Municipal Elections																																	
Municipal Tax/Tax Rate Questions, updated April 2026																																	
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Aguilar	Establish sales and use tax.												pass																						
Akron	Sales tax increase of 1%, unearmarked.								pass																										
	I.5 mill levy increase to fund senior/community ctr. Operations												pass																						
	0.6 sales tax increase and 3.264 mill levy increase																fail																		
	0.5 sales tax and 4.4 mil levy increase for recreation & swimming pool																pass																		
Alamosa	Increase taxes by $650,000 by continuing 1/2% sales and use tax; revenue generated earmarked for design and construction of a wastewater treatment facility							pass																											
	Increase taxes by up to $1.8 million by imposing a city-wide sales tax of up to 1.4%; the tax to be collected only in the event that Alamosa County 2% sales and use tax is modified by election							fail																											
	Increase by $797,160 annually for existing wastewater treatment facility and construction of arsenic treatment plant											pass																							
	Increase taxes by $889,000 by continuing the ½ cent sales and use tax; revenue generated earmarked for design, construction and maintenance of a mandated arsenic removal water treatment plant													pass																					
	1% sales tax for county jail, road and bridge and other capital and operating expenses														fail																				
	5% mj sales tax																									pass									
	.5% sales tax for roads for ten years																											pass							
Alma	Additional mill levy not to exceed 9 mills		pass																																
	Sales tax increase of 1% for open space preservation								pass																										
	Lodging tax of $2/day																										pass								
	increase lodging tax from $2/day to 4.5% of rental fee																																		pass
Antonito	Tax increase to raise mill levy to 20.148 mills for street improvements										pass																								
Arriba	2% sales tax increase for capital investments																										fail								
	2% sales tax increase for capital investments																																pass		
Arvada	Sales tax increase for additional police (from 3% to 3.21%)	pass																																	
	Sales tax increase (.5%) for open space		fail																																
	Increases taxes by $4.5 million through the imposition of a 2% road impact tax on the sale of newly constructed dwelling units; revenue to be used to minimize impact of increasing traffic on commonly used roads							fail																											
	Sales and use tax increase of .45% for street improvements										fail																									
	Increase taxes for lodging services											fail																								
	Increase taxes by $3.1 million with additional sales and use tax of $.0025 for expansion of police department.													pass																					
	Half cent sales tax for streets																								fail										

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Aspen	Extend real estate transfer tax (1%) for affordable housing		pass																															
	Extend real estate transfer tax (0.5%) for Wheeler Opera House until Dec. 31, 2019					pass																												
	Extend existing .45% sales tax for affordable housing and day care							pass																										
	Increase sales tax for affordable housing							fail																										
	Increase sales tax for parks							pass																										
	Increase taxes (net of any constitutionally required tax cuts) by imposing a new visitor benefit tax of 1.0% on lodging for tourism promotion and regional transportation authority							fail																										
	Extension of existing 1% real estate transfer tax through 2024, earmarked for purchase of land, construction and maintenance of employee housing.									pass																								
	0.20% sales tax terminating on June 30, 2005 to lease, operate and equip the Isis Theater building, with any excess funds dedicated to youth art programs and events									fail																								
	0.45% sales tax to replace expiring .25% sales tax for parking garage, mass transit														fail																			
	0.15% sales tax to replace expiring .25% sales tax for transit services and pedestrian amenities															pass																		
	2.1% use tax on construction materials															pass																		
	Extension of .45% sales tax earmarked for affordable housing and day care																pass																		
	1% increase in lodging tax to promote tourism																		pass																
	New 0.3% sales tax until Dec. 31, 2016 for school district																				pass														
	.3% sales tax for education																								pass										
	1/2% real estate transfer tax for visual & performing arts																								pass										
	sales tax increase on tobacco products																									pass									
	extend sales tax for school district																												pass						
	Expand the use of real estate transfer tax																													pass					
	sales tax increase and extension of existing tax approved in 2012																																		
Ault	Sales and use tax increase (1%).												pass																						
	Property tax mill levy increase to a total of 10 mills																								fail										
	Mill levy increase of 5.273 mills to total of 12 mills																										fail								
	increase sales tax by 1% for street improvements and maintenance																																		fail
Aurora	Sales tax increase for additional police and jail (from 3.5% to 3.75%)	pass																																
	Tax increase of $1,748,000 for new cultural center										fail																								
	Tax increase of $23,940,000 for new museum facility										fail																								
	Tax increase of $596,000 for new central library										fail																								

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	Tax increase of $10,400,000 from a 4 mill property tax to provide funding solely for public safety costs													fail																				
	New retail marijuana tax of 5% up to 10%																						pass											
	Tax increase of $5,924,000 from a 2 mill property tax increase for police, fire and public safety communications																						fail											
	Tax increase of $4,991,000 from 1.685 mills property tax for public safety and transportation																						fail											
	Medical marijuana sales and use tax of 4%																										fail							
Avon	New 4% use tax on construction materials										fail																							
	0.35% sales tax increase for sustainable transit project and related capital improvements																			fail														
	Tobacco sales tax: 15 cents per cigarette, 40% on other tobacco and nicotine products																										pass							
	2% excise tax on short-term rentals to be used for housing																													pass				
	4% use tax on construction materials for any municipal purpose																															fail		
Basalt	New 2% use tax on building materials				fail																													
	New 2% use tax on motor vehicles				fail																													
	Increase sales and use tax by 0.2% for mass transit								pass																									
	Lodging tax											pass																						
	Sales tax increase from 2% to 3%, with increase dedicated for capital improvement projects														pass																			
	Earmark no more than 10% of the 1% sales tax for capital improvements to parks, open space and trails																					pass												
	Additional 2% lodging tax																						pass											
	5% retail marijuana tax																						pass											
	1% sales tax for park maintenance & improvement																								pass									
	New sales tax on tobacco and nicotine products																										pass							
	Set mill levy equal to previous year																											pass						
Bayfield	Extend sales tax for capital improvements				pass																													
	1% sales tax for street fund																						fail											
	1% sales tax for street fund																						fail											
	1% sales tax for street fund																							pass											
	Occupation tax on retail marijuana, $10 per transaction																										pass							
	1% sales tax for parks, culture																															fail		
Bennett	New use tax (2%)			pass																														
	.75% sales tax for capital improvement fund																					fail												
Berthoud	Sales and use tax increase (1%) for streets		fail																															
	Sales and use tax increase for 10 years (.5%) for open space		fail																															
	Library mill levy increase from .5 mill to 1.5 mills for library		fail																															
	Sales and use tax increase for streets, land purchases and improvements					pass																												
	Mill levy increase for law enforcement														pass																			

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Municipality	Tax/Tax Rate Issues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Mill levy increase for library materials and programs														pass																				
	3% lodging tax																								pass										
	Extend permanently property tax mill levy																								pass										
	7% sales tax increase for recreational mmj																									pass									
	1% sales tax for recreation improvements																										pass								
	Reallocate sales tax for recreation improvements																										pass								
Bethune	14.332 mills for day to day operations																														fail				
Blanca	1% sales tax increase for road improvements														pass																				
	5% excise tax on retail marijuana																								pass										
Black Hawk	Annual occupational (device) tax increase to $936, which reflects a levy of an additional $186 annual occupational (device) tax on operators located on or adjacent to main street			pass																															
	2& lodging tax for promotion on tourism, CVB, convention center and recreational amenities																	fail																	
	Extension of .15% sales & use tax																	pass																	
	$0.30 tax yearly collected on each sq. ft. of floor space leased, owned, occupied or otherwise maintained within a commercial zone district																		pass																
	Increase device tax up to $300 per device for capital improvement projects, economic development, debt service and core city services																					pass													
	5% medical & retail marijuana tax																						pass												
	Half cent sales tax for marketing																								pass										
	occupational tax on live dealer gaming tables																									pass									
	6% use tax																										pass								
	increase device tax up to $200 per device																											pass							
	device tax on live stadium games																													pass					
	device tax on sports event betting on self-service betting																													pass					
Blue River	Property tax for road improvement															fail																			
	Raise taxes and eliminate property tax																fail																		
	2.5% sales tax																		fail																
	2.5% use tax on building materials and motor vehicles																		fail																
	3.4% accommodations tax																		pass																
	2.5% sales tax																					pass													
Boulder	Authority for occupation tax in lieu of franchise fee	pass																																	
	Trash tax increase (to max. of $5 per month residential; $1 per c.y. commercial); plus $6 million general obligation bond, for recycling program		pass																																
	Education excise tax on new residential construction ($3.43 per s.f.) for school construction		pass																																

Municipal Elections

Municipal Tax/Tax Rate Questions, updated April 2026

Municipality	Tax/Tax Rate Issues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Sales tax increase (.25%), employer occupational privilege tax ($4.83 per employee per month), employee occupational privilege tax ($4.83 per employee per month) and transportation excise tax ($2.40 per square foot commercial; $941 per dwelling unit) for transit improvements		fail																																
	Accommodation tax increase (2.75%), plus $16 million general obligation bond for converting Boulder Theater to conference facility		fail																																
	Sales tax increase (.25%) for park land acquisition for passive and active recreational uses, and park and recreational development, renovation, and refurbishment			pass																															
	Sales/use (.15%), and property tax increase for public safety facilities and services					pass																													
	Sales/use tax increase on telecommunications services and repeal of telephone utility occupation tax					fail																													
	Excise tax increase on new development					fail																													
	Tax increase of up to $2 million from restructuring of development excise taxes to pay for transportation, housing, parks and rec, libraries, fire, police, human services, and other municipal facilities						pass																												
	Increase sales and use tax by 0.09 for affordable housing								fail																											
	Extension of existing .15% sales tax for public safety										fail																									
	Increase taxes by $3.7 million for open space purposes											pass																								
	Increase taxes by $3.7 million for general fund services											pass																								
	Temporary 1-year 1.5% sales tax for fire training center														pass																					
	Climate Action Plan tax (on consumption of electricity)														pass																					
	Extension of .38% sales & use tax																pass																			
	Increase accommodationa tax to 7.5% for general expenses of govt																		pass																	
	3% utility occupation for 5 years																		pass																	
	$1,900,000 tax increase in current utility occupation tax for exploration of muni electric utility and funding distribution system to extend until Dec. 31, 2017, city decided not to create utility, or city delivers service																			pass															
	Extend climate action plan excise tax to March 31, 2018																				pass															
	Extend 0.25 cent sales and use tax until Dec. 31, 2025																				pass															
	Excise tax on retail marijuana of 5 percent--with possible increase to 10 percent--to fund comprehensive substance abuse programs																					pass														
	Increase sales tax by 0.15 cents for transportation construction, mainenance, and services																					pass														

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Municipal Tax/Tax Rate Questions, updated April 2026

Municipality	Tax/Tax Rate Issues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Extend 0.33 percent sales and use tax for the acquisition and preservation of open space land an other general fund purposes																					pass													
	Extend 0.15 cent city sales and use tax to fund transportation construction and services																					pass													
	.3% increase in sales and use tax for capital improvements																						pass												
	7.5% short-term rental tax for affordable housing																							pass											
	Extend utility occupation tax to December 31, 2022																							pass											
	Extend climate action plan excise tax to March 31, 2023																							pass											
	2 cent per oz excise tax on sweetened beverages																								pass										
	increase and extend utlity occupation tax for electric utility																									pass									
	extension of community culture and safety sales and use tax																									pass									
	Oil and gas pollution tax																										pass								
	Extend .15 cent sales and use tax for open space to 2039																											pass							
	40% sales tax on vaping products																											pass							
	Excise tax on residential landlords for tenant legal services																												pass						
	Repurpose utility occupation tax																												pass						
	Extend Community, Culture, Resilience, Safety Tax																													pass					
	Extension of sales tax for general fund and arts/culture																															pass			
	Extend community, culture, resilience, and safety sales tax in perpetuity																																	pass	
Bow Mar	Mill levy increase					pass																													
	Increase property tax by 10 mills for 10 years for road improvements and to purchase property																						pass												
Breckenridge	Sales tax increase of one-half percent, earmarked for open space acquisition (from 2% to 2.5%, effective June 1, 1997)				pass																														
	New 2.5% use tax, with .5% to be paid into open space fund						fail																												
	Increase business & occupational license taxes														fail																				
	Increase accommodations tax to 3.4%																		pass																
	5% medical marijuana tax for direct and indirect costs of mmj																			pass															
	$800,000 increase for child care services																					pass													
	Excise tax on retail marijuana of 5 percent to fund comprehensive substance abuse programs and retail marijuana regulation enforcement and administration																					pass													
	4.5% admissions excise tax on lift tickets for public transit and parking																							pass											
Brighton	Sales tax increase by $.02 for multi-event complex															fail																			
	3% lodging tax for economic development, special events, cultural arts facilities, marketing and advertising and tourism																			pass															
	expand application of current use tax																									fail									

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	4% marijuana sales tax, would also approve marijuana businesses																													fail					
	$2.75 million in first year and then .15% sales tax for public safety																															fail			
Brookside	Increase property tax by 7.205 mills to a 10 mill levy for road maintenance																							pass											
Broomfield	Sales tax increase for open space	fail																																	
	Sales and use tax increase (.25%, from 3.5% to 3.75%), along with $5.74 million revenue bond for open space and parks		pass																																
	Services expansion fee excise tax ($1/s.f. of new residential construction) for capital improvements		fail																																
	Services expansion fee tax on new residential construction for construction of joint-use educational/municipal facilities, for transportation improvements, and for parks and recreation improvements			pass																															
	Increase in services expansion fee excise tax (from $1 to not more than $3) for 13 years to fund municipal facilities and improvements					fail																													
	Proposed 3.75% admissions tax on entry into public places or events					fail																													
	Authorization for city to collect, administer, and enforce sales tax					fail																													
	Apply use tax revenue to purchase or lease of tangible property					fail																													
	5% excise tax on marijuana																												pass						
Brush	Renewal of expiring mill levy for road improvements	pass																																	
	Increase in sales and use tax by .47% for a 10 year period, and .18% thereafter for capital improvements										fail																								
	Sales tax increase for street improvements														pass																				
	5% medical marujuana tax with 50% to be used for general municipal purposes																			fail															
	.40% sales and use tax increase for fire safety																						pass												
Buena Vista	2% use tax on construction materials																fail																		
	0.50% sales tax increase for Capital Improvement Fund																		pass																
	Lodging tax; $3 per room in commercial, $5 elsewhere																										fail								
	5% sales tax on retail marijuana																												pass						
Burlington	1.6% sales and use tax for capital improvements																												fail						
	1% sales and use tax for streets																														pass				
	initiative for 8% sales tax on marijuana																														fail				
	increase lodging tax from 4 to 6 % for tourism promotional fund																																		pass
Calhan	Increase taxes by $50,000 annually by levying 1% sales and use tax for improved transit service within PPTRA boundries and specific roadway capital improvements																				pass														
	1% increase sales and use tax for roads and bridges																				pass														

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	1% sales and use tax to join transit authority																													pass					
Cañon City	Sales tax decrease for food	fail																																	
	Increase taxes by $900,000 by increasing the city=s sales and use tax from 2% to 2.5%; revenues to be used for repair and reconstruction of city streets							fail																											
	Sales tax increase from 2% to 2.5% for street projects								fail																										
	Increase taxes $275,000 annually by 0.1% sales and use tax for non-profit scientific and cultural organizations in the city													fail																					
	New 5% retail marijuana tax that may be adjusted up tp 10%																						pass												
	1% increase on sales and use tax rates for road maintenence																							fail											
	1% sales tax increase on streets																								pass										
	Lodging tax increase																									fail									
	5% lodging tax																										fail								
	Extend 2016 sales tax of 1% for road maintenance																																	pass	
Carbonate	Property tax mill levy increase not to exceed 30 mills for general operations																							pass										pass	
	3% sales tax increase for general operations																							pass											
Carbondale	Sales tax increase for parks and recreation (from 3% to 3.5%)				pass																														
	Increase taxes by $90,000 beginning in 2000 and continuing for 10 years by increase in property tax of 1.5 mills, revenue generated to be used for construction of public streets and related improvements within the town							pass																											
	Increase taxes by $300,000 in 2002 for affordable housing									fail																									
	Lodging tax increases.											pass																							
	Increase taxes by $630,000 annually for parks & rec.												pass																						
	Extend 1.5 mils property tax through 12/31/2020 for public streets, streetscape, and related improvements																		pass																
	Excise tax on retail marijuana of 5 percent to fund comprehensive substance abuse programs and retail marijuana regulation enforcement and administration																					pass													
	Climate Action excise tax (on consumption of electricity)																								fail										
	Property tax mill levy increase 3 mills for capital improvements																								fail										
	Extend 1.5 mils property tax through 12/31/2030 for public streets, streetscape, and related improvements																										pass								
	Tobacco tax																												pass						
Castle Pines	1% sales tax for road maintenance																															pass			
	Property tax increase of 12 mills for rec/open space																															pass			
Castle Rock	Sales and use tax increase (.75%, from 3.25% to 4%) for street improvements (approved Oct. 4, 1994)		pass																																

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	New housing construction tax for police and fire																													fail					
	6.0% lodging tax for parks and recreation																													pass					
	.1% sales and use tax for open space																													fail					
Cedaredge	Increase sales and use tax from 1.5 to 2.0% for town traffic and pedestrian circulation system improvements													fail																					
	Increase from 1.5% to 2% for street improvement															pass																			
	0.5% sales and use tax increase for capital improvements																							pass											
	5% sales tax on marijuana																												pass						
Centennial	Impose property tax of 4.982 mills									pass																									
	Impose a 1.5% sales and use tax, motor vehicles excepted									pass																									
	Increase sales and use tax for transportation and drainage maintenance and projects											pass																							
Center	1% sales tax increase																											fail							
	2% sales tax increase for downtown dev and capital improvements																												pass						
	Dedicate pre-existing sales tax to gen fund and econ dev fund																																pass		
Central City	Impose lodging tax of 3%							pass																											
	5% admission tax for city facilities and services																	fail																	
	5% sales tax on retail marijuana																								pass										
	2% sales and use tax increase for fire protection and public safety																										pass								
Cherry Hills Village	Tax increase through the transfer of existing South Suburban Parks and Recreation District for parks and recreation purposes										pass																								
Cheyenne Wells	Sales tax extension				pass																														
Cokedale	Sales & use tax																fail																		
	1% sales tax																												pass						
Collbran	2% use tax on construction and building materials																								fail										
Colorado Springs	Sales and use tax increase (.10%) for new trails, open space, and parks acquisition and stewardship			fail																															
	Sales and use tax increase (.10%) for open space, trails, and park development					pass																													
	Tax increase of $2.7 million and whatever is raised in excess of that amount by the imposition of a .05% sales and use tax expiring in 2010, revenue generated to be used for zoological parks							fail																											
	Increase sales and use tax by .1% resulting in a total tax of 2.2% for public works, transportation, road maintenance personnel, streets and traffic improvements									fail																									
	Sales tax increase (.1%) for parks and rec projects									fail																									
	Increase sales and use tax by .4% (for a total tax of 2.5%) to fund public safety and construct fire stations and police substations									fail																									
	Extend existing property mill tax levy through 12/31/25 for jobs																	fail																	

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	Amend sales tax earmark to allow 15% to be spent on trails, parks and open space for 5 years																	fail																	
	6.00 mill property tax increase and 1.00 mills additional per year for four years																	fail																	
	0.01% sales and use tax amended to allow for no more than 15% of the tax and interest to be used for stewardship and maintenance of trails, open space and parks for 2 years																		pass																
	Sales tax continuation (.1%) for parks and rec projects																					pass													
	Temporary 0.62% sales and use tax increase for road maintenance to expire December 31, 2020																							pass											
	Temporary TABOR limit waiver to allow revenue collected from existing taxes to be spent on storm water projects																									pass									
	Extend sales tax for roads until 2025																											pass							
	increase rate of parks and open space tax from .1% to .2%																													fail					
Commerce City	4% accommodation tax for ecn. dev., marketing, parks & rec.															pass																			
	Admissions tax															fail																			
	Admissions tax earmarked for Boys & Girls Club																fail																		
	7% medical marijuana tax for public safety																			pass															
	5% excise tax on marijuana																							pass											
	5% excise tax on marijuana																									pass									
Cortez	Sales tax increase (.5%) for recreation center		fail																																
	Increase taxes by the imposition of 1.75 mills for a regional library authority for the Cortez public library												fail																						
	Extend sales tax of .35% for recreation center																										pass								
Crawford	Mill levy increase																								fail										
	Mill levy increase for capital improvements																									fail									
	Retail marijuana tax of 5% not to exceed 10% and excise tax of 5%																										pass								
Craig	New .75% sales tax to replace the .75% countywide sales tax which was transferred to Moffat County						fail																												
	Sales tax increase from 2 to 2.5%, effective 1/1/00							pass																											
	Taxes increased by $46,000 for sidewalk improvements											fail																							
	6.9% lodging tax for capital improvements, economic development, maintenance, tourism marketing and community beautification																		fail																
	1.5% increase in sales tax to support city operations and capital improvements																									fail									
	1.75% Sales tax increase																									pass									
	4% sales tax on retail marijuana																											pass							
Creede	2% sales tax for capital improvements																												pass						
Crested Butte	0.5% sales and use tax increase for parks and rec																						fail												

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	0.5% sales and use tax increase for parks and rec																							pass											
	5% vacation rental tax for affordable housing																									pass									
	Tobacco sales tax: 15 cents per cigarette, 40% on other tobacco and nicotine products																											pass							
	Vacancy tax and sales tax increase, with debt, for affordable housing																													fail					
	STR tax increase from 5% to 7.5%, with debt, for affordable housing																													pass					
Crestone	Sales tax increase of 3% on tangible personal property								pass																										
	Increase sales tax by 1.2% to total of 4.2%																										fail								
	0.5% sales tax increase for water and sewer operations																												pass						
	reallocate portion of water and sewer enterprise tax to capital projects																															pass			
Cripple Creek	Taxes increased by $50,000 for Community of Caring Foundation											pass																							
	Extension of existing .3% sales tax for Community of Caring Foundation															pass																			
	Up to $5/day occupation tax for marketing, tourism promotion and advertising																		fail																
	6% lodging tax																								fail										
	6% lodging tax for economic dev and tourism																									pass									
	Extend .3% sales tax for Community of Caring Foundation through 2029																										pass								
	1% sales tax increase for vocational education programs																															pass			
Dacono	New admission tax (3%)		fail																																
	New admission tax (3%)				pass																														
	3% lodging tax for economic development																fail																		
	3% lodging tax for economic development																							fail											
	3% lodging tax for economic development																								pass										
DeBeque	Fire protection general improvement district taxes increased by imposition of an ad valorem property tax not to exceed 5 mills												fail																						
	$2 per day occupation tax																pass																		
	3% use tax on building materials and automobiles																		fail																
	Increase by $200,000 by a use tax on construction and building materials at 3%																				pass														
	New 5% retail marijuana tax																						pass												
	5% on medical marijuana																									pass									
	Marijuana excise tax																													pass					
Deer Trail	3% sales and use tax for streets															fail																			
	New sales tax for basic town services																						fail												
	2.25% sales tax for town services																													fail					
	1.75% sales tax for infrastructure and gen fund																																pass		
Del Norte	2% sales tax for public safety and roads																										fail								
Delta	Extend 0.75% sales tax for rec center																pass																		
	Rec Center operating funds approved in 2008 permitted to be used for capital improvements to rec center																		pass																
	.75% sales tax authorized to be used for parks, trails and open space																						pass												

Municipal Elections																																	
Municipal Tax/Tax Rate Questions, updated April 2026																																	
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	Excise tax on marijuana of 5%																										pass								
	Retail marijuana sales tax of 2%																										pass								
	.5% increase of sales and use tax for parks and rec																										fail								
Denver	Increase lodger and auto rental taxes for convention center							pass																											
	Increase sales and use tax by 0.2% for services to children (health, early education and before and after school programs)								fail																										
	Increase sales and use tax by .2% to address the needs of unattended children									fail																									
	Increase property taxes for services to developmentally disabled											pass																							
	Increase lodging tax by 1% with proceeds dedicated to marketing of Denver as tourism/ convention destination													pass																					
	Sales tax increase of .12% for preschool programs														pass																				
	2.5% increase in mill levy for health & human services, library, streets, parks, cultural facilities, and public safety facilities															pass																			
	Excise tax on retail marijuana of 3.5 percent to fund comprehensive substance abuse programs and retail marijuana regulation enforcement and administration																					pass													
	Extension & increase by 0.3% sales and use tax for preschool																						pass												
	.08% sales and use tax increase for needs based financial aid for college																							fail											
	.25% sales and use tax for parks and open space																										pass								
	.08% sales and use tax increase for scholarships and student support																										pass								
	.08% sales and use tax increase for food and food education of kids																										pass								
	.25% sales and use tax increase for mental health svcs																										pass								
	.25% sales and use tax for climate change																												pass						
	.25% sales and use tax for homelessness services																												pass						
	initiative to increase marijuana tax to fund pandemic research																													fail					
	initiative to reduce sales and use tax from 4.81% to 4.5%																													fail					
	Permanent sales tax extention for preschool program																															pass			
Dillon	New lodging tax (2%)		pass																																
	Tax on admission to certain public events																					fail													
	5% excise tax on retail marijuana																						pass												
	Extend 1/2 cent sales tax for streets																								pass										
Dinosaur	New 2% sales tax, earmarking half for capital improvements						fail																												
	$5 per transaction occupation tax																								pass										
	5% excise tax on retail marijuana																								pass										
	5% sales tax on retail marijuana & repeal occupation tax																									pass									
	increase marijuana sales tax from 5% to 10%																												pass						
Dolores	5% marijuana excise tax																												pass						

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	$5 occupation tax on marijuana sales																												pass						
	.5% sales tax increase for streets																																pass		
Durango	Sales tax increase (.5%) for recreation center		fail																																
	Sales tax increase from 2 to 2.5% for recreation center							pass																											
	Sales and use tax increase (.5%) for capital improvements and financing preservation, acquisition & maintenance of natural lands													pass																					
	Extension of .5% sales & use tax for rec facilities, parks, trails																							pass											
	2.5 mill increase for public safety																									fail									
	5.4 mills and .55% sales and use tax for public safety and roads																											pass							
	.5% sales and use tax for 10 years for roads																													pass					
	increase lodging tax to 5.25%																																		
	extend 0.5% sales tax to finance parks and captial improvements																																	pass	
Eads	3% sales and use tax for swimming pool																												fail						
Eagle	Lodging tax increase of $2				pass																														
	Adoption of a 4% use tax for capital improvements						pass																												
	Increase occupation tax to $4/day for marketing and promotion of events																			pass															
	Occupation tax on retail marijuana of $5.00 per transaction																					pass													
	Revenue from existing lodging tax may also be used for trails and facilities to serve open space users (like restrooms & parking areas)																						pass												
	2.5% sales and 2.5% excise tax on mj																									pass									
	Tobacco tax																												pass						
	Change in lodging tax from $4 to 6%																												pass						
Eaton	3% use tax on construction and building materials earmarked for parks, recreation, trails, open space and community improvements (exempt from TABOR)						fail				pass																								
	4% lodging tax																												fail						
	1% sa;es tax fpr streets and transportation																															pass			
Eckley	2.1% sales tax																												pass						
	2.1% use tax for community infrastucture																													pass					
Edgewater	Property tax increase by 7.5 mills for fire & police															fail																			
Elizabeth	Sales tax increase for general fund (from 1.5% to 2.5%)	pass																																	
	Sales tax increase for six years to fund parks and recreation, municipal facilities, and land acquisitions					fail																													
	New excise tax on mini-storage facilities						fail																												
	3% lodging tax																								fail										
	Lodging tax of $6.50 per day																										pass								
Empire	$5.00/transaction occupation tax on retail marijuana																						pass												
	2% sales tax increase for law enforcement																								pass										
Englewood	Increase occupation tax on certain liquor license holders							pass																											
	Increase property tax mill levy											fail																							

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	Head tax increase											fail																							
	3.5% sales tax retail marijuana for general government																								fail										
	3.5% sales tax on retail marijuana for public safety																								pass										
	3% lodging tax increase																												fail						
Erie	Expand existing sales tax base to include food items						pass																												
	Increase sales tax by .25% for open space acquisitions							fail																											
	4 mill property tax levy increase for trails, natural areas												pass																						
	Extend existing 4 mill property tax until 12/31/2024 to protect natural areas along coal creek and boulder creek, protect wildlife habitat and acquire natural areas																				pass														
Estes Park	Increase Estes Park Fire Protection District taxes $843,500 by imposition of a mill levy not to exceed 3.5 mills												fail																						
	Increase taxes by $1.4 million by 2% marketing tax for Local Marketing District																pass																		
	1% increase on sales tax until 2024 for streets, trails, rec center, and capital acquisitions for emergency response																						pass												
	Sales tax renewal for 10 years (through 2034)																																pass		
Evans	3% sales tax on food for home consumption for parks and recreation and transportation										fail																								
	Tax increase of $26,321 by extending existing sales tax to food purchases										pass																								
	Increase of 0.5% in city's sales and use tax to fund 3 additional firefighters and 3 additional police officers												pass																						
	Increase Evans volunteer firefighters pension from $450 to $550/month												pass																						
	1% sales and use tax increase for roads																										fail								
	1% sales and use tax increase for roads																												pass						
	Expand use for sales tax on food for home consumption																													pass					
	extend sales tax for streets indefinitely																																	pass	
Fairplay	Sales tax increase on tangible personal property and services for street improvements					pass																													
	increase lodging tax from $2.00 to $5.00 per night																																		pass
Federal Heights	Increase of sales tax by 1% for general fund										pass																								
	4% admission tax on entertainment/amusement																	pass																	
	5% tax on retail marijuana which may be adjusted up to 10%																						pass												
	5% excise tax, may be increased up to 10%, for mj related costs																									pass									
	.25% sales and us tax increase for emergency svcs																										fail								
Firestone	Impose lodging occupation tax of $2.00 per day per occupied room for open space									pass																									

Municipal Elections

Municipal Tax/Tax Rate Questions, updated April 2026

Municipality	Tax/Tax Rate Issues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Extend existing sales tax to domestic food purchases										fail																								
	Extend sales tax to food sales											fail																							
	Increase sales tax and extend to food														fail																			
	1% sales tax increase for 15 years for parks, streets, drainage and equipment																				fail													
	Increase sales tax by 1% for streets and parks																					pass												
	Increases sales tax by .6% for public safety																									pass								
Fleming	Increase taxes by imposition of sales tax at rate of 2%																				pass													
	2% use tax																										pass							
Florence	Increase sales and use tax from 2 to 2.5% for special recreational district													pass																				
	Extend 0.5% sales and use tax for street improvements until Dec. 31, 2025																							pass										
	5% excise tax on wholesale marijuana																								pass									
	Extend 0.5% sales tax until 2035 for streets																																	pass	
Fort Collins	Extend sales tax for capital improvements					pass																													
	Increase sales and use tax .36% for transportation programs							fail																											
	Increase sales and use tax by .29% for performing arts center, new library, and museum facilities									fail																									
	Continuation of existing 0.25% sales and use tax for open space										pass																								
	Increase sales tax by 0.25% and construction excise tax by 1% for capital improvement projects										fail																								
	Increase taxes for transportation capital improvement projects											fail																							
	Increase taxes by $2.5 million for new construction/reconstruction											fail																							
	Eliminate 2.25% sales tax on food for home consumption													fail																					
	Extend 0.25% sales and use tax for street maintenance program													pass																					
	Increase taxes $6,200,00 by extending an existing sales and use tax of 0.25%													pass																					
	Increase sales and use tax to 3.85% for transportation, police, street maintenance, fire, parks and rec																		pass																
	Extend .25% sales and use tax for Communtiy Capital Improvement Program																							pass											
	Extend .25% sales and use tax for streets																							pass											
	Extend Keep Fort Collins Great .85% sales and use tax																											pass							
	.5% sales and use tax for parks/pools, pollution reduction, and transit																															pass			
	Property tax increase of 3 mills for affordable housing																															fail			
	remove expiration of open space sales and use tax approved in 2002 and update timeline for allocating funds																																	pass	

Municipal Elections

Municipal Tax/Tax Rate Questions, updated April 2026

Municipality	Tax/Tax Rate Issues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Extend 0.25% sales and use tax from 2015 for capital projects through 2035																																	pass	
Fort Lupton	Property tax increase of 3 mills, earmarked for water and sewer funds				fail																														
	Property tax increase of $200,000 annually for water-related debt					fail																													
	Extend 0.5% sales and use tax for street improvements								pass																										
	Increase property tax up to 4.68 mills for rec programs										pass																								
	Increase taxes by $608,000 for construction of new recreation center										pass																								
	Extend the 1% sales and use tax for the water acquisition and improvement fund (20 yr extension)													pass																					
	Extend .5% sales and use tax for streets until Dec. 31, 2021																			pass															
	extend .5% sales and use tax for culture, parks, and rec for 20 years																											pass							
	$4/day lodging tax																											fail							
	.5% sales and use tax for community rec center																											fail							
	3.1% sales tax on retail marijuana																												pass						
	extension of .5% sales tax for streets																												pass						
	1.5% excise tax on marijuana with authority up to 4%																													fail					
	Extend 1% sales tax first approved in 1991 to 2047 for water																																	pass	
Fort Morgan	Levy of an additional .73% sales tax													fail																					
	2% lodging tax for community and economic development																						fail												
	1% sales and use tax increase for infrastucture																									pass									
	new 1% sales tax for acquatics center																																	pass	
Fountain	0.70% Sales tax increase, issuance of sales tax revenue bonds and de-Bruce of those funds to construct a recreation facility												fail																						
	Increase sales tax 0.3% for street improvements													fail																						
	Increase sales tax 0.3% for police officers/ dispatchers													fail																						
	Increase sales tax 0.3% for fire dept/ ambulance services													fail																						
	0.75% sales tax increase for transportation to reduce to .40% after ten years																	pass																		
	2% lodging tax for promotional items																		fail																	
	Increase property taxes by 1.25 mills for fire station																				fail															
	Ad valorem tax of five mills for emergency response services and fire protection																					fail														
	3% lodging tax for promotional items																						fail													
	.7% sales tax for roads for 10 years																											fail							
	.1% sales and use tax increase to join Pikes Peak Rural Transportation Authority																															fail			
Fowler	Increase sales and use tax by 1% from 2-3% for the cemetery and library																				fail														
Foxfield	Adoption of an ad valorem tax of 4.982 mills on all taxable real property to be used for general government purposes			pass																															

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	New "point of sale" sales tax (2%) on the sale of tangible personal property, to be used for general governmental purposes			pass																														
	Increase taxes by $310,000 annually for street improvements										pass																							
	Increase sales tax											pass																						
	5% tax increase on retail mj																									fail								
Fraser	Ad valorem tax of five mills for maintenance of water treatment and distribution system																					fail												
	Ad valorem tax of five mills for maintenance of sanitary sewer collection and treatment system																					fail												
	Sales tax on retail marijuana of 5 percent																					pass												
	Increase sales tax by 1% for capital improvements																							pass										
Frederick	Increase sales and use tax by .5% for open space							pass																										
	Increase taxes by $1,500 (first year) through adoption of an occupation tax of $2.00/day on short-term rental												fail																					
	Lodging tax													fail																					
	4% lodging tax for downtown development															fail																			
	4% lodgers excise tax																							pass											
	1% sale and use tax for law enforcement services																										fail								
	1% sales and use tax for public safety																											pass							
	Widening open space tax use to include parks and trails																															pass			
Frisco	Increase tax by imposition of a lodging tax for economic development											pass																							
	5% medical marijuana tax for direct and indirect mmj costs until Dec. 31, 2012																			pass															
	Excise tax on retail marijuana of 5 percent																					pass													
	5% tax on short term rentals for affordable housing																														pass				
Fruita	3% lodging tax				pass																														
	Exempt farm equipment and pesticides from sales and use tax								pass																										
	5% medical marijuana tax for enforcement and regulation																		pass																
	5% retail marijuana excise tax for enforcement and regulation																						pass												
	3% lodging tax increase																												pass						
	Sales tax increase of 0.2% or emergency services																																		pass
Garden City	Sales tax increase to 3% for street, law enforcement, administrative purposes																		pass																
	1% sales tax increase for gen fund																																pass		
Genoa	Adopt sales tax of 2.0% for streets								fail																										
	Increase property tax by up to 2 mills for streets								fail																										
Georgetown	Impose a 3% use tax													fail																					
	Increase sales tax by 1.5% to 4.5%, conditioned upon reduction of two mills in ad valorem real propery tax, to fund street improvements, town event marketing, and park maintenance.																					fail												

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	1% tax increase for street improvements																							pass											
	Occupation tax of $5 per transaction on retail marijuana sales																							pass											
	.5% sales and use tax increase for park improvements																										pass								
Gilcrest	Property tax increase ($20,000 annually) by increasing mill levies to raise such additional taxes for more police protection			fail																															
	Additional occupation taxes to generate an $1,500 annually			fail																															
	Property tax increase of $30,000 annually for more police protection					fail																													
	Taxes be increased by $12,500 annually; impose additional property tax mill levy (3mills) for rec. dept.												fail																						
	Taxes be increased by $12,500 annually; impose additional property tax mill levy (3mills) for police dept.												fail																						
	Increase taxes by 1% (from 3-4%) for capital improvement such as stormwater and sanitary sewer capital improvements																				pass														
	Impose a 4% lodging tax																								fail										
	4% lodging occupational tax																										fail								
Glendale	Sales tax increase for water improvements (not implemented)	pass																																	
	Remove exemption for lodgers staying more than 30 days							fail																											
	Impose a lodgers tax of not more than 3%							fail																											
	Increase tax for parks and open space											pass																							
	Increase taxes ($250,000) and impose 4% use tax												pass																						
	Increase taxes ($772,441) and ad valorem mill levy (6.5 mills) for fire protection, fire services, and/or public safety												pass																						
	Increase taxes ($458,325) by imposition of ad valorem mill levy of 3.75 mills													pass																					
	Lodging tax not to exceed 6.5%															pass																			
	Eliminate tax exemption for duration of accommodations															pass																			
	Remove water purposes earmark from .25% of sales tax rate																										pass								
	Reallocate lodging tax revenues																										pass								
	3 mills for public improvements																														fail				
	1.85% sales tax on marijuana for public improvements																														pass				
Glenwood Springs	Extend accommodations tax (1.5%) for tourism promotion		pass																																
	Sales and use tax increase (0.5%) to fund open space acquisition			fail																															
	Sales and use tax increase (0.25%) to fund a traffic congestion management program for the city			pass																															
	Sales tax increase for parks and open space				fail																														
	Extension of expiring 1% sales and use tax for capital improvements					pass																													
	Increase property tax 4.5 mills for fire station and equipment improvements							fail																											

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	Increase sales and use tax by 0.2% for local bus system								pass																									
	Increase property tax by 4.826 mills to construct fire station and equipment								pass																									
	Increase accommodations tax by 1% to promote tourism								pass																									
	Increase Roaring Fork Transportation Authority taxes by 0.4% sales and use tax for bus service								pass																									
	Increase taxes annually w/continuation of ¼ cent sales and use tax traffic congestion management and an additional ¼ cent for traffic congestion management												fail																					
	Extend the current ¼ cent traffic congestion management sales and use tax													pass																					
	Ad valorem tax increase of 2 mills to fund fire protection and emergency services																					pass													
	Extend 1 cent sales tax for city improvement fund																								pass										
	5% excise tax on RMJ sales and wholesale																									pass									
	6 mill increase for 20 years for emergency services																										pass								
	20 year .75% sales and use tax for roads																											fail							
	Tobacco sales tax: 20 cents per cigarette, 40% on other tobacco and nicotine products																											pass							
	4 mills for municipal airport																													fail					
Golden	Open space sales tax				fail																														
	Repeal sales tax on food, including alcoholic drinks and restaurant food									fail																									
	6% sales tax on marijuana																													pass					
	6% lodging tax																													pass					
	Six mills property tax increase for fire department																															pass			
Grand Junction	0.25% sales and use tax increase for public safety																fail																		
	Quarter cent sales tax to pay for an event center and eisting Two River Convention Center																									fail									
	3% lodging tax increase																										pass								
	.25% sales an use tax for roads																											fail							
	.5% sales and use tax for emergency services																											pass							
	.39% sales and use tax for community center																											fail							
	sales and use tax on mj; excise tax on mj																													pass					
Grand Lake	1% sales tax for streets																								pass										
Greeley	Renewal of expiring sales tax on food for capital improvements	pass																																	
	Property tax increase ($600,000) for adding police officers		fail																																
	Sales and use tax increase (.10%) for one year to fund land acquisition			fail																															
	Sales and use tax increase (.25%) for new facilities and improve existing facilities					fail																													
	0.20% sales and use tax increase for parks and rec						fail																												

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	0.05% sales and use tax increase for open space acquisition						fail																											
	Extend local 3% sales tax on food to fund capital projects								pass																									
	Sales and use tax increase for "quality of life projects"										pass																							
	Increase sales and use tax 0.16 cents to raise $24 million for public safety facilities, including new police station and renovation of public safety building												pass																					
	Extend until Dec. 31, 2011 the city sales tax on food													pass																					
	0.54% sales tax increase for road maintenance														fail																				
	0.25% sales tax increase for public transportation														fail																				
	Increase sales and use tax to 4.21% for road maintenance																		fail																
	Extend food tax until Dec. 31, 2016 for capital projects and road maintenance																		pass																
	Extend food tax until Dec. 31, 2021 for capital projects and road maintenance																							pass											
	0.65% sales and use tax increase for road maintenance																							pass											
	Extend .30% sales and use tax for infrastructure																										pass								
	Extend .16% sales and use tax for public safety																										pass								
	extend food tax for capital projects																												pass						
	extend sales tax for street improvements																													pass					
Green Mountain Falls	Increase taxes ($12,660); use and sales tax increase from 2% to 3% for maintaining current services, repairs, and replacement.												pass																					
	Incrase taxes by $34,500 by mill levy not to exceed 3 mills for general operations																				pass														
	2% lodging tax																								fail										
	$4.50 lodging tax																										pass								
Grover	Adopt 2% sales and use tax to raise $10,000 annually					fail																													
	Authorization for 2% sales tax for town residents						fail																												
	Adopt 2% sales and use tax							pass																											
	Increase taxes ($10,000 annually); adopt 2% sales and use tax for providing municipal services												fail																						
	1% sales and use tax increase																												fail						
	1% sales and use tax increase																														pass				
Gunnison	Sales and use tax increase (1%) for constructing, equipping, operating, maintaining, repairing and improving a new community recreation center (May 1995 election)			fail																															
	Sales tax increase for recreation and aquatic center							fail																											
	Allow earmark of 3% sales and use tax to be used 30% for streets and 10% for capital improvements																	pass																	
	Adopt 5% sales tax on medical marijuana MIPs																			pass															
	5% sales tax on retail marijuana																						pass												

Municipal Elections

Municipal Tax/Tax Rate Questions, updated April 2026

Municipality	Tax/Tax Rate Issues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	1% sales and use tax for streets and capital projects																													fail					
	Sales tax extension for paying outstansing debt, streets, recreation																															pass			
Gypsum	Sales tax increase (1%), resulting in total tax of 3%; 20% to general administration and 80% to law enforcement, town hall, and recreation			pass																														
	New use tax (3%) on residential construction and building materials; 20% to general administration and engineering and 80% to roads and road improvements			pass																														
	tax on tobacco products																												pass					
Haxtun	Increase sales tax .5% for construction of a community center						pass																											
	Increase use tax to same as sales tax (1.5%) and use .5% for community center project									pass																								
	Expand use of community center tax to be used for roads through 2026																													pass				
Hayden	Extend 2% use tax on construction materials and eliminate 2% use tax on motor vehicles															pass																		
	Adoption of 3.5% accommodations tax																	pass																
	Adoption of 3.5% tax on rental cars																	pass																
	7.5% excise tax on marijuana sales																							pass										
	Mill levy increase																								fail									
	Half percent sales tax increase																								fail									
	1% sales tax for parks and rec																												pass					
Holly	Establish a 3% sales tax																				pass													
	1% sales tax increase for gen fund																																pass	
Holyoke	**Increase of 1% sales tax; impose 1% use tax on building materials and motor vehicle registrations**																																	
	1% sales and use tax increase																fail																	
	2.5% lodging tax																								pass									
	Extend lodging tax																												pass					
Hooper	Implement 2% sales tax for general operating expenses						pass																											
	Mill levy increase to increase operating capital for general expenses						pass																											
	sales tax on recreational marijuana up to 10%																														pass			
	excise tax on recreational marijuana sales up to 5%																														pass			
Hot Sulphur Springs	10% tax on retail marijuana sales that can be adjusted up to 15%																						fail											
	10% tax on retail marijuana wholesale transactions that can be adjusted up to 15%																						fail											
Hotchkiss	2% sales tax on retail marijuana with authorization up to 10%																								pass									
Hudson	Sales tax increase (1%) for public safety		fail																															
	Use tax increase on building and construction material and retail purchases of motor vehicles for general expenses						fail																											
	Sales tax increase of 2% for street paving								pass																									
	Increase use tax to 4.5%								fail																									
	4% lodging tax																									fail								
	3% sales tax on retail marijuana																										fail							

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	4% lodging tax																										fail								
Hugo	expand use of street and storm drainage sales tax to also fund capital assets																														pass				
	expand authorized use of existing sales tax to include all aspects of street maintenance																																		pass
	additional 1% sales tax for town pool, rec, cultural, and sports programs																																		pass
Idaho Springs	1% increase for street improvements																						pass												
	5% excise tax on marijuana																													pass					
	1% sales tax for water and wastewater improvements																													fail					
Ignacio	Increase taxes ($13,000); mill levy increase (2.63 mills)												fail																						
	2.63 mill levy increase												fail																						
	Library tax													pass																					
	1% sales tax increase for capital projects																										pass								
	retail marijuana occupation tax, in same question to authorize retail stores																														fail				
	medical marijuana occupation tax, in same question to authorize medical stores																														fail				
Jamestown	Property tax increase of 5 mills				pass																														
	Property tax increase for fire and municipal services					pass																													
	Mill levy increase of 2.5 mills										pass																								
	Increase taxes ($20,690); mill levy increase (6.7 mills) for fire												pass																						
	Mill levy increase of 5 mills on real property																							pass											
	Temporary additional mil levy of 1.7 mills for not more than three years																							pass											
Johnstown	3% lodging tax																							pass											
	.5% sales tax for transportation projects																												pass						
	0.5% sales tax increase to fund open space, trails and parks																																		fail
Julesburg	sales tax (1.3%) for public pool, with debt																													pass					
Keenesburg	Impose 2% use tax on building and construction materials for capital construction and expenses							pass		pass																									
	Increase taxes ($7,000); one mill increase for parks												fail																						
	Increase taxes ($50,000); 1% sales tax increase for capital improvements												fail																						
	Mill tax levy up to 6.748 mills																		pass																
	1% sales tax increase for capital improvement and general fund purposes																						pass												
Kersey	2% use tax on building and construction materials										fail																								
	2% use tax on motor vehicle registrations										fail																								
	Increase taxes for capital projects											pass																							
	Increase sales tax from 3% to 3.6% for streets																pass																		
	4% lodging tax																						pass												
	Extend existing property tax mill levy of 17.205																								pass										
	.4% sales tax increase for roads																										fail								

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Kiowa	Sales tax increase (1.5%)		pass																																
	Sales tax increase of 1% on building materials										fail																								
	1.5% sales tax increase for roads and gen purposes																										fail								
	12% sales tax on marijuana sales																												fail						
	1.5% sales tax increase																												fail						
Kremmling	5% marijuana sales tax																												fail						
La Jara	Increase sales tax from 2% to 3%								pass																										
La Junta	Sales and use tax increase (.25%)			pass																															
	Sales and use tax increase (.1%) for tourism promotion														fail																				
	3% lodging tax for promotion of tourism															fail																			
	4.5% lodging tax																	pass																	
	1% sales tax																								fail										
	1% sales tax																															pass			
La Veta	Increase sales tax from 3% to 4%															fail																			
	Expansion of sales tax for museum maintenance and restoration																		pass																
	.5% sales tax increase for Francisco Fort Museum and town streets and sidewalks																						pass												
	Extension of sales tax for museum and street improvements																										pass								
	(Separate) extension of sales tax for museum and street maintenance																										pass								
Lafayette	Property tax increase for open space acquisition						fail																												
	Sales and use tax increase of .25% for urban wildlife management						fail																												
	Increase sales and use tax from 3.25% to 3.5% for open space							pass																											
	Increase property taxes to offset losses if any tax reduction amendment is approved by voters								pass																										
	Increase taxes for open space											pass																							
	4.5 mills property tax increase for ambulance & fire																pass																		
	2% lodging tax for general muni services																pass																		
	Extend 0.25% sales and use tax for open space until Dec. 31, 2014																				pass														
	Utility occupation tax of 720,000 per utility company, as opposed to a three percent franchise fee, to increase use of renewable energy																					fail													
	5% retail marijuana tax with authorization to adjust up to 10%																						pass												
	Up to 2% tax on gas and electric for renewable energy programs																						fail												
	1 mill increase on real property for public safety																						pass												
	3.5% excise tax on storage facilities																								fail										
	extend .25% open space tax																									pass									
	3.5% excise tax on storage																									pass									
	Oil and gas pollution tax																										pass								
	.27% sales and use tax to fund public safety																													pass						
	.1% sales and use tax to fund mental health and human services																													pass						
Lakeside	Mill levy for town operations, maintenance, and other expenses					pass																													
	Sales tax increase for town operations, maintenance, and other expenses					pass																													

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	Occupational privilege tax for town operations, maintenance, and other expenses					pass																													
	Increase taxes											pass																							
Lakewood	Sales and use tax increase from 2% to 3% if property tax mill levy is eliminated								fail																										
	Eliminate property tax mill levy if sales and use tax increase is approved								fail																										
	Increase the sales and use tax from 2.0% to 3.0% for public safety, streets, parks and recreation and city services													pass																					
	5% sales tax and 5% excise tax on marijuana																													fail					
Lamar	Sales tax increase of .25% for library improvements										pass																								
	5% lodging tax																									fail									
	5% sales tax and 5% excise tax on marijuana																													pass					
Larkspur	2% lodging tax																pass																		
	5% retail marijuana tax for administration & enforcement of industry																						fail												
	4% increase on lodging tax																														pass				
	4% admissions tax increase for infrastructure improvements																																pass		
Las Animas	Sales tax increase (1%) for capital improvements		fail																																
	Sales and use tax increase (1.0%) for capital improvements and infrastructure and the operation thereof			pass																															
	5% sales tax on retail and medical mj																										fail								
	5.75% sales tax on retail marijuana																											pass							
	5% excise tax on marijuana																													pass					
	1% sales and use tax for parks and rec																													pass					
Leadville	Increase sales tax by 1.5% for infrastructure improvements																					fail													
	5% excise tax on retail marijuana with authorization to adjust up to 10%																							pass											
	4.92% accomodations tax on lodging for housing and tourism																													pass					
Limon	1% sales and use tax increase for recreation and wellness fund to build facilities																		fail																
	1.5% sales and use tax for Grand Plan capital improvements																										fail								
	.75% sales and use tax increase																												pass						
Littleton	Reduce food tax											pass																							
	Sales tax of 3% on retail marijuana																					pass													
	TABOR override																																		
	Lodging tax of 3%																					fail													
	.75% sales tax for capital improvements																													pass					
Lochbuie	Sales and use tax increase (2%)		fail																																
	Increase from 27. to 47.			fail																															
	Sales and use tax increase (2%)				fail																														
	Adopt a 2% sales tax to raise $70,000 annually for municipal operations, capital projects, and other town purposes					pass																													
	Use tax on construction materials										fail																								
	TABOR override																																		

Municipal Elections																																		
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Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	Increase tax annually $510,000 for purpose of mitigating the impacts of growth with the full proceeds of such tax, investment and interest earnings, be collected, retained and spent by the town for such purposes												fail																					
	Tax increase for infrastructure																																	
Log Lane Village	Property tax increase not to exceed 53.428 mills																					fail												
	1.5% excise tax on retail marijuana																							pass										
	decrease mill levy rate by 20% for 1 year																									pass								
	3.5% excise tax on retail sales and grow of marijuana																									pass								
Lone Tree	New 1.5% sales tax				pass																													
	New 1.5% use tax				pass																													
	New 8% lodging tax						pass																											
	New 4% admissions tax						pass																											
	Increase taxes resulting from a change in application of sales and use tax and not from any sales or use tax rate increase, extension of an expiring tax, or any property tax or mill levy increase with such increased taxes to consist of sales and use taxes imposed through ordinances adopted from time to time												fail																					
	1% sales and use tax																												pass					
Longmont	Sales tax increase for youth sports complex	fail																																
	Extend sales tax (.75%) for street improvements		pass																															
	Sales and use tax increase (.25%) for 10 years to acquire, improve, and maintain open space			fail																														
	2% lodging tax								pass																									
	Extend existing 0.75% sales and use tax earmarked for street projects													pass																				
	Increase taxes $13,500,000 by extending the ¾ of a cent sales and use tax. Proceeds used for streets															pass																		
	5 year extension of $0.75 sales and use tax for streets																	pass																
	Extension of .75% sales and use tax for street maintenance																						pass											
	.255% sales and use tax increase for public safety																									pass								
	3% sales tax increase on mj																									pass								
	.18% sales and use tax increase with $45.5 million in revenue bonds for pool and ice rink																											fail						
	extend .75% sales and use tax for streets and transportation projects																											pass						
	Property tax increase to not exceed 1 mill for new library branch and .15% sales and use tax increase for library operation/maintenance																															fail		
	Property tax increase of 1.9 mills for arts center and .09% sales and use tax increase for operation/maintenance of center																															fail		
	Property tax increase of 2.78 mills for YMCA rec facility and affordable housing project. .11% sales and use tax increase for operation/maintenance of center.																															fail		

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Municipality	Tax/Tax Rate Issues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Louisville	New use tax (3-3/8%) on building materials for schools and open space		pass																																
	Tax increase of $1,975,800 for recreation facilities										fail																								
	Sales and use tax increase of 14% for cultural facilities										fail																								
	New 3% excise tax on lodging										pass																								
	Continue 0.375% sales and use tax for 10 years for open space acquisition										pass																								
	Increase taxes for capital improvement projects											fail																							
	Increase taxes $800,000 by imposition of 3.0% use tax													fail																					
	0125% sales tax increase for Historic Old Town																pass																		
	3.5% use tax for open purposes, historic preservation and as determined by council																		pass																
	Continue 0.375% sales tax for ten years for open space																				pass														
	.15% sales tax for rec center																								pass										
	extend historic preservation sales and use tax																									pass									
	5% excise tax on marijuana cultivation																											pass							
	$0.25 per bag disposable bag tax																												pass						
	5.45 mills, with debt, for transportation																													fail					
	.125% sales and use tax increase for open space and wildfire mitigation																															pass			
Loveland	New 3% lodging tax						fail																												
	Establish lodging tax of 3% to promote tourism								fail																										
	Establish development excise tax on residential development for transportation capital improvements								fail																										
	Impose excise tax on new residential development (at building permit time) and permit council to waive or reduce excise tax on affordable housing									fail																									
	Sales tax increase of .25% for a period of 5 years for transportation projects										fail																								
	Increase tax for open space, wildlife habitat, wetlands											fail																							
	3% lodging tax																	pass																	
	15% tax on marijuana cultivation and sales																											fail							
	.2% sales and use tax for community rec center for 20 years																											fail							
	.3% sales and use tax for capital projects for 20 years																											fail							
	1% sales and use tax																												fail						
	.37% sales tax increase for fire protection																															fail			
Lyons	0.75% increase of sales & use tax for debt services, municipal operations and capital projects																	fail																	
	3.5% retail marijuana tax with authorization to adjust up to 10%																						pass												
	0.5% sales tax increase																							pass											
	5% excise tax on retail marijuana with authorization to adjust up to 10%																							pass											

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Municipal Tax/Tax Rate Questions, updated April 2026																																		
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	Lodging tax of $2 per day																										pass								
	.5% sales tax increase for streets																																pass		
Mancos	Increase sales tax by 1%							pass																											
	$10/transaction occupation tax for retail marijuana																						pass												
Manitou Springs	Property tax increase ($50,000) for bus service		fail																																
	Sales tax increase from 3.5% to 3.6% for acquisition and care of open space and scenic vistas (will expire after 12 years)			pass																															
	Ad valorem mill levy increase (8/10ths of a mill) for acquisition and care of open space and scenic vistas (will expire after 12 years)			pass																															
	Ad valorem mill levy increase (8/10ths of a mill for repair and improvement of public works (expire after 12 years)			pass																															
	Mill levy increase to fund purchase, improvement, and maintenance of new park land					pass																													
	Increase sales tax for 1998-2000 to design and develop a mineral spring spa pool at the city swimming pool					pass																													
	Sales tax increase for years 1998-2000 to fund the Manitou Springs design project master plan and construction documentation					fail																													
	Increase general sales tax by .18% to purchase land commonly known as the Higginbotham Flats							pass																											
	Increase property tax to replace public facilities damaged by flood							pass																											
	Increase tax rates to offset the tax cuts if Amendment 21 is enacted								fail																											
	Increase property tax not to exceed 4 mills for library district																				pass														
	Authorization to spend El Paso Blvd/Beckers Lane Park Fund for parks throughout city																				pass														
	Sales tax on retail marijuana of 5 percent--with possible increase to 10 percent.																					pass													
	Extend property tax to December 31, 2032																							pass											
	Extend sales tax to Decebmer 31, 2032																							pass											
	.3$ sales and use tax increase for facility improvements																											fail							
Marble	raise sales tax from 2% to 4%								fail																				pass							
Mead	Sales tax increase of 1%								fail																											
	Increase taxes $36,500 with occupation tax of $2.00/day on short-term rental of lodging												fail																						
	Lodging tax for general fund													pass																						
	1% sales and use tax increase for roads and public safety																										fail								
	1% sales and use tax increase with $21 million in debt for roads																											fail							
	$6/day lodging tax																												fail						
	.75% sales tax for police																												fail						
	1.2% for streets																												fail						
	1% for streets																													pass					
Meeker	1% sales and use tax for municipal purposes and services						fail																												

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Merino	adopt 2% sales and use tax for general fund																	fail																
	adopt 2% sales and use tax for general fund																																	pass	
Milliken	Sales tax increase for community center	fail																																	
	Sales and use tax increase (.5%) for community center		pass																																
	Extend 0.5% sales and use tax earmarked for capital improvements								fail																										
	Increase sales & use tax to 3.5% for 10 years for streets																		fail																
	1% sales and use tax increase for 10 years for streets																							fail											
	Occupation tax $10 per transaction on retail marijuana																							pass											
	Exension of .5% sales and use tax																										pass								
Minturn	4% use tax on construction and building materials				fail																														
	Increase taxes $300,000 by imposition of a 4% use tax													fail																					
	Increase taxes $30,000 by imposition of a 1.5% lodging tax													pass																					
	4% use tax on building materials																		fail																
	4% use tax																										pass								
Moffat	Adopt a 2% sales tax							pass																											
	Extension of sales tax to include food																		pass																
	excise tax on retail mj; 2% first year, add 3% 2nd year																										pass								
Monte Vista	Sales tax increase (1%)		pass																																
	Use tax on motor vehicles, manufactured homes, trailers and any construction and building material											fail																							
	18% excise tax on medical/retail mj with earmarks for police and capital improvement																									pass									
	1% sales tax increase for capital improvements																											pass							
Montezuma	Adopt a 2% sales tax							pass																											
Montrose	Sales and use tax increase (1%) pledged to Montrose Library District for new library and higher education center; after first year, rate decreases .5%; expected to sunset in 1999		pass																																
	Temporary .5% sales and use tax increase to benefit school district						fail																												
	Sales and use tax increase of .5% for school facilities										pass																								
	Mill levy not to exceed 5 mills for Montrose DDA																		pass																
	Increase taxes by $890,000 by increasing sales and use tax from 3 % to 3,2% for the Montrose County Rec. District for facilities																				fail														
	.3% sales tax increase for 25 years for Recreation District																						pass												
	.58% sales and use tax increase for public safety																											pass							
Monument	.5% sales tax for police services																												fail						
	.5% sales tax for police																													pass					
Morrison	Increases taxes $50,000 by enlarging the base upon which use taxes are assessed.													fail																					
	Sales and use tax increase to 3.75 % for utilities, road, drainage, parking, and public buildings																		pass																

Municipal Elections																																			
Municipal Tax/Tax Rate Questions, updated April 2026																																			
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	Increase taxes by $75,000 by lodging tax of 6%																				pass														
	6.25% sales tax on marijuana, up to 11.25%																														pass				
Mountain	New use tax (3%) on motor vehicles		pass																																
View	1% tax increase for law enforcement									pass																									
	New 3% use tax on construction materials																fail																		
	1.3 mills increase in property tax																fail																		
	3% use tax on construction materials																	pass																	
	Increase property tax to 5.911 mills for police																		fail																
	Sales tax on retail marijuana of 5 percent to fund retail marijuana regulation enforcement and administration																					pass													
	7.5% tax on short term rentals																											fail							
Mountain Village	New 6% sales tax in lieu of existing civic assessment, with revenues obligated to Mountain Village Metropolitan Services, Inc.						pass																												
	New 2% lodgers tax						pass																												
	Dissolve Metro District and increase property tax a max of 10 mills to cover assumed duties											pass																							
	Increase taxes by $550,000 on short-term lodging rentals and the sale of food and drinks for the Airline Guarantee Program												pass																						
	A 1/3 mill levy increase for Telluride Historical Museum														pass																				
	0.25 cent sales tax for transit																								fail										
Mt. Crested Butte	Tax increase of $245,000 by imposition of additional mill levy								pass																										
	Admissions tax of 4% for a period of 7 years for transportation and marketing projects										pass																								
	$500,000 tax increase by .5% sales tax and mill levy																fail																		
	1% sales tax																	pass																	
	Extend 4% admissions tax for transportation and marketing																	pass																	
	2.9% tax on short term rentals to be used for affordable housing																											pass							
Naturita	Increase sales and use tax by 1%, earmarked for provision of 24-hour urgent medical care and for capital equipment and improvements				pass																														
	Continue 1% tax for provision of 24 hour urgent medical care for capital equipment and improvements																				pass														
	Retail marijuana sales tax of 2% with authority up to 10%																										pass								
	Excise tax on retail marijuana of 5%																										pass								
Nederland	Sales tax increase to fund community center				fail																														
	Sales tax increase to acquire, renovate, and maintain property for a new community center					pass																													
	Extension of .42% sales tax for community center										pass																								
	$10/day lodging tax																		fail																
	Portion of sales tax used to pay water and sewer debt be equally split																				pass														
	Increase taxes by $26,723 thru 2019 by extending ad valorem property tax not more than 5 mills within DDA																				pass														

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	.25% increase in sales tax for street improvements																										pass								
	tax on short term rentals for health and human services																												pass						
	extension of community center sales tax																														pass				
New Castle	Increase sales tax from 3% to 3.5% earmarked for recreation, parks, trails and open space								pass																										
	Increase taxes ($30,000); 2.5% lodging tax												pass																						
	Increase Roaring Fork Transportation Authority (RFTA) taxes by 0.4% RFTA sales and use tax upon every transaction and town become member of RFTA												pass																						
	2% use tax on motor vehicles for streets																		fail																
	tax increase for public safety																																		
	Tobacco sales tax: 20 cents per cigarette, 40% on other tobacco and nicotine products																											pass							
	extend property tax for public safety and parks for 20 years																											pass							
	increase lodging tax from 2.5% to 5%																														pass				
Northglenn	Extend sales and use tax (.5%) for water supply		pass																																
	Extend .5% sales and use tax; revenue generated by the sale of food will continue to be used to purchase additional municipal water supply							pass																											
	Increase sales and use tax by .5% (food for home consumption exempt) for a reduction in water & sewer capital charges on residential dwellings									pass																									
	Continue existing 0.5% sales tax for additional 6 years												pass																						
	Extension of 4.0 mill property tax for streets																	pass																	
	Extend 0.5% sales & use tax until Dec. 31, 2025 for capital improvements																		pass																
	Extend .5% sales and use ta to enhance or increase the city's water supply																					pass													
	2% medical and retail marijuana tax for rec center																						pass												
	Extend 0.5% sales and use tax on non-food items for capital improvements without a sunset clause																							pass											
	4 mill property tax extension for streets																									pass									
	4% sales tax on retail and medical marijuana																										pass								
	Sales tax extension for public safety																															pass			
Norwood	Increase sales tax (at 2%)												pass																						
	5% marijuana excise tax																												pass						
	2% marijuana sales tax, up to 10%																												pass						
Nucla	Increase sales tax by 1%, earmarked for provision of 24-hour urgent medical care and for the purchase and construction of emergency and urgent care capital equipment and improvements				pass																														
	Continue sales tax increase from 2% to 3% with increase for 24-hour urgent medical care									pass																									

Municipal Elections																																			
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	Extension of 1% sales tax for medical care and capital improvements																			fail															
	11.04 mill levy increase for sanitation district																			fail															
	Extend 1% sales tax for 24-hour urgent medical care until Dec. 31, 2019																				pass														
	Authorize use of 1% sales tax for general medical services																						pass												
	extend 1% sales tax for medical services																											pass							
	$2 per night lodging tax																												pass						
Nunn	New 2% sales and use tax			fail																															
	New 2% sales and use tax				pass																														
	5% marijuana wholesale tax																								pass										
Oak Creek	Property tax increase to retire outstanding sewer revenue bonds				fail																														
	Tax increase thru adoption of 1% use tax on vehicles								fail																										
	Tax increase through adoption of 3% use tax on construction materials								fail																										
	Increase sales tax to 4% for police department																			fail															
Olathe	1% sales tax for law enforcement, transportation, infrastructure																															fail			
Ophir	—			fail																															
	7.987 mill tax increase for general fund																	fail																	
	Ad valorem mill levy not in excess of 15.5 mills for broadband fund																							pass											
Orchard City	Mill levy increase to 6.5 mills for streets and law enforcement																										fail								
	5% sales tax, 5% excise tax, $10 occupation tax on marijuana																										fail								
	3% sales tax for streets and law enforcement																										fail								
Ordway	5.5% sales tax on medical and retail marijuana																										pass								
	initiative to increase marijuana sales tax																														fail				
Ouray	Increase in lodging occupation tax for promotion of tourism and improvement of public facilities					pass																													
	Sales tax increase and 77% of revenues for maintenance of water system; remainder to purchase a fire truck					pass																													
	Increase lodging tax by $1 for lodging and $.50 for campsites to promote tourism															pass																			
	3% use tax on construction materials															fail																			
	5% retail marijuana tax with authorization to adjust up to 10%																						pass												
	1% sales tax for capital projects																							pass											
	change lodging tax from flat rate to 3.5% rate																										pass								
	extend property tax for flume																												pass						
	15% excise tax on short term rental for WWTP and housing																													pass					
Pagosa Springs	Sales tax increase of 3%, but only if Archuleta County's sales tax measure loses (it did not lose)								pass																										
	Impose an increase of .9 mills for the Town of Pagosa Springs Sanitation General Improvement District										pass																								
	1% sales tax increase for 25 years for recreation center																						fail												

Municipal Elections																																			
Municipal Tax/Tax Rate Questions, updated April 2026																																			
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	Increase sales tax by 1% for wastewater facility																																	Pss	
Palisade	$2 per day occupation tax to promote tourism																pass																		
	$5 occupation tax on each medical marijuana transaction																			pass															
	5% excise tax of sale and grow of retail marijuana																								pass										
Palmer Lake	Sales tax increase of 1% for capital improvements								fail																										
	Property tax mill levy increase of up to 6 mills for fire department										fail																								
	Lodging tax											pass																							
	Sales tax increase (.5%), 2007-2017 for fire services														pass																				
	Property tax increase by 10 mills for fire services																							pass											
	Extend 3% sales tax for public satety																								pass										
	5% wholesale marijuana sales tax																								pass										
	5% excise tax on retail marijuana																								pass										
	5% sales tax on retail marijuana																										pass								
Paonia	Utility tax of $3.00/month per utility bill to fund sidewalk maintenance																			fail															
	Utility tax of $3.00/month per utility bill to fund sidewalk maintenance																					pass													
	5% retail marijauna tax with authorization to adjust up to 10%?																						pass												
	1% sales tax increase																										pass								
	$5 occupation tax on marijuana sales																												pass						
	Repeal short term rental ordinance, eliminating short term rental regulations																																	pass	
Parachute	Sales and use tax increase (.75%)		pass																																
	5.5% lodging tax															pass																			
	5% excise tax on retail marijuana																							pass											
	5% excise tax on wholesale marijuana																								pass										
	5% excise tax on industrial hemp																										pass								
Parker	Sales and use tax increase (.5%) road improvements		fail																																
	Impose a development excise tax on new residential construction							pass																											
	Adjust development excise tax by inflation rate							pass																											
	Increase sales and use tax by .1% for open space									fail																									
	Lodging tax for general expenses inc parks and rec											pass																							
	Excise tax on development																											pass							
Pierce	Increase use tax from 2% to 3% and exempt from TABOR										fail																								
	Extend existing property tax mill levy of 10.454																								pass										
Pitkin	1.0 mill levy increase for Town Hall maintenance																pass																		
	1.0 mill levy increase for streets and ditches																pass																		
	6.5 mill levy increase for streets and ditches																										fail								
	1.5% sales tax increase for streets and general fund																										fail								
	property tax to fund town hall																												fail						
	property tax for streets and ditches																												fail						
Platteville	New 2% use tax for capital acquisition and construction purposes						fail																												

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
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	2% sales tax on building materials										fail																								
	2% sales tax on automobile registration										fail																								
	Tax increase for water, open space, street and sidewalk improvements											pass																							
	Tax increase for street improvement													fail																					
	1% sales tax increase for capital improvement projects																	pass																	
	Occupation tax of $2.00/day to fund town reviatlization, including capital improvements, marketing, toursim, and advertising																					fail													
	5% sales tax on marijuana sales																												fail						
	1% sales tax increase for economic development																												fail						
	New 1% sales tax (total of 4%) for economic development																																		fail
	Waive property tax limit																																		fail
Poncha Springs	2% use tax on construction materials																pass																		
	5% sales tax and 5% excise tax on retail marijuana																								pass										
Pueblo	Extend sales and use tax (0.5%) for job-creating capital improvement projects			pass																															
	Sales and use tax increase for improvement of municipal facilities					fail																													
	Extend 0.5% sales and use tax earmarked for capital improvement projects								fail																										
	Continuation of .5% sales tax									pass																									
	Increase taxes for public safety facilities											fail																							
	Amend municipal code to authorize city to use 3.30% of city's sales and use tax revenue												fail																						
	Extend 1/2% sales & use tax until 12/21/2016 for capital improvements and job training programs																		pass																
	.5% sales tax or public safety																						fail												
	Retail marijuana tax not to exceed 15%																						fail												
	Extend 0.5% sales and use tax until December 31, 2021 for capital improvements																							pass											
	8% excise tax on marijuana transfer from culitivation facility with authorization to increase up to 15%																							pass											
	Half cent sales tax for public safety and streets																								fail										
	4.3% retail sales tax on marijuana																								fail										
	0.25 cent sales tax for youth programs																								fail										
	.25% sales and use tax for youth-oriented public safety programs																									fail									
	.2% sales tax for public safety																									pass									
	extension of .5% sales tax for economic development																												pass						
	1.5% lodging tax for childcare programs																															fail			
	Extend 0.5% sales tax for economic development through 2031																																	pass	
Ramah	5% retail marijuana tax with authorization to adjust up to 10%																						fail												
	2% sales and use tax																													pass					
Red Cliff	Sales tax increase (from 2% to 4%)	pass																																	

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
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	Increase mill levy to generate property tax revenues equal to those in 2010, adjusted for inflation																					fail													
	Sales tax on retail marijuana of 5%--or 15% if between establishments																					pass													
	Increase mill levy for street improvements																						fail												
	Adoption of use tax																									pass									
	tobacco tax																												pass						
Rico	Sales tax increase from 2% to 4%			fail																															
	Sales tax increase from 2% to 4%				pass																														
	Increase property tax by 2.4 mills for main street							fail																											
	Increase property tax by 6.3 mills for parks, trails and open space							fail																											
	Increase property tax by 1.8 mills for streets							pass																											
	Increase property tax for sewer construction								pass																										
	Increase mill levy by 7.5 mills									pass																									
	Increase sales tax by 1% (from 4% to 5%) and dedicate 10% of the total 5% sales tax revenue to parks; impose a 1% lodging tax with 75% of revenue to parks; and impose an excise tax on new construction at $2.00 per sq. ft for capital improvements and repeal a 2% use tax on building materials									pass																									
	10% retail marijuana tax with authorization to adjust by Town Board																						pass												
	increase lodging tax from 1% to 7%																													pass					
	12.8 mills for public works fund																													fail					
	increase allocation of sales tax dedicated for street maintenance and reconstruction from 10% to 20% of general operating budget																																	pass	
Ridgway	G.I.D. property tax increase for street maintenance				pass																														
	Reinstitute sales and use tax on food; funds for open space acquisition, parks, and general fund					fail																													
	Reinstitute sales tax on food for parks							pass																											
	Adopt development excise tax on the privilege of subdividing							pass																											
	New lodging tax										pass																								
	Increase sales tax by 0.6% (from 3 to 3.6%) for park purposes													pass																					
	Reallocation of lodging tax to 100% tourism and economic development																		fail																
	Increase lodging tax to 3.5% of amount charged for providing lodging																							pass											
	Increase lodging tax to 2.5% to fund tourism promotion, econ dev, affordable housing, childcare																															pass			
Rifle	Sales and use tax increase (.75%) for exposition/events center		fail																																
	Sales and use tax increase to fund new rec facility					fail																													
	Increase sales tax .5% to 3% for streets, parks and sidewalks							fail																											
	Increase sales and use tax by 0.5% (from 2.5% to 3%)								fail																											
	1-cent sales tax slated for parks and rec improvements													pass																					

Municipal Elections

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Municipality	Tax/Tax Rate Issues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	2.5% lodging tax for improvements, beautification and promotion of the city															pass																			
	Increase sales and use tax by 0.75% for water treatment facilities																				pass														
	Sales tax increase of 0.74% to fund recreation, health, and wellness initiative																					fail													
	5% retail marijuana tax																						pass												
	.45% sales tax increase for street maintenance																															fail			
Rockvale	2 mill increase for roads																										pass								
	3 mill increase for public safety																											fail							
Rocky Ford	Property tax rate increase (4 mills) for employee salaries		fail																																
	Property tax increase of 4 mills to fund curb, sidewalk, and gutter improvements				fail																														
	Increase sales tax by 1% to 4% to fund physical improvements in downtown city district																					pass													
	1% sales tax for streets																								fail										
	3 year 1% increase in sales tax for infrastructure																									pass									
	6% sales tax on recreational mj																									pass									
	extend 1% sales tax for roads for three years																											pass							
	1% sales tax per year for three years for streets																															pass			
Romeo	Sales tax increase of 2% to fund dog problem, town equipment and repairs								fail																										
Saguache	Increase sales tax from 2% to 3%							fail																											
	1% sales tax increase for law enforcement																								pass										
	5% retail sales tax																										fail								
Salida	1% sales tax increase, property tax decrease																pass																		
	New occupational lodging tax																pass																		
	Reallocate part of sales tax for econ dev and housing																										pass								
	$5/occupied bedroom/night lodging tax for STR license holder for affordable housing																															fail			
San Luis	Sales tax increase of 1% ($30,000) for capital improvements								fail																										
	1% sales tax increase for street improvements										pass																								
	1% tax increase for recreation improvements																																		pass
Sawpit	New sales tax (3%)		pass																																
Sedgwick	$4/day lodging tax																		pass																
	$5/transaction occupation tax in retail marijuana stores																						pass												
	$100/transaction occupation tax on unprocessed retail marijuana from cultivation facility																						pass												
	2% excise tax on retail marijuana																								pass										
	5% sales tax on marijuana to replace occupation tax																												pass						
	$5-$25 tax on marijuana manufacturing sales																												pass						
Severance	7% marijuana salex tax																												pass						
Sheridan	Mill levy increase for public works, police, fire	fail																																	
	New use tax (3.5%)		fail																																

Municipal Elections																																		
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	Use tax increase on purchase of building materials and motor vehicles					fail																												
	Use tax for police, fire and streets											pass																						
	Head tax											pass																						
	Admission tax of 25 cents on price of each admission to events and entertainment venues														fail																			
	Admission tax of $.25 on price of each admission to events & entertainment venues															pass																		
	Adoption of 5.5% lodging tax																	fail																
	Adoption of $1.75/ton excise tax on junk and salvaged materials																	fail																
	5% excise tax on retail and grow marijuana																								fail									
	5% excise tax on mj to pay for public safety related to mj regulation																									pass								
Silt	Use tax increase (1%)		pass																															
	RFTA tax of .04% plus $10 vehicle registration fee												fail																					
	Occupation tax to charge $2.50 per night on lodging												fail																					
	3.5% excise tax on retail sales and grow of marijuana																								pass									
	increase lodging tax from 2.5% to 5%																														pass			
	Tobacco and nicotene sales tax for parks and recreation. 40% on all products, 19 cents per cigarette or $3.80/pack then $4 after two years																																	pass
Silver Cliff	(combined issue with Westcliffe and Custer County) increase RTA taxes $160,000 by levying a .5% county sales & use tax to be used for acquisition, maintenance and operation of RTA facilities and vehicles. 0.3% of net revenue funds trails													fail																				
	Impose 7.5 mills property tax for town's operating costs																fail																	
	Increase property tax 3.186 mils																								fail									
	10% sales tax and 10% excise tax on retail marijuana																								pass									
	1% sales and use tax increase for capital projects																												pass					
Silver Plume	Raise mill levy by 4.569 mills to fund Clear Creek Fire Authority																																	
	4% retail marijuana tax with authorization to adjust up to 8%																						pass											
	Raise mill levy by 4.331 mills for fire authority																															pass		
Silverthorne	New 2% lodgers tax, with revenues to be used for trails, parks, open space and marketing						pass																											
	Increase property tax 5 mills							fail																										
	Impose excise tax on new construction							fail																										
	Tax increase of $1,315,000 annually through a $2 per sq. ft. development excise tax								pass																									
	Excise tax on retail marijuana of 5% to fund mental health support services and DUI enforcement																					pass												
	increase lodging tax from 2% to 6%																														pass			
	2% lodging tax increase for rec, public safety, and other purposes																															pass		
Silverton	1% sales tax increase																pass																	

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	1% sales tax increase for retail marijuana for enforcement and regulation of the industry and public health programs																						pass												
	3% wholesale excise tax on medical & retail marijuana for marijuana enforcement, education, and public health programs																						pass												
Simla	Increase sales tax to 4% from 2% to fund law enforcement						fail				pass																								
	$6.50/day lodging tax																														pass				
Snowmass	Extend real estate transfer tax		pass																																
Village	Impose excise for affordable housing							pass																											
	Increase sales tax by 2.5% for tourism promotion										pass																								
	Land transfer tax increased by $2,481,181												pass																						
	Increase taxes $1,363,000 by imposition of lodging tax at a rate not to exceed 2.4%													pass																					
	Impose mill levy to collect $357,000 for transportation services until 2015																		pass																
	Impose mill levy to collect $200,000 2011-2015 and $500,000 2016-2017 for open space																		pass																
	mill levy for schools																								pass										
	5% sales tax on retail marijuana																										pass								
	Extend mill levy for schools																												pass						
South Fork	Tax increase up to 5 mills for recreation center										fail																								
	Impose 12.5 mill levy for parks & rec and roads & infrastructure															fail																			
	5% sales tax on retail marijuana with authorization for up to 10%																							pass											
	2% use tax on construction and building materials																								fail										
	2% sales tax increase for staffing and infrastructure																																pass		
Springfield	3% lodging tax																pass																		
Steamboat	Sales tax increase for schools (from 4% to 4.5%)	pass																																	
Springs	Extend sales and use tax increase dedicated to funding growth and technology needs in area schools				pass																														
	Property tax increase for arts and historic preservation						fail																												
	Continue increase of sales and use tax to 4.5% for education							pass																											
	Establish excise tax on new development not to exceed $2 per sq. ft. for affordable housing								fail																										
	Increase a dedicated transportation tax of 3% sales tax on the sale of lift tickets; an additional 2% lodging tax; an additional 2% tax on sporting goods rentals and a new 2% tax on charges for outdoor recreational activities and instruction; an additional 1% sales tax on alcohol and food sold in restaurants									fail																									
	Increase .5% sales tax for early childhood education									fail																									
	Additional mill levy for fire										fail																								
	Additional excise tax										pass																								
	Increase mill levy for ambulance, fire prevention and suppression											fail																							

Municipal Elections

Municipal Tax/Tax Rate Questions, updated April 2026

Municipality	Tax/Tax Rate Issues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Local marketing district taxes increased $1,250,000 from a new marketing and promotion tax on the purchase price for rooms or accommodations at a rate not to exceed 2% to provide revenue for organizing and operating the district and furnishing services												pass																						
	Increase property tax by .70 mill for operation of rec center															fail																			
	Extend 05% sales and use tax for education																pass																		
	Increase sales tax rate to 4.75% until Dec. 31, 2016, for local marketing district to support commercial air carrier guarantees to regional airport																			pass														
	Extend .5% sales and use tax for education																										pass								
	.2% sales and use tax to support commercial air svcs																										fail								
	2 mill property tax for emergency services																											pass							
	Public accomodation tax use extension for sustinability, parks, etc																															pass			
Sterling	5% hotel tax for tourism, conventions and community beautification with 38% revenue share with Logan County																			pass														
	15% retail marijuana excise tax on transfer from cultivation facility and addition 5% sales tax on retail marijuana sales with authorization to adjust up to 10%																							fail										
	2% lodging tax																								fail									
Stratton	Impose a 2% sales tax									fail																									
	Impose a 2% sales tax										pass																								
Superior	Sales and use tax increase from 2% to 3% for operating revenues and to perform capital improvements			pass																															
	Amend and adopt urban renewal plan re sales tax moneys							pass																											
	Increase property tax by 8 mills for a community recreation center								pass																										
	Increase sales and use tax .3% for open space								pass																										
	Increase sales and use tax .16% for recreation/community center										fail																								
	Sales tax increase of .16% for transportation projects										pass																								
	Mill levy increase for town's operation and maintenance											pass																							
	Mill levy increase for library services and facilities														fail																				
	Additional property tax of 1.5 mills for contracting with Louisville for library services																		pass																
	.44% phased in sales tax for transportation improvements																													fail					
Telluride	Sales tax increase (.5%) for affordable housing project		pass																																
	Occupation tax increase (50%) for affordable housing project		fail																																
	Ad valorem property tax mill levy increase for public education activities and general operation of Telluride Historical Museum			fail																															
	Impose 2% lodging tax for marketing tourism (replaces county lodging tax)								fail																										

Municipal Elections

Municipal Tax/Tax Rate Questions, updated April 2026

Municipality	Tax/Tax Rate Issues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Lodging and the sale of food/drinks tax for airline guaranty program											pass																							
	Increase sales and use tax 0.75% for street and alley																fail																		
	0.6% sales and use tax increase for community assistance, recreation and parks																	fail																	
	3 mills property tax increase for street & alley																	fail																	
	0.25 cent sales tax for transit																								pass										
	2 mill increase for affordable housing																										pass								
	.5% sales and use tax increase with debt for aff housing																										fail								
	2.5% tax on short term rentals, with debt up to $9.9 million																											pass							
	2% lodging tax for tourism, tourism impacts, and other town purposes																													pass					
Timnath	Adopt a sales and use tax of 3%										pass																								
	Adoption of 3% lodging tax																	pass																	
	1.35% sales tax for capital improvements																								fail										
	Increase in sales tax for infrastructure																									fail									
	New 1.24% sales and use tax through 2056 for recreation center construction and operation																																	pass	
Thornton	Sales and use tax increase for open space and park plans					pass																													
	Extend sales tax of .25% to fund open space, recreation and parks until 2038																																		
	.2% sales tax for public safety																								fail										
	5% sales tax on retail marijuana																								pass										
Trinidad	New lodging tax (3%) for tourism promotion		fail																																
	Extend sales tax scheduled to expire Dec. 31, 1996 until December 2002				pass																														
	Proposed mill levy for maintenance of public library					fail																													
	New 3% lodgers tax						fail																												
	Establish 3% tourism tax on lodging for tourism promotion								fail																										
	Allow use of proceeds from existing 1% sales tax earmarked for capital improvements to include acquisition of capital equipment								fail																										
	Impose 3% lodging tax for promotion of tourism									fail																									
	Extend existing 1% sales tax until 2008 for capital projects										pass																								
	1% sales tax extension																pass																		
	Extend 1% sales tax for capital projects until 2020																						pass												
	5% retail marijuana tax																						pass												
	Extend 1% sales tax for capital projects until 2026																											pass							
	6% lodging tax for community projects, tourism																															fail			
	extend 1% sales tax indefinitely. Tax first approved in 1980 and extended six times since																																	pass	
Vail	Sales tax increase for performance and conference center	fail																																	
	Adopt 1.4% accommodations tax to organize and operate marketing district							pass																											

Municipal Elections																																		
Municipal Tax/Tax Rate Questions, updated April 2026																																		
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
	Tax increase up to 4 mills for fire protection services										fail																								
	Increase taxes $7,640,000 by the levy of an additional lodging tax (≤ 1.5%) to finance, operate and maintain a conference center.													fail																				
	Use remaining 1.5% lodging tax revenues and 1.5% sales tax revenues to promote tourism and town economy																			pass														
	Tobacco sales tax: 15 cents per cigarette, 40% on other tobacco and nicotine products																											pass						
	.5% increase in sales tax to fund housing initiatives																													pass					
Walden	1% sales tax increase																pass																		
Walsenburg	New sales and use tax (1%) for general fund			fail																															
	Sales tax increase for streets					fail																													
	Increase sales tax 1% for streets							pass																											
	Increase mill levy to 18.5470 mills																			fail															
	Increase property tax to 18.5470 mills																				fail														
	Reallocate 1% sales tax to water and sewer infrastructure																				pass														
	Increase property tax mill levy from 11.7558 to 15.7558																					fail													
	1% sales and use tax																						fail												
	5% excise tax on retail mj																									pass									
	Expand use of street sales tax to include street and storm drain, equipment purchase, and debt service for streets and storm drain																													pass					
Walsh	Changes in tax												pass																						
Watkins	Increase taxes $100,000 by the levy of a 2% sales tax													fail																					
	Increase taxes $100,000 by the levy of a 2% use tax													fail																					
	2.5% sales tax														fail																					
	2.5% use tax on construction materials														fail																					
	10 mill property tax increase														fail																					
Wellington	Sales and use tax increase of 1% (from 2% to 3%) for streets						pass																												
	Extension of previously approved tax for streets may be used at the Board's discretion for additional parks, trails and open space until Dec. 31, 2021																			pass															
	3.5% sales tax on retail marijuana																													pass					
	expand use of street sales tax to fund parks, trails, open space																													pass					
Westcliffe	(combined issue with Silver Cliff and Custer County) increase RTA taxes $160,000 by levying a .5% county sales & use tax to be used for acquisition, maintenance and operation of RTA facilities and vehicles. 0.3% of net revenue funds trails													fail																					
	2% sales tax for capital projects																											fail							
	1% sales tax for capital projects																												pass						
	Sales tax extension in perpetuity																																pass		
Westminster	Extension of admissions tax to zoos, aquaria, etc.	pass																																	
	Extend sales and use tax (.25%) for parks and open space		pass																																
	Increase admissions tax by 2%						fail																												

Municipal Elections

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Municipality	Tax/Tax Rate Issues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	Increase property tax mill levy by 0.4 mill to operate and maintain city parks and to be increased to offset any tax reduction measures that may be imposed by the Atax-cut@ initiative								fail																										
	Tax increase for police, fire and support staff											pass																							
	5% sales tax on marijuana																													fail					
	.15% increase to public safety sales tax, with $25m debt																													fail					
	Extend parks,open space, and trails sales tax with $15 million of debt																													pass					
	Increase sales and use tax by 0.4% for emergency services																																	pass	
Wheat Ridge	Sales and use tax increase (.5%) for addition to police building		pass																																
	Sales and use tax increase (.5%) for recreation center					pass																													
	5% lodgers tax increase (from 5% to 10%)						pass																												
	Sales tax increase of 1% for a period of 4 years										fail																								
	Raise municipal sales tax rate from 2.0% to 3.0% to hire at least 10 new police department employees; fund programs to retain and attract businesses, and jobs and for park and recreation expenditures												pass																						
	0.6% sales and use tax increase for roads																fail																		
	0.5 cent sales tax for public improvements																								pass										
	Increase debt to $75 million and extension of sales tax for streets																															pass			
Williamsburg	1.5% mill levy increase for streets																								fail										
	4.5 mills for road and bridge																													fail					
Wiggins	3% use tax																								pass										
	$5/day lodging tax																									pass									
	Adoption of use tax																									pass									
Wiley	mill levy increase of 19 mills																										pass								
	2% sales tax increase																												pass						
	2% use tax for motor vehicles for gen fund and capital expenses																															pass			
Windsor	New use tax (3%) for capital projects "to accommodate growth"		fail																																
	New use tax (3%) on building and construction materials					pass																													
	New use tax (3%) on motor vehicles with decrease in property taxes					fail																													
	Impose 3% use tax on vehicle purchases for parks and recreation							fail																											
	Impose 0.2% sales and use tax for a recreation center										pass																								
	Impose 3.2% use tax on purchases of vehicles, boats, rec. vehicles and motorcycles for parks.												fail																						
	3% lodging tax for community events and tourism																		fail																
	Increase taxes by imposing an excise tax of 3% upon lodging dedicated to sponsoring community events, promoting tourism and conventions																				fail														
	Increase taxes by ad valorem not more than 5 mills within DDA																				pass														
	3% lodging tax																												fail						

Municipal Elections																																			
Municipal Tax/Tax Rate Questions, updated April 2026																																			
Municipality	**Tax/Tax Rate Issues**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Winter Park	Continue 1% sales tax and lodging tax through July 1, 2001				pass																														
	Retain existing 1% sales and lodging tax to be used for marketing and capital improvements								pass																										
	Renew 1% sales tax and 1% lodging tax for marketing and capital improvements												pass																						
	Mill levy increase not to exceed 2 mills for forest management program												pass																						
	Extend 1% sales & lodging tax for marketing and capital improvement projects																pass																		
	Extend through 7/1/2017 1% sales and lodging tax with 1/2 devoted to marketing and 1/2 for capital improvements																				pass														
	2% sales tax for public transit																							pass											
	Extend indefinitely 1% sales & lodging tax for marketing and capital improvement projects																								pass										
	5% sales tax on marijuana																												pass						
	1% lodging tax increase for total of 3%																															pass			
	remove use tax from tax administration code																																	pass	
Woodland	Use tax increase	fail																																	
Park	Impose a 5.7% lodging tax										pass																								
	$.01 sales tax increase for Rec Center																		fail																
	5.7% existing lodging tax may be used for economic enhancement & sutainability																						pass												
	1.09% sales tax increase for Woodland Park School District																								pass										
Wray	Sales tax increase (1%)			pass																															
	Extension of 1% sales tax for community improvements					pass																													
	Adoption of lodging tax up to 5%										fail																								
	Tax increase up to 4 mills for fire protection services										pass																								
	Increase taxes $7,640,000 by the levy of an additional lodging tax (≤ 1.5%) to finance, operate and maintain a conference center.													fail																					
	Sales tax increase of .5% and lodging tax increase of 1.5% for conference center															pass																			
	4% use tax on construction materials for capital projects																	pass																	
	Extension of .5% sales tax for public improvements																						pass												
	Property tax increase by 0.5 mill for fire pension fund																							pass											
	Marijuana excise tax, while approving marijuana mfg businesses																													fail					
Yampa	Property tax increase not to exceed 15.6 mills for law enforcement			fail																															
	Sales tax increase of 2% to raise an additional $23,000								pass																										
Yuma	Increase sales tax by 1% for community center							fail																											
	Tax increase for municipal sewer and storm drainage system											pass																							
	5% lodging tax																								fail										

Municipal Elections																																			
Municipal Tax/Tax Rate Questions, updated April 2026																																			
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	5% sales tax on retail marijuana with authorization up to 10%																										pass								
	5% lodging tax																												fail						
	excise tax on marijuana																													fail					
	1.5% sales tax																													fail					
	2% sales tax for water and sewer capitol projects and authority to increase debt to $2.8 million																															pass			
TOTALS	Pass	10	23	17	18	22	13	29	24	12	30	25	23	19	10	14	23	16	26	13	24	25	43	44	42	36	53	29	47	38	15	20	13	18	7
	Fail	7	22	14	10	19	19	20	25	14	27	12	20	20	12	11	14	12	16	7	6	14	18	5	28	10	28	16	19	22	6	14	0	0	4
	Totals	17	45	31	28	41	32	49	49	26	57	37	43	39	22	25	37	28	42	20	30	39	61	49	70	46	81	45	66	60	21	34	13	18	11
	CUMULATIVE TOTALS:																																		
	PASS 821																																		
	FAIL 491																																		
	TOTAL 1312 (62.6% approval rate)																																		