

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

ISSUE NO. 2A

**TEMPORARY TAX INCREASE FOR COMMUNITY,
CULTURE AND SAFETY**

SHALL CITY OF BOULDER TAXES BE INCREASED
(\$9,200,000 first full fiscal year increase) ANNUALLY BY
INCREASING THE SALES AND USE TAX BY 0.3 CENTS
FOR THE PERIOD OF JANUARY 1, 2015 TO DECEMBER
31, 2017;

AND IN CONNECTION THEREWITH,

SHALL ALL OF THE REVENUES COLLECTED BE USED
TO FUND CAPITAL IMPROVEMENTS THAT WILL
INCLUDE WITHOUT LIMITATION THE FOLLOWING:

- UP TO \$ 8,700,000 FOR CAPITAL IMPROVEMENTS FOR THE BOULDER CIVIC AREA GENERALLY BOUNDED BY CANYON BLVD, ARAPAHOE AVE, 9TH STREET AND 13TH STREET TO CREATE A VIBRANT AND ACTIVE URBAN PARK AND CIVIC AREA INCLUDING RECREATION AMENITIES, COMMUNITY SPACES, SAFETY IMPROVEMENTS, AND CONNECTIONS AND ACCESS IMPROVEMENTS TO AND THROUGH THE CIVIC AREA,
- UP TO \$ 3,270,000 FOR CAPITAL IMPROVEMENTS IN THE UNIVERSITY HILL COMMERCIAL DISTRICT AND HIGH DENSITY RESIDENTIAL AREAS INCLUDING LIGHTING, IRRIGATION AND TO IMPROVE PUBLIC STREETS,
- UP TO \$ 5,125,000 FOR CAPITAL IMPROVEMENTS TO THE BOULDER CREEK PATH AND ITS ENVIRONS GENERALLY BETWEEN 3RD AND 17TH STREETS, INCLUDING LIGHTING AND PATH IMPROVEMENTS TO INCREASE SAFETY,
- UP TO \$ 600,000 FOR PUBLIC ART AND TO PRESERVE OR RESTORE THE EXISTING ART COLLECTION,

- 1 • UP TO \$ 3,850,000 TO IMPROVE THE DAIRY
2 CENTER FOR THE ARTS PROPERTY,
- 3 • UP TO \$ 1,500,000 FOR IMPROVEMENTS TO
4 CHAUTAUQUA PARK AND ITS ENVIRONS FOR
5 ACCESS, PEDESTRIAN, SAFETY, AND LIGHTING
6 IMPROVEMENTS,
- 7 • UP TO \$ 4,000,000 FOR CAPITAL IMPROVEMENTS
8 AT THE MUSEUM OF BOULDER PROVIDED THAT
9 THE MUSEUM OF BOULDER HAS FIRST RAISED
10 AND DEDICATED AN EQUAL AMOUNT AND IN
11 COMPLIANCE WITH TERMS, CONDITIONS, AND
12 TIMING APPROVED BY THE CITY COUNCIL, AND
- 13 • ANY REMAINING FUNDS TO BE APPROPRIATED
14 BY THE BOULDER CITY COUNCIL TO FUND
15 CAPITAL IMPROVEMENT PROGRAM PROJECTS;

16 AND IN CONNECTION THEREWITH,

17 SHALL THE FULL PROCEEDS OF SUCH TAXES AT
18 SUCH RATES AND ANY EARNINGS THEREON BE
19 COLLECTED, RETAINED, AND SPENT, AS A VOTER-
20 APPROVED REVENUE CHANGE WITHOUT LIMITATION
21 OR CONDITION, AND WITHOUT LIMITING THE
22 COLLECTION, RETENTION, OR SPENDING OF ANY
23 OTHER REVENUES OR FUNDS BY THE CITY OF
24 BOULDER UNDER ARTICLE X SECTION 20 OF THE
25 COLORADO CONSTITUTION OR ANY OTHER LAW?

26 FOR THE ISSUE _____ AGAINST THE ISSUE _____

27 Section 4. If this ballot issue is approved by the voters, the City Council will adopt
28 terms, conditions, and timing of payments prior to any appropriations to the Museum of Boulder
that it finds are necessary to protect the public health, safety and welfare of the residents and
visitors of the City of Boulder. In the event that the city, in its legislative or administrative
capacity, determines that the Museum of Boulder cannot meet such terms or conditions in a

1 reasonable or timely manner, such funds may be appropriated by the City Council for other
2 capital improvement projects that are consistent with the ballot issue title.
3

4 Section 5. If this ballot issue is approved by the voters, the City Council further amends
5 the Boulder Revised Code, effective on January 1, 2015, to read:

6 **3-2-5. Rate of Tax.**

7 (a) Except as specified in Subsection (b) of this section, the amount of the tax hereby levied is
8 3.56-86 percent of the purchase price of tangible personal property or taxable services sold
9 or purchased at retail.

10 (b) The amount of the tax hereby levied on food sold in or by a food service establishment
11 shall be the amount levied in Subsection (a) of this section plus 0.15 percent of the
12 purchase price of such food. Cover charges, admission, or entrance fees and mandatory
13 service or service-related charges shall be included as part of the purchase price of such
14 food. However, a mandatory service or service-related charge shall not be included as part
15 of the purchase price of such food if the full amount of the charge is passed on to the
16 employees of the food service establishment who have provided direct service to each
17 person paying the charge, and if all federal and state income and other applicable taxes due
18 on such charge have been withheld by the food service establishment and paid to the
19 appropriate government.

20 (c) Of said amount:

21 (1) Parks and Recreation: 0.25 percent shall be deemed a parks and recreation tax, which
22 tax shall expire at midnight on December 31, 2035 (Ord. No. 7862, approved by voters
23 in 2012).

24 (2) Open Space and General: 0.33 percent shall be used for the purposes, during the time
25 periods, and in the following amounts, as follows:

26 (A) An open space tax through midnight on December 31, 2018 (Ord. No. 5893,
27 approved by voters in 1997).

28 (B) An open space tax for 0.22 percent, and a general sales and use tax for 0.11
percent from January 1, 2019 through midnight on December 31, 2034 (Ord. No.
7912, approved by voters in 2013).

(C) An open space tax for 0.10 percent, and a general sales and use tax for 0.23
percent from January 1, 2035 and continuing without expiration (Ord. No. 7912,
approved by voters in 2013).

1 (3) Open Space: 0.15 percent shall be deemed an open space tax through midnight on
2 December 31, 2019 (Ord. No. 7301, approved by voters in 2003).

3 (4) Transportation and General: 0.15 percent shall be used for the purposes, during the
4 time periods, and in the following amounts, as follows:

5 (A) a transportation tax from January 1, 2014 through midnight on December 31,
6 2029 (Ord. Nos. 7913 and 7922, approved by voters in 2013).

7 (B) a general sales and use tax from January 1, 2030, which tax shall expire at
8 midnight on December 31, 2039 (Ord. No. 7922, approved by voters in 2013).

9 (5) Capital improvement. 0.3 percent shall be deemed a capital improvement tax through
10 midnight on December 31, 2017 (Ord. No. ***, approved by voters in 2014).

11 As each tax expires, the aggregate tax shall be reduced accordingly.

12 Section 6. If this ballot issue is approved by the voters, the City Council may adopt
13 amendments to the Boulder Revised Code to further implement this sales and use tax increase
14 and such other amendments to the Boulder Revised Code as may be necessary to implement the
15 intent and purpose of this ordinance.

16 Section 7. If a majority of all the votes cast at the election on the issue submitted shall be
17 for the issue, the issue shall be deemed to have passed and shall be effective upon passage, and it
18 shall be lawful for the City Council to provide for the amendment of its tax code in accordance
19 with the issue approved.

20 Section 8. The election shall be conducted under the provisions of the Colorado
21 Constitution, the charter and ordinances of the City, the Boulder Revised Code, 1981, and this
22 ordinance, and all contrary provisions of the statutes of the state of Colorado are hereby
23 superseded.

24 Section 9. The officers of the City are authorized to take all action necessary or
25 appropriate to effectuate the provisions of this ordinance and to contract with the county clerk to
26 conduct the election for the City.
27
28

1 Section 10. If any section, paragraph, clause, or provision of this ordinance shall for any
2 reason be held to be invalid or unenforceable, such decision shall not affect any of the remaining
3 provisions of this ordinance.
4

5 Section 11. This ordinance is necessary to protect the public health, safety and welfare of
6 the residents of the City, and covers matters of local concern.

7 Section 12. The City Council finds that this ordinance is necessary for the preservation
8 of the public peace, health, or property. The City Council amended this ordinance on third
9 reading. This ordinance includes a ballot measure. Emergency passage is necessary to allow
10 the time necessary for this matter to be placed on the November 4, 2014 ballot. The City
11 Council declares that this ordinance shall be effective immediately upon its passage.
12

13 Section 13. The City Council deems it appropriate that this ordinance be published by
14 title only and orders that copies of this ordinance be made available in the office of the city clerk
15 for public inspection and acquisition.
16

17 INTRODUCED, READ ON FIRST READING, AND ORDERED PUBLISHED BY
18 TITLE ONLY this 22nd day of July, 2014.

19
20
21
22
23
24
25
26
27
28

Mayor

Attest:


City Clerk - *for*

1
2 READ ON SECOND READING, AMENDED, AND ORDERED PUBLISHED BY
3 TITLE ONLY this 5th day of August, 2014.
4

5
6 
Mayor

7 Attest:

8 
City Clerk - for

10 READ ON THIRD READING, PASSED, ADOPTED AS AN EMERGENCY
11 MEASURE BY TWO-THIRDS COUNCILMEMBERS PRESENT, AND ORDERED
12 PUBLISHED BY TITLE ONLY this 19th day of August, 2014.
13

14
15 
Mayor

16 Attest:

17 
City Clerk - for