elections

83

municipalities with a November election

23

municipalities with candidate-only elections

25

municipalities with ballot measure-only elections

35

municipalities voted on candidates and ballot measures

803,186

votes cast in support of ballot measures;  
561,839 votes cast in opposition of ballot measures

123

municipal ballot measures considered across the state

66%

of municipal ballot measures passed; 34% failed

13

tax increases passed; 17 failed

72%

of charter amendments passed in home rule municipalities

4

ballot measures related to affordable housing passed; 3 failed

3

municipalities supported allowing backyard chickens within city limits

2

municipalities authorized medical and retail marijuana sales

1

municipality voted to adopt a home rule charter; 1 municipality voted to form a home rule commission

33

mayors elected or reelected

*Editor's note: election results are unofficial and subject to change*

Data visualization by Rachel Woolworth, CML municipal research analyst, and Alex Miller, CML publication and design specialist

# CML LEGAL CORNER



## Is it time to abandon remote public comment?

By Robert Sheesley, CML general counsel

During the COVID-19 pandemic, municipalities widely adopted virtual meeting policies that included options for the public to address the governing body by telephone or video call during general public comment periods and public hearings. These options for remote public comment have been retained despite meetings largely being held in person. Just because technology makes remote comment possible, however, does not mean that continuing it is in the best interests of the municipality.

Recent episodes suggest a need to rethink how to conduct general comment periods when remote options are offered, or whether to have a remote option at all. Public comment periods have frequently become stages for performances to viewers, rather than addresses to the governing body. Worse, this month several Colorado municipalities saw groups of speakers use fake names and addresses to make antisemitic statements and other comments having no bearing on municipal business.

Remote comment options are no longer necessary to ensure public health and have become primarily a method of inclusion in government. (In some instances, remote comment may be considered an accommodation for a person with a disability that is outside the scope of this discussion.) The value of expanded participation is diminished, however, if business is delayed or if members are distracted by the commentary.

### BOUNDARIES OF PUBLIC COMMENT

In general, a council or board meeting is for conducting city or town business as reflected in the meeting agenda. Officials and the public expect the body to address

the agenda meaningfully and in a timely manner. As an adjunct to a regular meeting, many municipalities also allow a public comment period, by local law or practice.

A comment period is a venue for free speech (including spoken words and expressive conduct) protected by the First Amendment to the U.S. Constitution and Article 2, Section 10 of the Colorado Constitution. The government typically cannot restrict a speaker based on the viewpoint (or opinion on a subject) they express through speech or expressive conduct. When the right to speak is provided, protecting First Amendment rights should be first in a chairperson's mind.

Often, comment periods allow the public to speak on any topic of their choosing. The content of speech often can be limited in a general comment period, provided the restriction is grounded in the law that creates the comment period. For example, that authorization may permit comment "on matters listed in the agenda" or "on matters related to the business of the city." Even then, determining whether speech relates to a particular item can be a difficult task. Public hearings, in contrast, can be more regulated as to the subject and speakers.

Within constitutional boundaries, local law or practice establishes all other requirements for public comment period. If the law is "viewpoint neutral," the municipality can regulate the "time, place, and manner" of public comment in a uniform way. Note that some speech is not protected, like speech that is directed to incite imminent violence or lawbreaking and is likely to do so.

### MODIFYING REMOTE COMMENT OPTIONS

The simplest solution may be to remove remote comment options entirely. If

remote comment options are too valuable to eliminate entirely, then restrictions generally would be appropriate if they do not discriminate based on the speaker's opinion or, except where local law creates a narrow scope for the comment period, the subject of the comments. There can be time limits for individual speakers, a total time limit for public comment, a limit on the number of speakers, or an overall time limit on public comment. Pre-registration, coupled with a lottery or first-come, first-serve system, can complement meeting management. Some communities might hold a public comment period before the business meeting or defer comment until after business is completed.

Speaking at a meeting may carry unique weight, but alternate methods of communication can provide the same or better access to officials. E-mail, online comment submittal forms, town hall-style meetings, and one-on-one communications allow a member of the public to speak directly their representatives. Other means of communicating also support reasonable restrictions on commenters.

The time to evaluate whether this manner of public comment should be tolerated is before it occurs, not as a quick reaction to a troubling meeting. A governing body, in consultation with its attorney, should ask, "Is this tool useful for members of our community or has it become a distraction from public business?" and "Are we willing to allow our meeting to be used this way?" If there is any uncertainty, a body should ensure that its meeting regulations align with the purpose of allowing remote comment.

*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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