

**TOWN OF MINTURN  
RESOLUTION NO. 12 – SERIES 2018**

**A RESOLUTION SUBMITTING TO THE QUALIFIED ELECTORS OF THE TOWN OF MINTURN, COLORADO, AT THE EAGLE COUNTY CLERK AND RECORDER'S REGULAR ELECTION HELD ON NOVEMBER 6, 2018, A BALLOT ISSUE CONCERNING THE ADOPTION OF A USE TAX ON CONSTRUCTION AND BUILDING MATERIALS TO FINANCE CAPITAL PROJECTS AND ACQUISITIONS; AND PROVIDING OTHER DETAILS RELATING THERETO.**

**WHEREAS**, the Town of Minturn, in the County of Eagle and State of Colorado (the "Town"), is a home rule municipal corporation duly organized and existing under laws of the State of Colorado (the "State") and the Town Charter (the "Charter"); and

**WHEREAS**, the members of the Town Council of the Town (the "Council") have been duly elected and qualified; and

**WHEREAS**, the Council hereby finds and determines that it is in the public interest to adopt a four percent (4%) use tax in the Town on the privilege of storing, using and/or consuming any construction and/or building materials purchased at retail inside or outside of the Town; and

**WHEREAS**, Article X, Section 20 of the Colorado Constitution, also referred to as the Taxpayer's Bill of Rights ("TABOR"), requires voter approval for any new tax, any increase in any tax rate, the creation of any debt, and the spending of certain funds above limits established by TABOR; and

**WHEREAS**, TABOR requires the Town to submit ballot issues (as defined in TABOR) to the Town's electors on limited election days before action can be taken on such ballot issues; and

**WHEREAS**, November 6, 2018, is one of the election dates at which ballot issues may be submitted to the Town's electors pursuant to TABOR ("Election"); and

**WHEREAS**, the County Clerk of Eagle County (the "County Clerk") is conducting a coordinated election on November 6, 2018, pursuant to Section 1-7-116, C.R.S.; and

**WHEREAS**, the Council desires to submit to the qualified electors of the Town of Minturn voting at the Election the question of enacting a use tax on construction and building materials for the purpose of financing capital projects and acquisitions; and

**WHEREAS**, it is necessary to set forth certain procedures concerning the conduct of the Election.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MINTURN, COLORADO:**

Section 1. Unless otherwise defined herein, all terms used herein shall have the meanings defined in TABOR and in Section 31-10-102, C.R.S.

Section 2. Pursuant to the applicable laws of the State of Colorado, the Council hereby determines that a special election shall be held on November 6, 2018, at which special election there shall be submitted to the eligible electors of the Town the questions set forth in section 3 hereof. The officers of the Town are authorized to enter into an intergovernmental agreement with the County Clerk pursuant to Section 1-7-116 of the Uniform Election Code and to undertake any other such action consistent with this Resolution. Any such intergovernmental agreements heretofore entered into in connection with the Election are hereby ratified, approved and confirmed.

Section 3. The Council hereby authorizes and directs the designated election official to certify to the County Clerk, on or before September 7, 2018, the questions in substantially the forms hereinafter set forth for inclusion on the ballot:

**SHALL THE TOWN OF MINTURN'S TAXES BE INCREASED BY \$500,000 IN FISCAL YEAR 2019 AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER THROUGH THE ADOPTION OF A USE TAX ON THE PRIVILEGE OF STORING, USING AND/OR CONSUMING IN THE TOWN OF MINTURN ANY CONSTRUCTION AND/OR BUILDING MATERIALS PURCHASED AT RETAIL INSIDE OR OUTSIDE THE TOWN, AT THE RATE OF FOUR PERCENT (4%) OF THE RETAIL COST OF SUCH MATERIALS AND SHALL THE TOWN BE AUTHORIZED TO COLLECT AND SPEND SUCH REVENUES, INCLUDING ANY INTEREST AND INVESTMENT INCOME THEREON, EXCLUSIVELY FOR CAPITAL ACQUISITIONS AND CAPITAL PROJECTS IN THE TOWN OF MINTURN AS A VOTER APPROVED REVENUE CHANGE NOTWITHSTANDING ANY REVENUE OR EXPENDITURE LIMITATION, INCLUDING THOSE CONTAINED IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?**

Section 4. If a majority of the votes cast on the question to levy a use tax submitted at the Election shall be in favor of issuance of the levy of the use tax as provided in such question, the effective date of said tax shall be January 1, 2019, and the Town, acting through the Council, shall be authorized to adopt an ordinance implementing and levying the tax in accordance with such question and to provide for the administration and collection of the tax. Any authority to levy the use tax, if conferred by the results of the Election, shall be deemed and considered a continuing authority to levy the tax so authorized at any one time, or from time to time, and neither the partial exercise of the authority so conferred, nor any lapse of time, shall be considered as exhausting or limiting the full authority so conferred.

Section 5. It is the intention of the Council that when an ordinance is adopted to implement, levy, administer and collect the use tax, said ordinance shall include a provision to rebate the use tax collected on materials used to build deed restricted and tax exempt workforce housing.

Section 6. It is the intention of the Council that when an ordinance is adopted to implement, levy, administer and collect the use tax, said ordinance shall include a provision exempting the collection of use tax on the first \$10,000 of construction and building material purchased in one calendar year for storage, use or consumption on a single individually described parcel of property.

Section 6. The officers and employees of the Town are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this resolution.

Section 7. All actions heretofore taken (not inconsistent with the provisions of this resolution) by the Town and the officers thereof, directed towards the Election and the objects and purposes herein stated are hereby ratified, approved and confirmed.

Section 8. If any section, paragraph, clause or provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall in no manner affect any remaining provisions of this resolution, the intent being that the same are severable.

Section 9. All resolutions or parts of resolutions inconsistent herewith are hereby repealed to the extent only of such inconsistency. This repealer shall not be construed to revive any resolution or part of any resolution heretofore repealed.

**INTRODUCED, READ, APPROVED AND ADOPTED this 20<sup>th</sup> day of June, 2018.**

  
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MATT SCHERR, MAYOR

**ATTESTS:**

  
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JAY BRUNVAND, CLERK

