

RESOLUTION NO. 110- 21

A RESOLUTION SUBMITTING TO THE REGISTERED QUALIFIED ELECTORS OF THE CITY OF COLORADO SPRINGS, COLORADO, AT THE COORDINATED ELECTION CONDUCTED BY MAIL BALLOT TO BE HELD ON TUESDAY, NOVEMBER 2, 2021, THE QUESTION OF INCREASING TO 0.2% (TWO TENTHS OF A CENT) AND EXTENDING THE SALES AND USE TAX FOR TRAILS, OPEN SPACE AND PARKS PROGRAM ("TOPS") FOR 20 YEARS AND MODIFYING THE PROGRAM FOR THE PURPOSE OF REALLOCATING THE EXPENDITURE CATEGORIES, AND ALLOWING REVENUE TO BE USED ON ALL CITY PARKS, TRAILS AND OPEN SPACES, PROVIDING FOR THE FORM OF THE BALLOT TITLE AND TEXT, PROVIDING FOR CERTAIN MATTERS WITH RESPECT TO THE ELECTION, AND PROVIDING THE EFFECTIVE DATE OF THIS RESOLUTION

WHEREAS, the City Council (the "Council") of the City of Colorado Springs, Colorado (the "City"), a municipal corporation duly organized and existing as a home rule city under Article XX of the Constitution of the State of Colorado and the City Charter ("Charter"), has determined that extending the City sales and use tax for Trails, Open Space and Parks Program for 20 years with certain modifications is in the best interest of the residents of, and visitors to, the City; and

WHEREAS, the Council does hereby determine that the Coordinated Election conducted by mail ballot on November 2, 2021, is designated as a special municipal election pursuant to Section 11-20 of the City Charter and Section 31-10-108, C.R.S. (the "Election") at which the question of extending, increasing and modifying the City sales and use tax for Trails, Open Space and Parks Program for twenty (20) years shall be submitted to the City's electors qualified and registered to vote thereon.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COLORADO SPRINGS:**

Section 1. Council hereby submits and refers to the vote of the registered qualified electors of the City to be held at the Election (as defined in Section 2), the question regarding increasing to 0.2% (two tenths of a cent) and extending the sales and use tax for trails, open space and parks program ("TOPS") for twenty (20) years and modifying the program for the purposes of allowing revenue to be used for the acquisition, improvement and maintenance of all City parks, trails and open spaces which appears in full in Section 3 of this Resolution.

Section 2. The Election shall be a Special Municipal Election held as part of the Coordinated Election conducted by mail ballot on November 2, 2021.

Section 3. The question of increasing to 0.2% (two tenths of a cent) and extending the

sales and use tax for trails, open space and parks program ("TOPS") for twenty (20) years and modifying the program for the purposes of reallocating the percent of funds used for administration, planning and program management, maintenance and operations, and changing the allocation of funds among the three categories of trails, open space and parks, and allowing revenue to be used on all City parks, trails and open spaces as a voter approved change, shall be submitted to the registered qualified electors of the City in substantially the following form:

SHALL CITY TAXES BE INCREASED \$11,134,000 ANNUALLY BEGINNING JANUARY 1, 2022, AND BY WHATEVER AMOUNTS ARE RAISED IN YEARS THEREAFTER, BY INCREASING THE RATE OF SALES AND USE TAX DEDICATED TO TRAILS, OPEN SPACE AND PARKS (TOPS) FROM ITS CURRENT RATE OF .1% (ONE TENTH OF A CENT), OR ONE (1) PENNY ON EVERY TEN (10) DOLLAR PURCHASE, TO .2% (TWO TENTHS OF A CENT), OR TWO (2) CENTS ON EVERY TEN (10) DOLLAR PURCHASE, EXCEPT FOR PURCHASES OF PRESCRIPTION DRUGS, FOOD, AND OTHER PURCHASES EXEMPTED FROM SALES TAX, WITHOUT CHANGING THE PURPOSES WHICH INCLUDE:

- PRESERVING FRAGILE ECOSYSTEMS, NATURAL AREAS, SCENIC VISTAS AND AREAS, FISH AND WILDLIFE HABITATS AND CORRIDORS, AND IMPORTANT AREAS THAT SUPPORT BIODIVERSITY, NATURAL RESOURCES AND LANDMARKS;
- CONSERVING NATURAL RESOURCES SUCH AS WATER AQUIFER RECHARGE AREAS, SURFACE WATER, AND FOREST LANDS;
- ACQUIRING, DEVELOPING AND MAINTAINING OPEN SPACE LANDS AND TRAILS;  
AND
- ACQUIRING, DEVELOPING AND MAINTAINING PARKS;

WITH ALL EXPENDITURES BASED ON RECOMMENDATIONS OF AN ADVISORY COMMITTEE AND SUBJECT TO INDEPENDENT AUDIT; WITH NO MORE THAN FIVE PERCENT (5%) OF REVENUES DERIVED TO BE USED FOR ADMINISTRATION, PLANNING AND PROGRAM MANAGEMENT, AND NO MORE THAN TWENTY-FIVE PERCENT (25%) FOR MAINTENANCE AND OPERATIONS OF ALL CITY PARKS, TRAILS AND OPEN SPACE LANDS, AND THE REMAINING REVENUE DIVIDED INTO FORTY PERCENT (40%) USED FOR ACQUISITION, DEVELOPMENT AND MAINTENANCE OF ALL PARKS, THIRTY PERCENT (30%) FOR ACQUISITION, DEVELOPMENT AND MAINTENANCE OF ALL TRAILS, AND THIRTY PERCENT (30%) FOR ACQUISITION, DEVELOPMENT AND MAINTENANCE OF ALL OPEN SPACE LANDS, REGARDLESS OF HOW ACQUIRED; AND WITH THE INTENT OF THE VOTERS THAT MONIES DERIVED FROM THE INCREASE SHOULD NOT OFFSET ANY EXPENDITURES FROM THE GENERAL FUND; AND EXTENDING THE EXPIRATION OF THE TOPS SALES AND USE TAX TO AND UNTIL DECEMBER 31, 2041; THE ABOVE CONSTITUTING A VOTER-APPROVED REVENUE CHANGE AND EXCEPTION TO ANY CONSTITUTIONAL, STATUTORY AND CHARTER REVENUE AND SPENDING LIMITATIONS THAT MAY OTHERWISE APPLY?

\_\_\_\_\_ Yes

\_\_\_\_\_ No

Section 4. The City Council finds and declares that: If the question set forth in Section 3 is approved by the electors voting thereon, the City of Colorado Springs shall be authorized to continue its sales and use tax for the Trails, Open Space and Parks Program to and until December 31, 2041. As is currently the case, the revenues from the sales and use tax for the Trails, Open Space and Parks Program will be placed in a dedicated fund to be used only for the purposes stated in the TOPS ordinance. No more than 5% of the fund balance may be used for administration, planning and program management of the Trails, Open Space and Parks Program; and no more than 25% may be used for maintenance and operation of all city trails, open spaces, and parks. The remaining funds will be allocated with 40% used for acquiring, developing and maintaining all parks, 30% used for acquiring, improving and maintaining all trails, and 30% used for acquiring, developing and maintaining all open spaces, regardless of how acquired.

Section 5. With respect to the 30% category for the acquisition, development and maintenance of all open space lands, it is the intent of the City Council that at least 75% of that portion of the fund will be used for the acquisition and development of open space land.

Section 6. The City Clerk and officers of the City are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of the resolution. The City Clerk shall assist and cooperate with the County Clerk and Recorder in conducting the Special Municipal Election held as part of the Coordinated Election.

Section 7. All actions heretofore taken by the Council and officers of the City, not inconsistent with the provisions of the resolution and toward the Election, are hereby ratified, approved and confirmed.

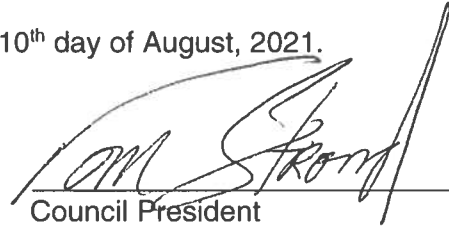
Section 8. If any section, paragraph, clause or provision of this resolution shall for any

reason be held to be invalid or unenforceable, the invalidity or unenforceability of that section, paragraph, clause or provision shall not affect any of the remaining provisions of this resolution.


Section 9. All resolutions, bylaws and regulations of the City in conflict with this resolution, are hereby repealed to the extent of any conflict. This repealer shall not be construed to revive any ordinance, resolution, bylaw or regulation, in whole or in part, previously repealed.

Section 10. This Resolution shall be effective upon passage.

Dated at Colorado Springs, Colorado this 10<sup>th</sup> day of August, 2021.

  
\_\_\_\_\_  
Council President

ATTEST:

  
Sarah B. Johnson, City Clerk

