November 2004 Election

# BOULDER COUNTY BALLOT ISSUES



#### League of Women Voters® of Boulder Valley

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# BOULDER COUNTY BALLOT ISSUE 1A

### **Open Space Sales Tax**

SHALL BOULDER COUNTY TAXES BE **INCREASED \$4.2 MILLION ANNUALLY (FIRST** FULL FISCAL YEAR DOLLAR INCREASE STARTING IN 2005) BY THE IMPOSITION OF AN ADDITIONAL COUNTY-WIDE SALES AND **USE TAX FOR 20 YEARS TO AND INCLUDING** DECEMBER 31, 2024 AT THE RATE OF 0.10% FOR PURPOSES OF OPEN SPACE ACQUISITION, LAND AND FACILITIES IMPROVEMENTS, MANAGEMENT AND MAINTENANCE WITH FUNDS EXPENDED FOR MANAGEMENT AND MAINTENANCE OF OPEN SPACE BEING A MINIMUM OF 10% OF THE **REVENUES OF SUCH ADDITIONAL TAX AND** THEREAFTER AT THE RATE OF 0.05% FOR PURPOSES OF OPEN SPACE MANAGEMENT AND MAINTENANCE ONLY; SHALL BOULDER COUNTY DEBT BE INCREASED UP TO \$60,000,000, WITH A REPAYMENT COST OF UP TO \$98,000,000 FOR PURPOSES OF OPEN SPACE ACQUISITION AND IMPROVEMENTS BY THE ISSUANCE OF REVENUE BONDS PAYABLE FROM THE PROCEEDS OF SUCH TAX AND, TO THE EXTENT MONEYS FROM

SUCH TAX ARE NOT SUFFICIENT FOR THE REPAYMENT OF SUCH BONDS FROM OTHER COUNTY OPEN SPACE SALES AND USE TAX REVENUES. THE CONSERVATION TRUST FUND, THE COUNTY'S GENERAL FUND AND OTHER LEGALLY AVAILABLE FUNDS, WHICH BONDS SHALL BEAR INTEREST. MATURE, BE SUBJECT TO REDEMPTION, WITH ORW WITHOUT PREMIUM, AND BE ISSUED DATED AND SOLD AT SUCH TIME OR TIMES, AT SUCH PRICES (AT, ABOVE OR BELOW PAR) AND IN SUCH MANER AND CONTAINING SUCH OTHER TERMS, NOT INCONSISTENT HEREWITH, AS THE BOARD OF COUNTY COMMISSIONERS MAY DETERMINE; SHALL THE COUNTY BE AUTHORIZED. IN ORDER TO PROVIDE FOR THE PAYMENT OF SUCH BONDS, TO ENTER INTO A MULTIPLE-FISCAL YEAR OBLIGATION TO TRANSFER THE PROCEEDS OF THE ADDITIONAL SALES AND USE TAX, AS WELL AS OTHER MONEYS FROM THE COUNTY'S OPEN SPACE SALES AND USE TAX FUNDS, THE CONSERVATION TRUST FUND, THE GENERAL FUND AND OTHER LEGALLY AVAILABLE FUNDS. TO THE OPEN SPACE CAPITAL IMPROVEMENT TRUST FUND IN AN AMOUNT SUFFICIENT TO PAY THE DEBT SERVICE ON SUCH BONDS AND TO OTHERWISE COMPLY WITH THE COVENANTS OF THE RESOLUTIONS OR OTHER INSTRUMENTS GOVERNING SUCH BONDS; AND SHALL THE EARNINGS ON THE INVESTMENT OF PROCEEDS OF SUCH TAX AND BONDS, REGARDLESS OF AMOUNT, CONSTITUTE A VOTER-APPROVED REVENUE CHANGE; ALL IN ACCORDANCE WITH BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2004-86?

#### **BACKGROUND**

County voters first approved a sales tax of 0.25% to preserve Open Space in 1993. That tax will expire in 2019. In 1999, voters approved an additional 0.10% sales tax, to expire in 2009. The county now owns some 72,000 acres with 85 miles of trails. OF these acres it leases nearly 23,000 for agricultural use.

The Boulder County Parks and Open Space program is distinctive for having large tracts of land and a number of complete family ranches. Some of the largest holdings are Walker Ranch west of Boulder, Rabbit Mountain on the north border of the county, Hall and Heil ranches along the foothills between Boulder and Lyons, Rock Creek Farm on the south county border, and Caribou Ranch east of the Continental Divide.

This is a county tax. It should not be confused with the City of Boulder's Open Space tax that city voters approved last year, or with Open Space taxes in other municipalities.

#### **MAJOR PROVISIONS**

Issue 1A would increase county sales and use tax by 0.10% (ten cents per \$100.00) to be used for County Parks and Open Space land acquisition and management. The tax would begin in 2005. At least 10% of the revenues collected would go toward management and maintenance. It would allow up to \$60 million in bonding authority. Half of the tax would end in 20 years, and half continue perpetually for management and maintenance only.

#### THOSE IN FAVOR SAY

• Over the next 30 years, potential Open Space properties will either be preserved or lost to development. Proceeds from this tax will save remaining parcels with the most significant wildlife, recreational, agricultural, cultural and open space values.

• Open Space is an amenity that makes Boulder County an attractive place to live and do business. There is a direct connection between protecting our natural environment and a healthy and stable economy in Boulder County.

• This tax will help fund much-needed Open Space maintenance and management, including trails, in perpetuity.

## THOSE **OPPOSED** SAY

• Boulder County's funds are better spent managing and maintaining existing Open Space,

not acquiring more. Our current inventory is in dire need of stewardship including fire and weed mitigation, management plans and parking area security. This measure's funding ratio is wrong. It should be 90% for maintenance and management and 10% for acquisition, not the other way around.

#### **BOULDER COUNTY ISSUE IB** Wildfire Prevention and Suppression Sales Tax

SHALL BOULDER COUNTY TAXES BE **INCREASED \$1.3 MILLION ANNUALLY (FIRST** FULL FISCAL YEAR DOLLAR INCREASE IN 2005) THROUGH A 0.03% INCREASE IN BOULDER COUNTY'S COUNTY-WIDE SALES AND USE TAX, AND EXPIRING DECEMBER 31, 2014, AND A VOTER-APPROVED REVENUE CHANGE, THE PROCEEDS OF WHICH SHALL BE USED FOR. WILDFIRE PREVENTION AND SUPPRESSION, FOREST MANAGEMENT, AND LIMITED HELICOPTER EMERGENCY SEARCH AND RESCUE CAPITAL EQUIPMENT, OPERATIONS, AND SERVICES, IN ACCORDANCE WITH THE PROPOSAL AS MORE PARTICULARLY SET FORTH IN BOARD OF COUNTY COMMISSIONERS' RESOLUTION NO. 2004-89?

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