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Resolution No. 12-309

**THE BOARD OF COUNTY COMMISSIONERS
COUNTY OF EL PASO, STATE OF COLORADO**

RESOLUTION TO APPROVE AND AUTHORIZE A BALLOT QUESTION FOR THE NOVEMBER 2012 GENERAL ELECTION FOR THE PURPOSES OF PROPOSING AN INCREASE TO THE EXISTING COUNTYWIDE SALES TAX AND USE TAX RATE TO ADDRESS CRITICAL AND EMERGENT NEEDS OF THE EL PASO COUNTY SHERIFF'S OFFICE AS MORE PARTICULARLY DESCRIBED WITHIN THE PROPOSED RESOLUTION

WHEREAS, C.R.S. § 29-2-101, *et seq.*, authorizes the County to levy an increase in the countywide sales and use tax rate upon the approval of the majority of the qualified registered electors of the County voting on such proposal at an election conducted and held according to Colorado law; and

WHEREAS, El Paso County Sheriff Terry Maketa ("Sheriff") is the chief law enforcement officer for El Paso County, with statutorily mandated duties on behalf of all El Paso County residents regardless of municipal boundaries, including emergency response to public safety, wild land firefighting, responding to calls for service and staffing the Jail in a safe and secure manner; and

WHEREAS, as exhibited by exceptional historical performance of its ongoing statutory obligations the El Paso County Sheriff's Office is an integral component in the provision of public safety services to the citizens of El Paso County, Colorado; and

WHEREAS, Sheriff Terry Maketa has initiated and conducted an extensive review of critical needs of the El Paso County Sheriff's Office, which has identified serious deficiencies in operations staffing and funding highlighted by the destruction of the Waldo Canyon Fire; and

WHEREAS, as a result of this extensive review, Sheriff Terry Maketa has requested the Board of County Commissioners of the County of El Paso, State of Colorado (hereinafter "County" or "Board"), to certify to the eligible electors of the County a ballot issue proposing an increase in the countywide sales and use tax rate in order to address the insufficiencies which are critical to public safety and emergency preparedness; and

WHEREAS, addressing the critical public safety and emergency preparedness needs identified by the Sheriff is necessary to preserve the Sheriff's ability to protect the public and effectively respond to crises in the community by improving the ability of the Sheriff, and his deputies to respond to emergent situations, enforce the laws, and safely incarcerate convicted criminals; and

WHEREAS, Sheriff Terry Maketa has recommended a sales and use tax increase to the Board, as recent events such as the Waldo Canyon Fire have highlighted crucial deficits in personnel and support, and that the voters of El Paso County prefer a sales and use tax increase over a property tax increase as the means to pay for needed public improvements; and



WHEREAS, the Board, in order to address these immediate critical needs, finds that it is in the best interests of the present and future residents of the County to certify a ballot issue to the eligible electors of the County at the November 2012 General Election requesting approval of an increase in the countywide sales and use tax rate of twenty-three hundredths of one cent (\$.0023), subject to the terms of this Proposal and Resolution, hereinafter referred to as this Resolution or as this Proposal.

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

PART ONE: GENERAL PROVISIONS

1. **Purpose of this Resolution:** The purpose of this Resolution is, upon the approval of a majority of the eligible electors voting on such Proposal at the November 2012 General Election, to enact, and, therefore, levy and impose an increase in the countywide sales tax rate of twenty-three one hundredths of one cent (\$.0023) upon the sale at retail of tangible personal property and the furnishing of certain services in the County (“the sales tax”), and to enact, and therefore, levy and impose an increase in the countywide use tax rate of twenty-three one hundredths of one cent (\$.0023) only for the privilege of using or consuming in the County any construction and building materials purchased at retail, and for the privilege of storing, using or consuming in the County any motor and other vehicles purchased at retail on which registration is required (“the use tax”), all of the foregoing being in accordance with the provisions of Article 2 of Title 29, C.R.S.

2. **Effective Date of Sales and Use Tax Rate Increase:** If approved by a majority of the eligible electors voting thereon at the November 2012 General Election, the sales and use tax rate increase proposed in this Resolution and in the ballot issue shall become effective on January 1, 2013 and continue through December 31, 2020, after which date (effective January 1, 2021) the countywide sales and use tax rate increase shall be reduced by of twenty-three one hundredths of one cent (\$.0023) by operation of law, and without the need for any action by the County.

3. **Statutory Definitions Incorporated/Specific Definition of Countywide:** The definitions of the words contained herein shall be as set forth in C.R.S. §§ 39-26-102, 39-26-201, and 39-26-701, which definitions are incorporated by reference into this Resolution as if fully set forth herein. The term, “countywide”, as used in this Resolution includes all incorporated areas (i.e., municipalities, including, but not limited to, all statutory cities and towns and all home rule cities and towns) and unincorporated areas within El Paso County, Colorado.

PART TWO: SPECIFIC PROVISIONS PERTAINING TO THE SALES TAX

4. **Property and Services Taxed:** Upon approval in the November 2012 General Election, there shall be enacted and, therefore, levied and imposed, an increase in the existing countywide sales tax rate of twenty-three one hundredths of one cent (\$.0023) upon the gross receipts from the taxable sales of all tangible personal property at retail and the

furnishing of certain services as provided in C.R.S. § 29-2-105(1)(d), excluding from taxation certain transactions as set forth in Paragraph 6, below, and providing certain exemptions from taxation as set forth in Paragraph 7, below, and which sales tax rate increase shall commence on January 1, 2013 and continue through December 31, 2020, after which date (effective January 1, 2021) said sales tax rate increase shall be reduced by twenty-three one hundredths of one cent (\$.0023) by operation of law, and without the need for any action by the County. The sale of tangible personal property and services taxable shall be the same as the sale of tangible personal property and services taxable pursuant to C.R.S. § 39-26-104, 2012 including, but not limited to mobile telecommunications service pursuant to C.R.S. § 39-26-104(1)(c)(I), excluding from taxation certain transactions as set forth in Paragraph 6, below, and providing certain exemptions from taxation as set forth in Paragraph 7, below.

5. Adoption of State Rules and Regulations/County Rules and Regulations: The collection of the revenues generated by the sales tax rate increase shall be in accordance with schedules set forth in the rules and regulations of the Colorado Department of Revenue, and/or in accordance with any rules and regulations as may be enacted by separate resolution of the Board, and any such County imposed rules and regulations shall be enacted and implemented in accordance with Colorado law as it currently exists or as it may be amended from time to time.

6. Exclusions from Sales Tax: The sales tax rate increase shall not apply to the following:

a. The amount of any sales or use tax levied and imposed by Article 26 of Title 39, C.R.S.

b. The sale of construction and building materials, as such term is used in C.R.S. § 29-2-109, and as such term is defined in Paragraph 16, below, if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the County evidencing that the County's use tax has been paid or is required to be paid.

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 county equal to or in excess of that sought to be imposed by the County. A credit shall be granted against the sales tax rate increase imposed by the County with respect to such transaction equal in amount to the lawfully imposed 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 pursuant to the County's sales tax rate increase. The following provision shall apply in defining the applicability of its higher rate to the sales tax ordinance or resolution of any statutory or home rule city, town, city and county, or county which provides a higher rate of taxation on prepared food or food for immediate consumption than

its general rate of taxation: prepared food or food for immediate consumption shall exclude any food for domestic home consumption.

d. The sale of food purchased with food stamps. For purposes of this provision, the term, "food", shall have the same meaning as provided in C.R.S. § 39-26-102(4.5)(a), citing to 7 U.S.C. 2012 (k) and (l) as such section existed as of October 1, 1987 or as amended.

e. The sale of food purchased with funds provided by the special supplemental food program for women, infants, and children, pursuant to 42 U.S.C. sec. 1786. For the purposes of this provision, the term, "food", shall have the same meaning as "supplemental foods" provided in 42 U.S.C. 1786, as such section existed on October 1, 1987 or as amended through August 2012.

f. The sale or purchase of gasoline and diesel fuel as statutory counties in Colorado have no authority of whatsoever kind or nature to levy and impose a sales tax upon these commodities.

7. Exemptions from Sales Tax: There shall be exempt from the sales tax rate increase the sale of all of the tangible personal property and services which are exempt under Part 7 of Article 26 of Title 39, C.R.S., which exemptions are incorporated by reference into this Resolution as if fully set forth herein, expressly including the exemption for sales of food as defined and as set forth in C.R.S. § 39-26-102(4.5), and as exempted from state sales tax pursuant to C.R.S. § 39-26-707(1)(e), the exemption for sales and purchases of electricity, coal, wood, gas, including natural, manufactured and liquefied petroleum gas, fuel oil or coke, sold to occupants of residences as set forth in C.R.S. § 39-26-715(1)(a)(II), (fuels used in providing residential light, heat and power), the exemption for sales and purchases of machinery or machine tools in excess of nine-hundred dollars, as set forth in C.R.S. § 39-26-709(1)(a)(II), the exemption for sales by an association or organization of parents and teachers of public school students that is a charitable organization as set forth in C.R.S. § 39-26-718(1)(c), and the exemption for sales that benefit a Colorado school as set forth in C.R.S. §39-26-725(1)(b).

8. Exclusion from Exemptions to Sales Tax; Inclusions to Sales Tax: Notwithstanding any provision as set forth in Paragraph 7, above, this Resolution does not exempt or exclude from taxation, and therefore, includes within the sales tax rate increase, pursuant to C.R.S. § 29-2-105(1)(d)(I), the following: vending machine sales of food as set forth in C.R.S. § 39-26-714(2), all occasional sales by a charitable organization as set forth in C.R.S. § 39-26-718(1)(b), except allowing the exemption as set forth in Paragraph 7, above, concerning sales by an association or organization of parents and teachers of public school students that is a charitable organization as set forth in C.R.S. § 39-26-718(1)(c), the sales and purchases of farm equipment and farm equipment under lease or contract as set forth in C.R.S. §§ 39-26-716(2)(b) and (2)(c), the sales of low-emitting motor vehicles, power sources, or parts used for converting power sources as set forth in C.R.S. § 39-26-719(1), the purchase of machinery or machine tools as set forth in C.R.S. § 39-26-709(1) IV, the sales of pesticides as set forth in C.R.S. § 39-26-716(2)(e), the sales of wood from salvaged trees killed or infested in

Colorado by Mountain Pine Beetles, as set forth in C.R.S. § 39-26-723, and the sales of components used in the production of alternating current electricity from renewable energy sources, including, but not limited to wind, as set forth in C.R.S. § 39-26-724.

9. Nonresident Exemption: Pursuant to C.R.S. § 29-2-105(1)(e), all sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from the sales tax rate increase 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 County; and

b. Such personal property is registered or required to be registered outside the limits of the County under the laws of the State of Colorado.

10. Exemption for Construction Materials Subject to Use Tax: The value of construction and building materials on which the use tax rate increase in Paragraph 16, below, has previously been collected by the County shall be exempt from the sales tax rate increase if the materials are delivered by the retailer or his agent to a site within the limits of the County.

11. Place of Sale: All retail sales are consummated at the place of business of the retailer, unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the limits of the County or to a common carrier for delivery to a destination outside the limits of the County. The gross receipts from such sales shall include delivery charges, when such charges are subject to the sales and use tax of the State of Colorado, imposed by Article 26 of 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, or has more than one place of business, the place at which the retail sales are consummated for the purpose of the sales tax rate increase shall be determined by the provisions of Article 26 of Title 39, C.R.S., and by the rules and regulations promulgated by the Department of Revenue of the State of Colorado, and/or in accordance with any rules and regulations as may be enacted by separate resolution of the Board.

12. Sales Tax License: Any person or entity engaging in the business of selling tangible personal property at retail or furnishing certain services as herein set forth shall annually obtain and hold a state license as required by C.R.S. § 39-26-103, or, if required by any rule or regulation enacted by separate resolution of the County, and in accordance with Colorado law as it currently exists or as it may be from time to time amended, to annually obtain and hold a County sales tax license.

13. Vendor Fee: The Board may authorize every retailer to withhold from the monthly sales tax collections to be remitted an amount up to three and one-third percent (3 1/3%) of the monthly sales tax collections as a fee, which fee shall be known as the vendor fee. By separate resolution, the Board at any time, may increase, decrease or eliminate all or part of the vendor fee. Unless otherwise amended by a subsequent resolution, the Board hereby determines that the resumption of the vendor fee shall not be authorized at this time; therefore, the vendor fee rate shall remain at its current rate of zero percent (0%). To the extent the Board reinstates all or part of the

vendor fee, any retailer delinquent in remitting said sales tax shall forfeit such vendor fee associated with any delinquent remittance unless good cause is shown for the delinquent remittance.

14. Collection, Administration and Enforcement:

a. The collection, administration and enforcement of the sales tax rate increase shall be performed by the Executive Director of the Colorado Department of Revenue in the same manner as the collection, administration and enforcement of the Colorado state sales tax or, if authorized by Colorado law and by subsequent Board resolution, the collection, administration and enforcement of the sales tax rate increase may be collected, administered and enforced by rules and regulations promulgated by the Board and in accordance with Colorado law as it currently exists or as it may be amended from time to time. The provisions of Article 26 of Title 39, C.R.S., and C.R.S. § 29-2-106, and all rules and regulations promulgated by the Executive Director of the Department of Revenue pursuant thereto, are incorporated by reference into this Resolution as if fully set forth herein, and shall govern the collection, administration, and enforcement of the sales tax rate increase, unless otherwise amended or modified as set forth herein.

b. Pursuant to C.R.S. 29-2-106, the Board shall, as soon as practicable after the results of the November 2012 General Election, and on or before any statutory deadline, request the Executive Director of the Colorado Department of Revenue to administer, collect and distribute the revenues from the sales tax rate increase. The Board, at the time of making such request, shall provide the following documents to the Executive Director of the Department of Revenue at least forty-five (45) days prior to January 1, 2013:

- i. A copy of this Resolution, certified by the County Clerk and Recorder; and
- ii. Affidavits of publication of this Resolution, as provided herein; and
- iii. An abstract of Election Results, certified as to the approval of the sales tax rate increase by a majority of the eligible electors of El Paso County voting thereon, or, if not timely available, such other documentation demonstrating approval of the ballot issue set forth on attached Exhibit A.

c. In the event that the Executive Director of the Colorado Department of Revenue fails or refuses to collect the revenues from the sales tax rate increase, the Board shall be authorized to provide for the collection, administration or enforcement of the revenues from such sales tax rate increase to the extent permitted by law, or it shall be authorized to amend this Resolution to comply with the requirements of the Colorado Department of Revenue.

PART THREE: SPECIFIC PROVISIONS PERTAINING TO THE USE TAX

15. Property Taxed: Upon approval at the November 2012 General Election, there shall be enacted, and, therefore, levied and imposed, and there shall be collected and paid, an increase in the existing countywide use tax rate of twenty three hundredths of one cent

(\$.0023) only for the privilege of using or consuming in El Paso County any construction and building materials purchased at retail and for the privilege of storing, using or consuming in the County any motor and other vehicles purchased at retail on which registration is required, which use tax rate increase shall commence on January 1, 2013, and continue through December 31, 2020, after which date (effective January 1, 2021) said use tax rate shall be reduced by of twenty three hundredths of one cent (\$.0023) by operation of law, and without the need for any action by the County. In addition to the foregoing, the property subject to the use tax rate increase shall include the following:

a. The storage and use of wood from salvaged trees killed or infested in Colorado by Mountain Pine Beetles, notwithstanding the exemption from State of Colorado use tax set forth in C.R.S. § 39-26-723, and

b. The storage and use of components used in the production of alternating current electricity from a renewable energy source, including, but not limited to, wind, notwithstanding the exemption from State of Colorado use tax set forth in C.R.S. § 39-26-724(2)(b)(I).

16. Definition: The term "construction and building materials" shall mean any tangible personal property that is stored, used or consumed in the County, and that is intended to become part of, attached to, or a component of any building, structure, road or appurtenance in the County. The term "construction and building materials" shall not include parts or materials utilized in the fabrication, construction, assembly or installation of passenger tramways, as defined in C.R.S. § 25-5-702(4), by any ski area operator, as defined in C.R.S. § 33-44-103(7), or any person fabricating constructing, assembling, or installing a passenger tramway for a ski area operator.

17. Property Excluded from the Use Tax: The property subject to the use tax rate increase shall not include the following:

a. The storage, use or consumption of any tangible personal property the sale of which is subject to a retail sales tax levied and imposed by the County; and

b. The storage, use or consumption of any tangible personal property purchased for resale in the County, either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business; and

c. The storage, use, or consumption of tangible personal property brought into the County by a nonresident thereof for his own storage, use, or consumption while temporarily within the County; however, this exemption does not apply to the storage, use, or consumption of tangible personal property brought into this state by a nonresident to be used in the conduct of a business in this state; and

d. The storage, use, or consumption of tangible personal property by the United States government or the State of Colorado, or its institutions, or its political subdivisions in their governmental capacities only or by religious or charitable corporations in the conduct of their regular religious or charitable functions; and

e. The storage, use, or consumption of tangible personal property by a person engaged in the business of manufacturing or compounding for sale, profit, or use any article, substance, or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded, or furnished and the container, label, or the furnished shipping case thereof; and

f. The storage, use, or consumption of any article of tangible personal property the sale or use of which has already been subjected to a sales or use tax of another statutory or home rule county equal to or in excess of that levied and imposed by the County. The credit shall be granted against the use tax rate increase with respect to a person's storage, use, or consumption in the County of tangible personal property purchased by him or her in the previous statutory or home rule county. The amount of the credit shall be equal to the tax paid by him or her by reason of the imposition of a sales or use tax of a previous statutory or home rule county on his or her purchase or use of the property. The amount of the credit shall not exceed the use tax rate increase levied and imposed by this Resolution; and

g. The storage, use, or consumption of tangible personal property and household effects acquired outside of the County and brought into it by a nonresident acquiring residency; and

h. The storage or use of a motor vehicle if the owner is or was, at the time of purchase, a nonresident of the County and he or she purchased the vehicle outside of the County for use outside the County and actually so used it for a substantial and primary purpose for which it was acquired and he or she registered, titled, and licensed said motor vehicle outside of the County; and

i. The storage, use, or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to the effective date of the use tax rate increase; and

j. The storage, use, or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into at any time prior to the effective date of this Resolution; and

k. The sale or purchase of gasoline and diesel fuels as statutory counties in Colorado have no authority of whatsoever kind or nature to impose a use tax upon these commodities.

18. Motor and other Vehicle Use Tax Collection: The use tax rate increase shall be applicable to every motor and other vehicle purchased at retail on which registration is required by the laws of the State of Colorado, and no registration shall be made of any motor or other vehicle for which registration is required and no certificate of title shall be issued for such vehicle or for a mobile home by the Colorado Department of Revenue or its authorized agent until any tax due upon the storage, use, or consumption thereof has been paid. The use tax rate increase shall be collected

by the County Clerk and Recorder, as the authorized agent of the Colorado Department of Revenue. The proceeds of the use tax rate increase shall be paid to the County periodically in accordance with an agreement entered into by and between the County and the Colorado Department of Revenue concerning use tax collection.

19. Construction and Building Materials Use Tax Collection: Collection of revenues generated by the use tax rate increase on construction and building materials shall be administered at the direction of the Board. The use tax resulting from the use tax rate increase may be paid by estimate through the payment of the tax at the time permits are issued for building and construction. As an alternative to the estimate procedure provided above, payment of the use tax resulting from the use tax rate increase may be made by the filing by any applicant for a building permit of an affidavit stating that the applicant intends to purchase all building and construction materials necessary for the project described in the building permit application from a licensed retailer located within the County. Every building permit applicant who utilizes the alternative procedure provided above shall maintain and preserve detailed purchase and receipt records which shall be subject to inspection and audit by employees of the Board, and any unpaid taxes due shall be subject to collection. The collection and administration of the use tax rate increase shall be performed at the direction of the Board in substantially the same manner as the collection, administration and enforcement of the use tax of the state of Colorado.

**PART FOUR: USE OF TAX REVENUES RESULTING FROM INCREASE
IN THE SALES AND USE TAX RATE AND PARTIAL REDUCTION BY SUNSET
OF THE SALES TAX AND USE TAX RATE INCREASE**

20. Public Safety Critical Needs: Effective January 1, 2013 and continuing through December 31, 2020, the County shall expend all revenue generated from this sales and use tax increase for the purposes, listed on attached Exhibit A, and for no other purposes.

20.1 LAW ENFORCEMENT NEEDS

- HIRING, EMPLOYING, TRAINING AND EQUIPPING ADDITIONAL PATROL DEPUTIES, INVESTIGATORS AND CIVILIAN SUPPORT STAFF
- CONDUCTING FIRE AND CRIMINAL INVESTIGATIONS
- REPLACING OBSOLETE AND FAILING COMMUNICATION EQUIPMENT
- PURCHASING AMMUNITION, FUEL AND OTHER OPERATIONAL SUPPLIES AND EQUIPMENT

20.2 CRIMINAL JUSTICE NEEDS

- HIRING, EMPLOYING, TRAINING AND EQUIPPING ADDITIONAL DETENTION DEPUTIES, CIVILIAN SUPPORT STAFF AND COURT TRANSPORT PERSONNEL
- CONDUCTING CRIMINAL EXTRADITION
- REPLACING AGING VIDEO SURVEILLANCE AND VIDEO VISITATION SYSTEMS AT THE COUNTY JAIL
- PURCHASING OPERATIONAL EQUIPMENT AND SUPPLIES

- ADDRESSING ADDITIONAL SECURITY, SAFETY, OPERATIONS AND MAINTENANCE COSTS AT THE COUNTY JAIL

20.3 EMERGENCY RESPONSE NEEDS

- HIRING, EMPLOYING, TRAINING AND EQUIPPING ADDITIONAL EMERGENCY PLANNING AND OPERATIONS STAFF AND FUNDING EMERGENCY RESPONSES
- CONSTRUCTING AN EMERGENCY SERVICES VEHICLE RESPONSE CENTER
- PURCHASING A WILDLAND FIRE TRUCK AND ADDITIONAL FIRE AND EMERGENCY SERVICES EQUIPMENT

21. Sunset of Sales and Use Tax Rate Increase: On January 1, 2020, the twenty three one hundredth of one cent (\$.0023) sales and use tax rate increase shall terminate by operation of law, and without the need for any action by the County.

22. Distribution of Proceeds of Sales and Use Tax Rate Increase: In order to carry out the purposes expressed in Paragraphs 20, above, and pursuant to C.R.S. § 29-2-104(2), the County shall retain all revenue generated by this sales and use tax increase for the sole and exclusive use for the purposes described in Paragraph 20.

23. Exclusive Use of Proceeds of Sales and Use Tax Rate Increase: The proceeds of this sales and use tax rate increase shall only be used for the purposes expressed in Paragraph 20, above, and for no other purposes.

24. No Conflict with Sales and Use Tax That May be Levied By Certain Governmental Entities: With the adoption of Senate Bill 08-128 by the 2008 Colorado General Assembly that repealed in its entirety Section 29-2-108, C.R.S., the County's increase in its sales and use tax rate does not interfere with or render ineffective or unenforceable the sales and use tax rates imposed by the State of Colorado and by any municipality, multi-jurisdiction entity or agency located within the County.

25. Maintenance of Effort: In addition to the amounts provided to the Sheriff's Office from this sales and use tax increase, effective January 1, 2013, and for each fiscal year thereafter, the County shall appropriate for the Sheriff's office not less than the ongoing amounts appropriated for the Sheriff's office statutorily mandated services in the unrestricted general fund budget as stated in the County's 2012 Original Adopted Budget, provided that the total unrestricted general fund for the year is not less than the total unrestricted general fund in the County's 2012 Original Adopted Budget

26. Citizen's Advisory Committee to Review All Revenue and Expenditures: An advisory committee comprised of citizens appointed by the Board of County Commissioners shall review revenue from this sales and use tax increase and expenditures on an annual basis and make a public report to the Board of County Commissioners during a regular meeting.

PART FIVE: ELECTION REQUIREMENTS

27. Submission to Electors: Pursuant to C.R.S § 29-2-104(3), this sales and use tax rate increase Proposal as set forth in this Resolution shall be referred to the eligible electors of El Paso County at the General Election to be held Tuesday, November 6, 2012, and being referred to herein as the November 2012 General Election. The ballot issue to be submitted to the eligible electors shall be substantially as set forth on attached Exhibit A, which Exhibit A is incorporated by reference into this Resolution as if fully set forth herein.

28. Publication of Resolution: The County Clerk and Recorder is hereby authorized and directed to publish the text of this proposal for sales tax and use tax increase four separate times, a week apart, in the official newspaper of the county and each city and incorporated town within the county.

29. Conduct of Election: The election shall be held, conducted and the results thereof shall be determined, so far as practicable, in conformity with the provisions of the Colorado Uniform Election Code of 1992 as set forth in Articles 1 through 13, inclusive, of Title 1, C.R.S.

30. Ballot Title: For purposes of C.R.S. § 1-11-203.5, the ballot title for the ballot issue contained on Exhibit A attached to this Resolution is hereby determined to be the text of the ballot issue itself set forth on attached Exhibit A.

31. Authority to Effectuate Resolution: The officers, employees and agents of the County are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution in accordance with Colorado law.

PART SIX: MISCELLANEOUS

32. Effective Date-Applicability: Upon approval at the November 2012 General Election, this Proposal shall become effective and in force immediately, subject to the terms and conditions as set forth in this Resolution, and shall remain effective unless otherwise repealed according to Colorado law; provided, however, that the provisions of this Resolution calling the election on the ballot issue set forth on Exhibit A shall take effect immediately upon the passage of this Resolution by the Board.

33. Statutory References: All statutory citations in this Resolution shall be construed to refer to the Colorado Revised Statutes, 2012 referred to above as C.R.S., and as the same may be from time to time amended.

34. Amendments: Unless otherwise required by Colorado law, the provisions of this Resolution may be amended by resolution of the Board, and such amendments need not be submitted to the qualified registered electors of the County for their approval, except that Paragraphs 20, 21, 22, 23, 26, 27, and 28 (however, Paragraph 28 may be partially amended as provided for in said Paragraph 28), above, may not be amended without submission of the appropriate ballot issue or question to the eligible electors of the County and in accordance with Colorado law.

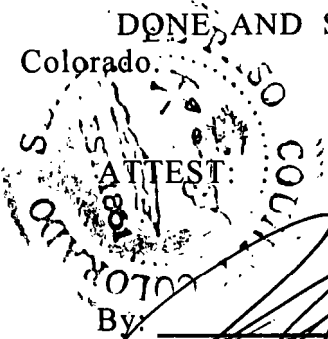
35. Severability: If any section, paragraph, clause or provision of this Resolution shall be adjudged to be invalid or unenforceable, the invalidity or unenforceability of such section,

paragraph, clause or provision shall not affect any of the remaining sections, paragraphs, clauses or provisions of this Resolution. It is the intention of the Board that the various parts of this Resolution are severable.

36. Section Headings: Section headings are for convenience only, and shall not express or imply or have any bearing upon the interpretation of the specific section in question.

DONE AND SIGNED this 6th day of September 2012, at Colorado Springs,
Colorado.

BOARD OF COUNTY COMMISSIONERS
OF EL PASO COUNTY, COLORADO



By: [Signature] County Clerk and Recorder
By: [Signature] Amy Lathen, Chair

EXHIBIT A (BALLOT LANGUAGE)

SHALL EL PASO COUNTY TAXES BE INCREASED BY APPROXIMATELY \$17 MILLION ANNUALLY TO DIRECTLY FUND THE URGENT PUBLIC SAFETY NEEDS IDENTIFIED BY EL PASO COUNTY SHERIFF TERRY MAKETA, THE CHIEF LAW ENFORCEMENT OFFICIAL SERVING ALL RESIDENTS OF THE CITIES, TOWNS AND UNINCORPORATED AREAS WITHIN THE BOUNDARIES OF EL PASO COUNTY, AS CRITICAL TO PERFORMING HIS STATUTORY OBLIGATIONS TO ALL EL PASO COUNTY RESIDENTS, BY INCREASING THE COUNTY'S SALES AND USE TAX RATE BY TWENTY-THREE HUNDREDTHS OF ONE CENT (\$.0023) PER DOLLAR PURSUANT TO PART 1 OF ARTICLE 2 OF TITLE 29, COLORADO REVISED STATUTES; WHICH NEEDS ARE SPECIFICALLY IDENTIFIED IN THE AREAS OF LAW ENFORCEMENT, CRIMINAL JUSTICE AND EMERGENCY RESPONSE, WITH ALL REVENUES GENERATED TO BE RESTRICTED TO THE FOLLOWING AND USED FOR NO OTHER PURPOSE:

1. LAW ENFORCEMENT NEEDS
 - HIRING, EMPLOYING, TRAINING AND EQUIPPING ADDITIONAL PATROL DEPUTIES, INVESTIGATORS AND CIVILIAN SUPPORT STAFF
 - CONDUCTING FIRE AND CRIMINAL INVESTIGATIONS
 - REPLACING OBSOLETE AND FAILING COMMUNICATION EQUIPMENT
 - PURCHASING AMMUNITION, FUEL AND OTHER OPERATIONAL SUPPLIES AND EQUIPMENT

2. CRIMINAL JUSTICE NEEDS
 - HIRING, EMPLOYING, TRAINING AND EQUIPPING ADDITIONAL DETENTION DEPUTIES, CIVILIAN SUPPORT STAFF AND COURT TRANSPORT PERSONNEL
 - CONDUCTING CRIMINAL EXTRADITION
 - REPLACING AGING VIDEO SURVEILLANCE AND VIDEO VISITATION SYSTEMS AT THE COUNTY JAIL
 - PURCHASING OPERATIONAL EQUIPMENT AND SUPPLIES
 - ADDRESSING ADDITIONAL SECURITY, SAFETY, OPERATIONS AND MAINTENANCE COSTS AT THE COUNTY JAIL

3. EMERGENCY RESPONSE NEEDS
 - HIRING, EMPLOYING, TRAINING AND EQUIPPING ADDITIONAL EMERGENCY PLANNING AND OPERATIONS STAFF AND FUNDING EMERGENCY RESPONSES
 - CONSTRUCTING AN EMERGENCY SERVICES VEHICLE RESPONSE CENTER
 - PURCHASING A WILDLAND FIRE TRUCK AND ADDITIONAL FIRE AND EMERGENCY SERVICES EQUIPMENT

WITH THE SHERIFF REQUIRED TO REPORT ANNUALLY TO THE CITIZENS OF EL PASO COUNTY ALL REVENUES AND EXPENDITURES RESULTING FROM SUCH TAX INCREASE; AND A CITIZENS' ADVISORY COMMITTEE TO REVIEW ALL REVENUES AND EXPENDITURES RESULTING FROM SUCH TAX INCREASE; WITH ALL REVENUES GENERATED AND THE EARNINGS ON SUCH REVENUE TO BE COLLECTED AND SPENT EACH YEAR WITHOUT LIMITATION BY THE REVENUE AND SPENDING LIMITS OF, AND WITHOUT AFFECTING THE COUNTY'S ABILITY TO COLLECT AND SPEND OTHER REVENUES OR FUNDS UNDER, ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION; WITH SUCH SALES AND USE TAX INCREASE BEING COLLECTED, ADMINISTERED AND ENFORCED PURSUANT TO EL PASO COUNTY BOARD OF COUNTY COMMISSIONERS RESOLUTION NO. 12-309; WITH SALES OF GROCERY FOOD ITEMS, PRESCRIPTION MEDICATIONS, FUELD FOR RESIDENTIAL UTILITIES AND OTHER GOODS AND SERVICES IDENTIFIED IN RESOLUTION NO. 12-309 BEING EXEMPT FROM SUCH SALES AND USE TAX INCREASE; WITH THE UNDERSTANDING THAT THE SHERIFF CAN AT ANY TIME RECOMMEND TO THE BOARD OF COUNTY COMMISSIONERS A REDUCTION OR ELIMINATION OF SUCH SALES AND USE TAX INCREASE; AND WITH AN EIGHT-YEAR SUNSET PROVISION, SUCH SALES AND USE TAX INCREASE TERMINATING WITHOUT THE NEED FOR FURTHER ACTION ON JANUARY 1, 2021?