

BOARD OF COUNTY COMMISSIONERS FOR
ADAMS COUNTY, STATE OF COLORADO

RESOLUTION APPROVING THE REFERRAL OF A BALLOT ISSUE FOR THE
NOVEMBER 5, 2024, GENERAL ELECTION AUTHORIZING THE IMPOSITION OF A
TEMPORARY .15% COUNTYWIDE SALES TAX FOR THE PURPOSE OF INCREASING
THE AMOUNT OF AFFORDABLE HOUSING IN THE UNINCORPORATED AND
INCORPORATED AREAS OF ADAMS COUNTY

Resolution 2024 - 447

WHEREAS, the COVID-19 pandemic and resulting economic conditions have caused dramatic unanticipated increases in the cost of housing in Adams County (“County”) and the lack of affordable housing in the County for low and moderate income households has caused economic distress to Adams County individuals, families and businesses; and,

WHEREAS, the County has an estimated housing unit deficit of approximately 10,000 homes that is expected to increase to approximately 30,000 by 2050 if not addressed; and,

WHEREAS, a dedicated revenue stream to support the availability of affordable homes is critical to meeting the housing development goals set forth in Colorado State law; and,

WHEREAS, the County is legally authorized to impose a sales tax on the sale of tangible personal property at retail and the furnishing of services, subject to the approval of the registered electors of the County; and,

WHEREAS, the Board has determined that it is in the interest of the residents of Adams County to impose a temporary Countywide sales tax at the rate of .15% for the period beginning January 1, 2025, through December 31, 2044, the receipts from which shall be restricted in application to the expansion of affordable housing in the incorporated and unincorporated areas of Adams County; and,

WHEREAS, the Board has determined that a question regarding the imposition of a temporary sales tax for the purposes enunciated herein should be submitted by the Board to the eligible electors of the County; and,

WHEREAS, the Board has determined to set the ballot title and ballot question for the issue to be submitted at the election called by this Resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado:

1. Pursuant to §§ 1-1-111, 1-5-203(3), and 30-11-103.5, C.R.S., the Board hereby authorizes and directs that the following ballot issue be certified herewith to the Adams County Clerk and Recorder (“Clerk and Recorder”) for submission to the registered electors in Adams County to be included on the ballot for the November 5, 2024, General Election:

BALLOT ISSUE _____

SHALL ADAMS COUNTY TAXES BE INCREASED BY TWENTY- TWO MILLION, TWO HUNDRED THOUSAND DOLLARS (\$22,200,000) (FIRST FULL YEAR DOLLAR AMOUNT, FOR COLLECTION IN CALENDAR YEAR 2025) ANNUALLY, AND BY WHATEVER AMOUNT IS RAISED THEREAFTER, BY THE IMPOSITION OF A TEMPORARY COUNTYWIDE SALES TAX AT THE RATE OF .15% (\$.15 CENTS ON A \$100 PURCHASE) EFFECTIVE JANUARY 1, 2025, AND EXPIRING DECEMBER 31,2044, WITH THE PROCEEDS TO BE USED SOLELY FOR THE PURPOSE OF EXPANDING THE AVAILABILITY OF AFFORDABLE HOUSING IN ADAMS COUNTY, BY:

DISTRIBUTING GRANTS TO MULTIJURISDICTIONAL AND COUNTY HOUSING AUTHORITIES ESTABLISHED IN ADAMS COUNTY FOR THE PURPOSES OF:

FINANCING, PLANNING, ENTITLING, DEVELOPING, OPERATING, ACQUIRING, PRESERVING, RENOVATING, ADMINISTERING, MAINTAINING AND CONSTRUCTING AFFORDABLE HOUSING FOR SALE OR RENT IN THE UNINCORPORATED AND INCORPORATED AREAS OF ADAMS COUNTY;

AND SHALL ADAMS COUNTY BE ALLOWED TO COLLECT, RETAIN AND SPEND THE REVENUES FROM SUCH TAX AND THE INTEREST EARNINGS THEREON AS A VOTER-APPROVED REVENUE CHANGE WITHIN THE MEANING OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION AND ABOVE ANNUAL LIMITS WHICH MIGHT OTHERWISE APPLY OR BE PROPOSED, INCLUDING AS AN APPROVED EXCEPTION TO THE LIMITATIONS SET FORTH IN SECTION 29-1-301 OF THE COLORADO REVISED STATUTES; ALL IN ACCORDANCE WITH BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2024 – 447.

YES/FOR _____

NO/AGAINST _____

2. This Resolution shall serve to set the ballot title and text of the ballot issue.
3. The election shall be conducted by the Clerk and Recorder in accordance with the Uniform Election Code, C.R.S §1-1-101, et. seq., and other laws and regulations of the State of Colorado, including without limitation, the requirements of Article X, Section 20 of the Colorado Constitution (hereinafter “TABOR”).
4. The Clerk and Recorder shall cause all acts required or permitted by the Uniform Election Code and the Rules relevant to be performed by the Clerk and Recorder or its designees.
5. The Clerk and Recorder shall cause a notice of election to be published in accordance with the laws of the State of Colorado, including but not limited to, the Uniform Election Code and TABOR.
6. The Clerk and Recorder shall mail a TABOR notice package to all active registered voter households in Adams County, pursuant to Colo. Const., Art. X, §20, which shall include the ballot issue adopted herein.
7. Pursuant to C.R.S. § 29-2-104(5), the Clerk and Recorder shall publish the text of this Resolution four separate times, a week apart, in the official newspaper of the County and each city and incorporated town within the County.
8. If a majority of the votes cast are in favor of the ballot issue of implementing the temporary sales described herein, (“the Affordable Housing Sales Tax”) then such tax shall be imposed and shall apply to all taxable transactions, unless exempt, occurring on or after January 1, 2025, and through December 31, 2044, and shall be collected, administered and enforced in accordance with this Resolution and the schedules set forth in the rules and regulations promulgated by the Colorado Department of Revenue.
9. Imposition of Tax. There is hereby imposed on all sales of tangible personal property at retail or the furnishing of services in the County as provided in Section 29-2-105, et. seq., Colorado Revised Statutes, as amended, a tax equal to .15% of the gross receipts, the "Affordable Housing Sales Tax".

10. All retail sales are sourced as specified in Section 39-26-104(3). For purposes of this sales tax, all retail sales are consummated at the retailer's place of business unless the tangible personal property sold is delivered by the retailer or his agent outside the County limits. The gross receipts from such sales shall include delivery charges when such charges are subject to state sales tax imposed by article 26, title 39, C.R.S., regardless of the place to which delivery is made. If a retailer has no permanent place of business in the County, the place at which the retail sales are consummated for the purpose of this sales tax shall be determined by the provisions of Article 26, Title 39, C.R.S., and by the rules and regulations promulgated by the Colorado Department of Revenue. Without limiting the broad application of this sales tax and recognizing that mobile telecommunications services are subject to particular legal requirements, this sales tax shall apply to mobile telecommunications services to the greatest extent permitted under Section 29-2-105(1.5), C.R.S.

11. Transactions Subject to the Sales Tax. The transactions subject to the Affordable Housing Sales Tax shall be as set forth below and as required by Colorado state law. The amount subject to the tax shall not include the amount of any sales or use tax imposed by Article 26 of Title 29, C.R.S. The sale of tangible personal property and services taxable hereunder shall be the same as the tangible personal property and services taxable pursuant to C.R.S. §39-26-104, except as provided herein, and shall be subject to the same exemptions as those specified in 7 of Article 26 of Title 39, expressly including the following exemptions:
 - (A) The exemption for sales of machinery or machine tools specified in section 39-26-709 (1), C.R.S., other than machinery or machine tools used in the processing of recovered materials by a business listed in the inventory prepared by the department of public health and environment pursuant to section 30-20-122 (1)(a)(V), C.R.S.;
 - (B) The exemption for sales of machinery or machine tools specified in section 39-26-709 (1), C.R.S., used in the processing of recovered materials by a business listed in the inventory prepared by the department of public health and environment pursuant to section 30-20-122 (1)(a)(V), C.R.S.;
 - (C) The exemption for sales of electricity, coal, wood, gas, fuel oil, or coke specified in section 39-26-715 (1)(a)(II), C.R.S.;
 - (D) The exemption for sales of food specified in section 39-26-707 (1)(e), C.R.S.; for the purposes of this exemption, "food" shall be defined as in 39-26-102(4.5);
 - (E) The exemption for vending machine sales of food specified in section 39-26-714 (2), C.R.S.;
 - (F) The exemption for sales by a charitable organization specified in section 39-26-718 (1)(b), C.R.S.;
 - (G) The exemption for sales of farm equipment and farm equipment under lease or contract specified in section 39-26-716 (4)(e) and (4)(f);
 - (H) The exemption for sales of motor vehicles, power sources, or parts used for converting such power sources as specified in section 39-26-719 (1);
 - (I) The exemption for sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles as specified in section 39-26-723, C.R.S.;
 - (J) The exemption for sales of components used in the production of energy, including but not limited to alternating current electricity, from a renewable energy source specified in section 39-26-724, C.R.S.;
 - (K) The exemption for sales that benefit a Colorado school specified in section 39-26-725, C.R.S.;

(L) The exemption for sales by an association or organization of parents and teachers of public school students that is a charitable organization as specified in section 39-26-718 (1)(c), C.R.S.;

(M) The exemption for sales of property for use in space flight specified in section 39-26-728, C.R.S.;

(N) The exemption for manufactured homes and tiny homes set forth in section 39-26-721 (3);

(O) The exemption for sales of period products as specified in section 39-26-717 (2)(m);

(P) The exemption for sales of incontinence products and diapers as specified in section 39-26-717 (2)(n);

(Q) The exemption for sales of eligible decarbonizing building materials set forth in section 39-26-731;

(R) The exemption for sales of heat pump systems and heat pump water heaters set forth in section 39-26-732;

(S) The exemption for sales of energy storage systems set forth in section 39-26-733.

12. The Affordable Housing Sales Tax shall not be imposed on the following:

(A) The sale of construction and building materials, as the term is used in section 29-2-109, C.R.S. if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the County evidencing that a local use tax has been paid or is required to be paid.

(B) The sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule county equal to or in excess of that sought to be imposed by Adams County. A credit shall be granted against the sales tax imposed by Adams County with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule county. The amount of the credit shall not exceed the sales tax imposed by the subsequent statutory or home rule county.

(C) The sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule city and county, city, or town equal to or in excess of that sought to be imposed by Adams County. A credit shall be granted against the sales tax imposed by Adams County with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule city and county, city, or town. The amount of the credit shall not exceed the sales tax imposed by the subsequent statutory or home rule city and county, city, or town.

(D) The sale of food purchased with food stamps. For the purposes of this subsection (D), “food” shall have the same meaning as provided in 7 U.S.C. sec. 2012 (g), as such section exists on October 1, 1987, or is thereafter amended.

(E) The sale of food purchased with funds provided by the special supplemental food program for women, infants, and children, 42 U.S.C. sec. 1786. For the purposes of this section (E), “food” shall have the same meaning as provided in 42 U.S.C. sec. 1786, as such section exists on October 1, 1987, or is thereafter amended.

- (F) Notwithstanding any provision of this section to the contrary, sales of cigarettes shall be exempt from the Affordable Housing Sales Tax pursuant to 29-2-105(9), C.R.S.
13. Transactions subject to Specific Ownership Tax. All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from said county, town, or city sales tax when such sales meet both of the following conditions:
- (A) The purchaser is a nonresident of or has his principal place of business outside of the local taxing entity; and
- (B) Such personal property is registered or required to be registered outside the limits of the local taxing entity under the laws of this state.
14. Collection, Administration and Enforcement. The collection, administration and enforcement of the Affordable Housing Sales Tax shall be performed by the Executive Director of the Colorado Department of Revenue (the “Executive Director”) in the same manner as the collection, administration, and enforcement of the Colorado state sales tax. The provisions of article 26 of title 39, C.R.S. and all rules and regulations promulgated thereunder by the Executive Director shall govern the collection, administration, and enforcement of the Affordable Housing Sales Tax.
15. Vendor Fee. No vendor fee shall be permitted or withheld with respect to the collection and remittance of the Affordable Housing Sales Tax.
16. Distribution of Sales Tax Revenue. The Board of County Commissioners shall be responsible for and shall establish policies and procedures concerning the oversight and distribution of proceeds from the collection of the Affordable Housing Sales Tax, and shall define the term “Affordable Housing” for the purpose of the distribution of the Affordable Housing Sales Tax.
17. Deposit and Expenditure of Revenue.
- (A) The County shall establish an Affordable Housing Fund within which all revenues and expenditures from the Affordable Housing Sales Tax shall be deposited and accounted for.
- (B) Up to three percent (3%) of the Affordable Housing Sales Tax collected may be used for administrative purposes associated with administering the Affordable Housing Fund.
- (C) After payment of the administrative expenses described in Section 17(B) above, moneys remaining in the Affordable Housing Fund shall be used for the purpose of distributing grants to multijurisdictional and county housing authorities established in Adams County for the purpose of expanding the availability of affordable housing for the benefit of the unincorporated and incorporated areas of the County in accordance with the policies and procedures adopted by the Board of County Commissioners or its designee(s).
18. The Clerk and Recorder shall provide the Colorado Department of Revenue with written notice of this Resolution submitting the question to the registered electors no later than ten days after the adoption of this Resolution.
19. If a majority of the votes cast on the issue of the imposition of the Affordable Housing Sales Tax are in favor of such ballot issue, in accordance with §29-2-106, C.R.S. the Clerk and Recorder shall provide the Colorado Department of Revenue with a written notice of the adoption of the Affordable Housing Sales Tax, along with a copy of this Resolution, no later than forty-five days before January 1, 2025.

20. The officers and employees of the County are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution.
21. The rate of the Affordable Housing Sales Tax and the deposit of revenues collected as set forth in this Resolution shall not be amended, altered, or otherwise changed unless first submitted to a vote of the registered electors of the County for their approval or rejection. Other provisions of this Resolution may be amended as necessary to effectuate the purposes of this Resolution by resolution adopted by the Board of County Commissioners in accordance with Colorado law.
22. All actions consistent with the provisions of this Resolution heretofore taken by the members of the Board of County Commissioners and the officers and employees of the County and directed toward holding the election for the purposes states herein are hereby ratified, approved and confirmed.
23. All prior acts, orders or resolutions, or parts thereof, by the County inconsistent or in conflict with this Resolution are hereby repealed to the extent only of such inconsistency or conflict.
24. If any section, paragraph, clause or provision of this Resolution shall be adjudged invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining sections, paragraphs, clauses or provisions of this Resolution, it being the intention that the various parts hereof are severable.
25. The cost of the election shall be paid from the County's general fund.
26. This Resolution shall take effect immediately upon its passage.

Upon motion duly made and seconded the foregoing resolution was adopted by the following vote:

Henry	_____	Aye
Tedesco	_____	Excused
Pinter	_____	Aye
O'Dorisio	_____	Aye
Baca	_____	Excused

Commissioners

STATE OF COLORADO)
County of Adams)

I, Josh Zygielbaum, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Adams County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 27th day of August A.D. 2024.

County Clerk and ex-officio Clerk of the Board of County Commissioners

Josh Zygielbaum:

By:



A handwritten signature in black ink, appearing to read "E. Hannon", is written over the signature line.

Deputy