

ORDINANCE NO. 3288

AN ORDINANCE SUBMITTING TO A VOTE OF THE QUALIFIED ELECTORS OF THE CITY OF BOULDER, COLORADO, AT THE GENERAL MUNICIPAL ELECTION TO BE HELD IN SAID CITY ON TUESDAY, THE 7TH DAY OF NOVEMBER, 1967, THE QUESTION OF APPROVING OR REJECTING A MEASURE ENTITLED "AN ORDINANCE INCREASING THE PRESENT CITY RETAIL SALES TAX AND USE TAX IN THE CITY OF BOULDER FROM THE RATE OF ONE PERCENT AND AT AN EQUIVALENT ONE PERCENT BRACKET SYSTEM RATE TO TWO PERCENT AND AT AN EQUIVALENT TWO PERCENT BRACKET SYSTEM RATE, OPERATIVE AND EFFECTIVE ON AND AFTER 11:59 O'CLOCK P.M. ON DECEMBER 31, 1967, PROVIDING THAT THE ADDITIONAL REVENUES RECEIVED BY SAID INCREASE MAY BE EXPENDED BY THE CITY COUNCIL FOR THE PAYMENT OF FOOD TAX REFUNDS, FOR GENERAL OPERATING PURPOSES, AND FOR THE ACQUISITION OF OPEN SPACE REAL PROPERTY, OR THE PAYMENT OF INDEBTEDNESS INCURRED FOR SUCH ACQUISITION, FOR EXPENDITURES NECESSARY TO PROTECT SUCH PROPERTY AGAINST LOSS OR DAMAGE OR DESTRUCTION, AND THE ACQUISITION OF REAL PROPERTY FOR STREETS AND HIGHWAYS, AND THE CONSTRUCTION OF SAME, TOGETHER WITH ALL NECESSARY RELATED FACILITIES, OR THE RECONSTRUCTION OR IMPROVEMENT OF EXISTING STREETS AND HIGHWAYS, TOGETHER WITH ALL NECESSARY RELATED FACILITIES, OR THE PAYMENT OF INDEBTEDNESS INCURRED FOR SUCH ACQUISITION, CONSTRUCTION OR RECONSTRUCTION OR IMPROVEMENT; PROVIDING THAT CERTAIN REFUNDS SHALL BE MADE TO RESIDENTS OF THE CITY OF BOULDER UPON APPLICATION THEREFOR; PROVIDING THAT CERTAIN REVENUES MAY BE USED FOR GENERAL OPERATING PURPOSES; AUTHORIZING THE CITY COUNCIL TO ADOPT LAWS, RULES AND REGULATIONS REGARDING THE PAYMENT, COLLECTION AND ENFORCEMENT OF SAID TAX, TO AMEND OR REPEAL SAID ORDINANCE UNDER CERTAIN CIRCUMSTANCES; AND, PROVIDING DETAILS IN CONNECTION WITH SAID ELECTION; AND, DECLARING AN EMERGENCY THEREFOR.

WHEREAS, Section 5, Article XX of the Constitution of the State of Colorado, provides that the City Council of any home rule city, on its own initiative, may submit any measure at any general or special municipal election held not less than 30 days after the effective date of the ordinance submitting such question to the voters; and,

WHEREAS, the City Council of the City of Boulder has determined it to be in the best interests of the City of Boulder to submit to a vote of the electorate the question of imposing or levying an additional one per cent retail sales and use tax.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BOULDER, COLORADO:

Section 1. That at the general municipal election to be held in the various precincts of the City of Boulder, Boulder County, Colorado, on Tuesday, the 7th day of November, A. D. 1967, between the hours of 7:00 o'clock a. m. and 7:00 o'clock p. m. , there shall be submitted to the vote of the qualified electors of the City of Boulder, Colorado, the following question, to-wit:

Shall the following ordinance be adopted:

AN ORDINANCE INCREASING THE PRESENT CITY RETAIL SALES TAX AND USE TAX IN THE CITY OF BOULDER FROM ONE PERCENT AND AT AN EQUIVALENT ONE PERCENT BRACKET SYSTEM RATE TO TWO PERCENT AND AT AN EQUIVALENT TWO PERCENT BRACKET SYSTEM RATE, OPERATIVE AND EFFECTIVE ON AND AFTER 11:59 O'CLOCK P. M. ON DECEMBER 31, 1967; PROVIDING THAT THE ADDITIONAL REVENUES RECEIVED BY SAID INCREASE MAY BE EXPENDED BY THE CITY COUNCIL FOR THE PAYMENT OF FOOD TAX REFUNDS, FOR GENERAL OPERATING PURPOSES, AND FOR THE ACQUISITION OF OPEN SPACE REAL PROPERTY, OR THE PAYMENT OF INDEBTEDNESS INCURRED FOR SUCH ACQUISITION, FOR THE EXPENDITURES NECESSARY TO PROTECT SUCH PROPERTY AGAINST LOSS OR DAMAGE OR DESTRUCTION, AND THE ACQUISITION OF REAL PROPERTY FOR STREETS AND HIGHWAYS, AND THE CONSTRUCTION OF SAME, TOGETHER WITH ALL NECESSARY RELATED FACILITIES, OR THE RECONSTRUCTION OR IMPROVEMENT OF EXISTING STREETS AND HIGHWAYS, TOGETHER WITH ALL NECESSARY RELATED FACILITIES, OR THE PAYMENT OF INDEBTEDNESS INCURRED FOR SUCH ACQUISITION, CONSTRUCTION OR RECONSTRUCTION, OR IMPROVEMENT; PROVIDING THAT CERTAIN REFUNDS SHALL BE MADE TO RESIDENTS OF THE CITY OF BOULDER

UPON APPLICATION THEREFOR; PROVIDING THAT CERTAIN REVENUES MAY BE USED FOR GENERAL OPERATING PURPOSES; AUTHORIZING THE CITY COUNCIL TO ADOPT LAWS, RULES AND REGULATIONS REGARDING THE PAYMENT, COLLECTION AND ENFORCEMENT OF SAID TAX, TO AMEND OR REPEAL SAID ORDINANCE, IN WHOLE OR IN PART, UNDER CERTAIN CIRCUMSTANCES; AND, PROVIDING DETAILS IN RELATION TO THE FOREGOING.

Be it adopted by the qualified electors of the City of Boulder, Colorado, that:

PART I
SALES TAX

Section 1. Imposition of Tax.

On or after 11:59 o'clock p. m. on December 31, 1967, there is hereby levied and shall be collected and paid a tax in the amount stated in Section 3 hereof on all taxable transactions and items set forth and contained in Section 9 of the City of Boulder Retail Sales and Use Tax Ordinance, as adopted by the vote of the qualified electors of the City of Boulder on June 2, 1964.

Section 2. Retailer Responsible for Payment of Tax.

Every retailer (also herein called "vendor") shall, irrespective of provisions of Section 3 hereof, be liable and responsible for the payment of an amount equivalent to two per cent (2%) of all sales made by him of commodities or services specified in Section 9 of the City of Boulder Retail Sales and Use Tax Ordinance, as adopted by the vote of the qualified electors of the City of Boulder on June 2, 1964, and shall file a return each month with the Director of Finance and Record, on or before the 20th day of January, 1968, and before the twentieth day of each calendar month thereafter, for the preceding calendar month, commencing with the month of January, 1968, and remit an amount equivalent to said two per cent (2%) of such sales to said Director of Finance and Record. Every retailer may deduct one and one-half per cent (1 1/2%) of the amount of taxes to be paid by him under this ordinance to cover the retailer's expense of collection and remittance of the tax.

Section 3. Bracket Schedule.

(a) There is hereby imposed upon all sales of commodities and services specified in Section 9 of the City of Boulder Retail Sales and Use Tax Ordinance as adopted by the vote of the qualified electors of the City of Boulder on June 2, 1964, in accordance with the following schedule:

- (1) On sales amounting to \$0.19 to and including \$0.84, a tax of \$0.01 (one cent).
- (2) On sales amounting to \$0.85 to and including \$1.18, a tax of \$0.02 (two cents).

shall be permitted to cast a vote upon the question submitted. Automatic voting machines used in said election shall be so arranged that a separate tally shall be taken of the votes cast on said question.

Section 4. The voting machine label in each voting machine shall contain a ballot title clearly and concisely describing the substance of the Charter Amendment submitted which shall also be the designation clause and submission clause, and each qualified elector voting at said election and desiring to vote for or against the proposed Charter Amendment shall indicate his choice by depressing the appropriate counter of the voting machine which indicates his choice of the words "For the Measure" or "Against the Measure."

The Official Ballot Title shall be as follows:

"CHARTER AMENDMENT TO SECTION 97 --
BONDING AUTHORITY FOR OPEN SPACE
(GREENBELT)"

An amendment to Section 97 of the Charter of the City of Boulder, as amended, by the addition of a new paragraph to such Section 97, to allow the City Council, without approval by vote of the qualified electors of the City, to create and incur indebtedness of the City, and issue bonds to evidence the same, payable from and pledging funds and revenues earmarked and committed, by charter provision or by ordinance approved by vote of the qualified electors of the City, to the purpose for which said bonds are to be issued prior to the issuance of said bonds, limiting said purposes to acquisition of open space real property or interests therein, AND PERMITTING SAID BONDS TO BE ADDITIONALLY SECURED BY A PLEDGE OF THE FULL FAITH AND CREDIT OF THE CITY.

For the Measure _____

Against the Measure _____

Section 5. Excess Collections to be Remitted.

If any vendor shall, during any reporting period, collect as a tax an amount in excess of two per cent (2%) of his total taxable sales, he shall remit to the City of Boulder the full net amount of the tax herein imposed and also such excess. The retention by the retailer or vendor of any excess tax collections over two per cent (2%) of the total taxable sales of such retailer or vendor, or the intentional failure to remit punctually to the Director of Finance and Record the full amount required to be remitted by the provisions of this ordinance, is hereby declared to be a violation of this ordinance.

PART II
USE TAX

Section 6. Legislative Intent.

(a) It is hereby declared to be the legislative intent of the qualified electors of the City of Boulder that for the purposes of this ordinance every person who stores, uses, distributes or consumes in the City any article of tangible personal property purchased at retail, as herein defined, is exercising a taxable privilege.

(b) It is hereby declared to be the legislative intent of the qualified electors of the City of Boulder that, for the purposes of this ordinance, every vendor who is engaged in business in the City, as herein defined, and who shall deliver or cause to be delivered to the purchaser in the City, any property taxable herein, shall collect the tax imposed by this ordinance to the total purchase price of such article or articles of tangible personal property that are purchased, sold or leased at any one time by or to every customer or buyer, in the manner hereinafter set forth.

Section 7. Imposition of the Tax.

(a) On and after 11:59 o'clock P.M., December 31, 1967, there is hereby levied and there shall be collected and paid, a tax by every person exercising the taxable privilege defined in Section 20 of the City of Boulder Retail Sales and Use Tax Ordinance as adopted by the qualified electors of the City of Boulder on June 2, 1964, for the privilege of storing, using, distributing or consuming in the City any article of tangible personal property as herein defined, purchased or acquired at retail.

(b) The amount of the tax hereby levied is two per cent (2%) of the purchase price as defined by the City of Boulder Retail Sales and Use Tax Ordinance, as adopted by the qualified electors of the City of Boulder on June 2, 1964, of such tangible personal property, subject only to Section 23-3 of said ordinance.

(c) In all cases, the purchase price or acquisition cost or charge of such tangible personal property, so acquired or used, shall exclude the fair market value of any property exchanged as a part of the consideration paid.

Section 8. Retailer Responsible for Collection and Payment of Tax.

(a) Every vendor engaging in business in the City, and making sales or leases of tangible personal property for use, storage, distribution, or consumption in the City which are taxable under the provisions of this ordinance, at the time of making such sales and leases is required to collect the tax imposed by Section 7 of this ordinance from the purchaser.

(b) The tax to be collected as provided by paragraph (a) hereof shall be stated and charged separately from the sale price and shown separately from the sale price on any record thereof at the time when the sale is made or at the time when evidence of the sale is issued or employed by the vendor; provided, that when added such tax shall constitute a part of such purchase price or charge and shall be a debt from the purchaser to the vendor until paid and shall be recoverable at law in the same manner as other debts. The tax shall be paid by the purchaser to the vendor, as trustee for and on account of the City, and the vendor shall be liable for the collection thereof for and on account of the City.

(c) Notwithstanding the rate of tax imposed by Section 7 hereof, and in order to avoid fractions of pennies, the following bracket schedule shall be applicable for the imposition and collection of the said tax:

- (1) On sales amounting to \$0.19 to and including \$0.84, a tax of \$0.01 (one cent).
- (2) On sales amounting to \$0.85 to and including \$1.18, a tax of \$0.02 (two cents).
- (3) On sales in excess of one dollar, the tax shall be two cents on each full dollar of the sales price, plus the tax shown in the above schedule for the applicable fractional part of a dollar of each such sales price.

(d) Every vendor shall add the tax imposed by Section 7 herein, or the average equivalent thereof as set forth in paragraph (c) hereof, to the purchase price or charge, as provided in paragraph (b) hereof, provided, however, the vendor shall irrespective of paragraph (c) hereof, be liable and responsible to the City for the payment on a monthly basis, of an amount equivalent to two per cent (2%) of all his gross taxable sales, as herein defined of the tangible personal property used, stored, distributed or consumed in the City, as specified in Section 21 of the City of Boulder Retail Sales and Use Tax Ordinance, as adopted by the qualified electors of the City of Boulder on June 2, 1964, and also any excessive collections over said two per cent (2%) arising by the use of the bracket system provided in paragraph (c) hereof, less one and one-half per cent (1 1/2%) of such tax to cover the vendor's expense in the collection and remittance of said tax.

Section 9. Unlawful to Advertise Absorption of Tax.

It shall be unlawful for any vendor to advertise or hold out or state to the public or to any customer, directly or indirectly, that the tax or any part thereof imposed by this ordinance will be assumed or absorbed by the vendor, or that it will not be added to the selling price of the property sold, or, if added, that it or any part thereof will be refunded. Any person violating any provision of this ordinance shall be subject to the penalties herein provided.

Section 10. Excess Collections; Failure to Remit Collections.

If any vendor shall, during any reporting period, collect as a tax an amount in excess of two per cent (2%) of his total taxable sales, he shall remit to the Director of Finance and Record the full net amount of the tax herein imposed and also such excess. The retention by the vendor of any excess of tax collections over two per cent (2%) of the total taxable sales of such vendor, or the intentional failure to remit punctually to the Director of Finance and Record the full amount required to be remitted by the provisions of this ordinance, is hereby declared to be a violation of this ordinance.

PART III

EXPENDITURES OF REVENUES

Section 11. Certain Revenues Earmarked.

(a) One-half of the retail sales and use taxes collected by the City in any fiscal year shall be set aside in a separate fund entitled "Open Space and Street Fund". The monies of said fund shall be expended by the City Council, in the manner provided in this section:

(1) To pay the food tax refunds payable by the City according to Section 12 hereof.

(2) After January 1, 1969, the City Council shall be authorized to transfer in each fiscal year out of the Open Space and Street Fund into the General Fund of the City an amount not to exceed the revenues produced by the levy of two (2) mills upon each dollar of the assessed valuation of all taxable property within the City.

(3) All other monies accruing in the Open Space and Street Fund shall be expended only for the acquisition of open space real property or interests in real property, or the payment of indebtedness incurred for such acquisition, and for such expenditures as may be necessary to protect open space properties or interests in real properties so acquired from any and all threatened or actual damages, loss, destruction or impairment from any cause or occurrence, and further, the acquisition of real property for

streets and highways, and the construction of the same, together with all necessary related facilities or the reconstruction or improvement of existing streets and highways, together with all necessary related facilities, or the payment of indebtedness incurred for such acquisition, construction, reconstruction or improvement.

(b) Prior to the adoption of the City's budget for the succeeding fiscal year, the City Council shall review the revenues and expenditures of said fund for the purpose of assuring that in the period of 1968 and 1969, and in every succeeding two-year period, the expenditures of monies during said period for the acquisition of open space real property, or interests in real property, or the payment of indebtedness incurred therefor, and the expenses as may be necessary to protect open space real properties or interests therein so acquired from any and all threatened or actual damages, loss, destruction or impairment from any cause or occurrence, do not exceed 40 per cent of the revenues accruing or expected to accrue to said fund during said two-year period, exclusive of that portion required to pay food tax refunds, and exclusive of that portion authorized for transfer and transferred to the General Fund; and that in the same period the expenditures of monies for the acquisition of real property for streets and highways, and the construction of the same, together with all necessary related facilities, or the reconstruction or improvement of existing streets and highways, together with all necessary related facilities, or the payment of indebtedness incurred for such acquisition, construction, reconstruction or improvement, do not exceed 60 per cent of the revenues accruing, or expected to accrue to said fund during said two-year period, exclusive of that portion necessary to pay food tax refunds, and exclusive of that portion authorized for transfer and transferred to the General Fund.

PART IV

REFUND TO CITY RESIDENTS

Section 12. Food Tax Refund.

(a) For purposes of this section, resident of the City of Boulder shall mean any person who is over the age of 16 years and who has resided inside the City of Boulder for the entire fiscal year for which the food tax refund is applied for.

(b) Any resident, as herein defined, may, not later than April 15, 1969, and not later than each April 15 of every year thereafter and so long as this ordinance shall be in force, apply, on such forms as provided by the Director of Finance and Record, for an annual food tax refund from the City of Boulder in the amount of \$4.67 for himself and, in addition, for every person who is a member of his household and for whom he is entitled to claim a personal exemption under and pursuant to the Federal Income Tax laws. Any resident who is over the age of 65 years shall be entitled to receive an additional food tax refund in the amount of \$4.67 and any resident who is blind shall be entitled to receive an additional food tax refund in the amount of \$4.67.

(c) No person who may be claimed as a personal exemption on another resident's application for refund shall be entitled to a food tax refund. If a food tax refund is claimed on more than one application for the same person, the Director of Finance and Record is authorized to determine the person entitled to claim the refund provided for in this section.

(d) In no event shall the total food tax refund to any person exceed the amount of retail sales and use tax paid by him.

(e) The application shall be reviewed or examined by the Director of Finance and Record and if he is satisfied that the information provided therein entitles the applicant to a food tax refund, either in the amount claimed or in any amount determined by the Director of Finance and Record, the refund shall be paid. Otherwise, the same shall be denied.

PART V

CONFORMITY WITH EXISTING CITY OF BOULDER
RETAIL SALES AND USE TAX ORDINANCE;
AMENDMENT, REPEAL, VIOLATIONS AND
PENALTIES, SEPARABILITY.

Section 13. Continued Applicability of Existing Sales and Use Tax Laws.

All provisions of the City of Boulder Retail Sales and Use Tax Ordinance, as adopted by the qualified electors of the City of Boulder on June 2, 1964, as amended, shall, insofar as not inconsistent with this ordinance, be applicable in the imposition, collection and enforcement of the tax hereby levied as well as the licensing of retailers, retail establishments and without limitation in any and all other matters which are not herein provided.

Section 14. City Council May Reduce or Repeal Tax.

The City Council is hereby authorized to reduce the retail sales and use tax imposed by this ordinance or to repeal this ordinance in whole or in part.

Section 15. City Council May Amend to Maintain Uniformity With State Laws.

The City Council is hereby authorized to amend this ordinance, except as provided in Section 14 hereof, in order to make uniform to the extent possible, the provisions of this ordinance with the laws of the State of Colorado or the United States.

Section 16. Power of City Council to Enact Laws, Rules and Regulations.

The City Council is hereby authorized to adopt laws, rules and regulations regarding to the payment, collection, reporting and accounting

criteria and periods, settlement of disputes over payment, refund and enforcement of the sales and use tax imposed or levied by this ordinance; and to delegate to the Director of Finance and Record lawful authority to promulgate rules and regulations regarding the same.

Section 17. Violations: Evasion of Collection or Payment of Tax.

It shall be a violation of this ordinance for any person who by this ordinance is required to make any return to fail or refuse to make any return required to be made by this ordinance, or to make any false or fraudulent return or claim for refund, or any false statements in any return or claim for refund, or to fail or refuse to make payment to the Director of Finance and Record of any taxes collected or due the City, or in any manner to evade the collection and payment of the tax, or any part thereof, imposed by this ordinance, or for any person or purchaser to fail or refuse to pay such tax or evade the payment thereof, or to aid or abet another in any attempt to evade the payment of the tax imposed by this ordinance. Any corporation, partnership or association making a false return or a return containing a false statement shall have violated this ordinance and shall be subject to prosecution and the imposition of penalties as provided by law.

Section 18. Penalty.

Any person, corporation, partnership or association who shall violate any of the provisions of this ordinance shall be guilty of a violation thereof and shall be punished by a fine not to exceed Three Hundred Dollars (\$300.00) or imprisonment not to exceed ninety (90) days, or both such fine and imprisonment. Each and every twenty-four (24) hours continuation of any violation shall constitute a distinct and separate offense.

Section 19. Separability.

It is the intention of the qualified electors of the City of Boulder that this ordinance, or any part or provision thereof, shall be considered separable; and the invalidity of any part, section, provision, clause or sentence, or fragment of this ordinance shall not affect the validity of any other portion of this ordinance, the qualified electors would have adopted the provisions of this ordinance, or any part or provision thereof, regardless of the invalidity of any part, section, provision, clause, sentence or fragment hereof.

Section 2. That said election on the question above set forth shall be held and conducted in the manner prescribed for general municipal elections by the applicable provisions of the Charter and of the Revised Code of the City of Boulder, 1965, as amended. Absentee voting shall be permitted in accordance with the laws of the State of Colorado and of the City of Boulder.

Section 3. That at each voting place in each election precinct of the City of Boulder, the vote upon the question so to be submitted shall be by official ballot, available only to qualified electors of the City of Boulder, and each person so qualified and no others shall be permitted to cast a ballot upon the question submitted. Automatic voting machines used in said election shall be so arranged that a separate tally shall be taken on the votes cast on said question.

Section 4. That the official ballot on the automatic voting machines shall state the nature of the question to be voted on as follows and the voting machines used at said election shall carry the following ballot title which shall also be its designation and submission clause, and each qualified elector voting at said election and desirous of voting for or against the following proposal shall indicate his choice by depressing the appropriate counter of the voting machine which indicates his choice of the words "For the Measure" or "Against the Measure".

FOR THE MEASURE

AGAINST THE MEASURE

RETAIL SALES AND USE TAX INCREASE

AN ORDINANCE INCREASING THE PRESENT CITY RETAIL SALES TAX AND USE TAX IN THE CITY OF BOULDER FROM ONE PERCENT AND AT AN EQUIVALENT ONE PERCENT BRACKET SYSTEM RATE TO TWO PERCENT AND AT AN EQUIVALENT TWO PERCENT BRACKET SYSTEM RATE, OPERATIVE AND EFFECTIVE ON AND AFTER 11:59 O'CLOCK P.M. ON DECEMBER 31, 1967; PROVIDING THAT THE ADDITIONAL REVENUES RECEIVED BY SAID INCREASE MAY BE EXPENDED BY THE CITY COUNCIL FOR THE PAYMENT OF FOOD TAX REFUNDS, FOR GENERAL OPERATING PURPOSES, AND FOR THE ACQUISITION OF OPEN SPACE REAL PROPERTY, OR THE PAYMENT OF INDEBTEDNESS INCURRED FOR SUCH ACQUISITION, FOR EXPENDITURES NECESSARY TO PROTECT SUCH PROPERTY AGAINST LOSS OR DAMAGE OR DESTRUCTION, AND THE ACQUISITION OF REAL PROPERTY FOR STREETS AND HIGHWAYS, AND THE CONSTRUCTION OF SAME, TOGETHER WITH ALL NECESSARY RELATED FACILITIES, OR THE RECONSTRUCTION OR IMPROVEMENT OF EXISTING STREETS AND HIGHWAYS, TOGETHER WITH ALL NECESSARY RELATED FACILITIES, OR THE PAYMENT OF INDEBTEDNESS INCURRED FOR SUCH ACQUISITION, CONSTRUCTION, RECONSTRUCTION OR IMPROVEMENTS; PROVIDING THAT CERTAIN REFUNDS SHALL BE MADE TO RESIDENTS OF THE CITY OF BOULDER UPON APPLICATION THEREFOR; PROVIDING THAT CERTAIN REVENUES MAY BE USED FOR GENERAL OPERATING PURPOSES; AUTHORIZING THE CITY COUNCIL TO ADOPT LAWS, RULES AND REGULATIONS REGARDING THE PAYMENT, COLLECTION AND ENFORCEMENT OF SAID TAX, TO AMEND OR REPEAL SAID ORDINANCE, IN WHOLE OR IN PART, UNDER CERTAIN CIRCUMSTANCES; AND, PROVIDING DETAILS IN RELATION TO THE FOREGOING.

Section 5. That the official paper ballot for use by the qualified absent voters, and at such polling place or places where a voting machine is not available, shall state the substance of the question to be voted on as follows and the substance of the question to be voted on as so stated shall constitute the ballot title, the designation clause and the submission clause, and such paper ballot used at said election shall be prepared and furnished by the Director of Finance and Record, Ex-officio City Clerk of the City of Boulder, to the judges and clerks of said election. Nothing herein contained shall be construed as preventing the inclusion on such paper ballot of any other proposal or measure to be submitted to such qualified electors, or the names of duly qualified candidates nominated for elective office in the City of Boulder to be elected by the qualified electors at the 1967 General Municipal Election, as provided by law. Said paper ballot, for the question herein referred to, shall be in substantially the following form:

(Form of Official Paper Ballot)

OFFICIAL SALES TAX INCREASE BALLOT

General Municipal Election
Held On
Tuesday, November 7, 1967
City of Boulder
County of Boulder
State of Colorado

RETAIL SALES AND USE TAX INCREASE

AN ORDINANCE INCREASING THE PRESENT CITY RETAIL SALES TAX AND USE TAX IN THE CITY OF BOULDER FROM ONE PERCENT AND AT AN EQUIVALENT ONE PERCENT BRACKET SYSTEM RATE TO TWO PERCENT AND AT AN EQUIVALENT TWO PERCENT BRACKET SYSTEM RATE, OPERATIVE AND EFFECTIVE ON AND AFTER 11:59 O'CLOCK P. M. ON DECEMBER 31, 1967; PROVIDING THAT THE ADDITIONAL REVENUES RECEIVED BY SAID INCREASE MAY BE EXPENDED BY THE CITY COUNCIL FOR THE PAYMENT OF FOOD TAX REFUNDS,

FOR GENERAL OPERATING PURPOSES, AND FOR THE ACQUISITION OF OPEN SPACE REAL PROPERTY OR THE PAYMENT OF INDEBTEDNESS INCURRED FOR SUCH ACQUISITION; FOR EXPENDITURES NECESSARY TO PROTECT SUCH PROPERTY AGAINST LOSS OR DAMAGE OR DESTRUCTION; AND THE ACQUISITION OF REAL PROPERTY FOR STREETS AND HIGHWAYS, AND THE CONSTRUCTION OF SAME, TOGETHER WITH ALL NECESSARY RELATED FACILITIES, OR THE RECONSTRUCTION OR IMPROVEMENT OF EXISTING STREETS AND HIGHWAYS, TOGETHER WITH ALL NECESSARY RELATED FACILITIES, OR THE PAYMENT OF INDEBTEDNESS INCURRED FOR SUCH ACQUISITION, CONSTRUCTION, RECONSTRUCTION OR IMPROVEMENT; PROVIDING THAT CERTAIN REFUNDS SHALL BE MADE TO RESIDENTS OF THE CITY OF BOULDER UPON APPLICATION THEREFOR; PROVIDING THAT CERTAIN REVENUES MAY BE USED FOR GENERAL OPERATING PURPOSES; AUTHORIZING THE CITY COUNCIL TO ADOPT LAWS, RULES AND REGULATIONS REGARDING THE PAYMENT, COLLECTION AND ENFORCEMENT OF SAID TAX, TO AMEND OR REPEAL SAID ORDINANCE, IN WHOLE OR IN PART, UNDER CERTAIN CIRCUMSTANCES; AND, PROVIDING DETAILS IN RELATION TO THE FOREGOING.

FOR THE MEASURE

AGAINST THE MEASURE

Instructions to Elector:

Voters using printed, paper ballots, including absentee ballots, wishing to vote in the affirmative, shall mark a cross (X) in the space opposite the words "For the Measure", and those voters using printed, paper ballots, including absentee ballots, wishing to vote in the negative, shall mark a cross (X) in the space opposite the words "Against the Measure".

(End of Form of Official Paper Ballot)

(Back of Official Paper Ballot)

OFFICIAL SALES TAX INCREASE BALLOT

For

ABSENT VOTERS OR FOR USE AT SUCH
POLLING PLACES WHERE AUTOMATIC
VOTING MACHINES ARE NOT AVAILABLE

CITY OF BOULDER
STATE OF COLORADO

GENERAL MUNICIPAL ELECTION

on

Tuesday, November 7, 1967

F. J. Burmont, Jr.
Director of Finance and Record
Ex-officio City Clerk

(End of Form of Back of Official Paper Ballot)

Section 6. That no vote on the automatic voting machines or by paper ballot, either for or against the proposal so submitted, shall be received or permitted by the Judges of said election unless the person offering the same shall be a duly qualified and registered voter in the precinct in which he offers to vote and is entitled to vote in such precinct at such election, provided, however, that a qualified absentee voter's ballot shall be received and counted at the polling place in such precinct as the Director of Finance and Record, ex-officio City Clerk, may select.

Section 7. That each vote cast by automatic voting machine at said election shall be on counters of such machines which are marked off and separate from all other counters on said machines.

Section 8. That votes cast at said election by absentee voters shall be received, cast and tallied in accordance with the applicable provisions of the Charter and Revised Code of the City of Boulder, Colorado, 1965, as amended.

Section 9. That the votes cast at said election, on the proposal hereby submitted, shall be canvassed and tallied and the returns thereof made and the results thereof declared in substantially the same manner as is provided by law for the canvass, tally, returns and declaration of results of votes cast at an election of officers of the City of Boulder, Colorado.

Section 10. That the Director of Finance and Record, ex-officio City Clerk, of the City of Boulder, Colorado, shall give public notice of the submission of the question as hereinabove proposed to the vote of the qualified electors of the City at the general municipal election herein referred to and provided for, which notice shall be published once a week for three (3) consecutive weeks by three (3) insertions a week apart, the first publication to be made at least twenty (20) days before said election; and said Director of

Finance and Record, ex-officio City Clerk, shall further cause to be published a notice, calling such election for five (5) successive days before such election; all of said publications to be made in The Boulder Daily Camera, a newspaper published and of general circulation in the City of Boulder, and, if he so desires, he may publish said notice in other newspapers of his choice, copies of which said notice shall be mailed by said Director of Finance and Record, ex-officio City Clerk, to the Judges of Election in each precinct of the City and be posted at the place of voting at least ten (10) days before said election day, and shall be in substantially the following form:

(Form of Notice and Call)

NOTICE OF AND CALL FOR GENERAL MUNICIPAL ELECTION

To be held on
Tuesday, November 7, 1967
In the City of Boulder, Colorado

I, F. J. Burmont, Jr., Director of Finance and Record, ex-officio City Clerk, of the City of Boulder, Colorado, under and by virtue of the authority vested in me by the Constitution and laws of the State of Colorado and the Charter and the Revised Code of the City of Boulder, Colorado, 1965, as amended, and pursuant to Ordinance No. _____, of the City of Boulder, Colorado, adopted on the 3rd day of October, 1967, DO HEREBY CALL AND GIVE PUBLIC NOTICE of a general municipal election to be held in each precinct in the City of Boulder, Colorado, on Tuesday, the 7th day of November, 1967, at which election there shall be submitted to the vote of the qualified electors of the City of Boulder, among other matters, the following measure, the full text of which I do hereby officially certify to be as follows:

AN ORDINANCE INCREASING THE PRESENT CITY
RETAIL SALES TAX AND USE TAX IN THE CITY
OF BOULDER FROM THE RATE OF ONE PERCENT
TO TWO PERCENT.

(Insert in this notice the full text of the ordinance as
stated hereinabove in Section 1 of this ordinance.)

The voting machines and the printed, paper ballots used at said election shall state the substance of the question to be voted on as follows and the substance of the question to be voted on as so stated shall constitute the ballot title, the designation clause and the submission clause:

RETAIL SALES AND USE TAX INCREASE

AN ORDINANCE INCREASING THE PRESENT CITY RE-
TAIL SALES TAX AND USE TAX IN THE CITY OF
BOULDER FROM ONE PERCENT AND AT AN EQUI-
VALENT ONE PERCENT BRACKET SYSTEM RATE
TO TWO PERCENT AND AT AN EQUIVALENT TWO
PERCENT BRACKET SYSTEM RATE, OPERATIVE

AND EFFECTIVE ON AND AFTER 11:59 O'CLOCK P.M. ON DECEMBER 31, 1967; PROVIDING THAT THE ADDITIONAL REVENUES RECEIVED BY SAID INCREASE MAY BE EXPENDED BY THE CITY COUNCIL FOR THE PAYMENT OF FOOD TAX REFUNDS, FOR GENERAL OPERATING PURPOSES, AND FOR THE ACQUISITION OF OPEN SPACE REAL PROPERTY, OR THE PAYMENT OF INDEBTEDNESS INCURRED FOR SUCH ACQUISITION; FOR EXPENDITURES NECESSARY TO PROTECT SUCH PROPERTY AGAINST LOSS, DAMAGE OR DESTRUCTION; AND THE ACQUISITION OF REAL PROPERTY FOR STREETS AND HIGHWAYS, AND THE CONSTRUCTION OR IMPROVEMENT OF EXISTING STREETS AND HIGHWAYS, TOGETHER WITH ALL NECESSARY RELATED FACILITIES, OR THE PAYMENT OF INDEBTEDNESS INCURRED FOR SUCH ACQUISITION; PROVIDING THAT CERTAIN REFUNDS SHALL BE MADE TO RESIDENTS OF THE CITY OF BOULDER UPON APPLICATION THEREFOR; PROVIDING THAT CERTAIN REVENUES MAY BE USED FOR GENERAL OPERATING PURPOSES; AUTHORIZING THE CITY COUNCIL TO ADOPT LAWS, RULES AND REGULATIONS REGARDING THE PAYMENT, COLLECTION AND ENFORCEMENT OF SAID TAX, TO AMEND OR REPEAL SAID ORDINANCE, IN WHOLE OR IN PART, UNDER CERTAIN CIRCUMSTANCES; AND, PROVIDING DETAILS IN RELATION TO THE FOREGOING.

The election precincts shall be the same as the election precincts for the Special Municipal Election held in the City of Boulder on Tuesday, the 4th day of April, 1967, except for the addition of the designated tracts of land to the designated precincts as follows:

Precinct No. 1 - includes that part of the City annexed thereto:

- (1) by Ordinance No. 3248, passed and adopted on the 11th day of July, 1967.

Precinct No. 7 - includes that part of the City annexed thereto:

- (1) by Ordinance No. 3217, passed and adopted on the 2nd day of May, 1967.

Precinct No. 8 - includes that part of the City annexed thereto:

- (1) by Ordinance No. 3230, passed and adopted on the 16th day of May, 1967.

Precinct No. 10 - includes that part of the City annexed thereto:

- (1) by Ordinance No. 3249, passed and adopted on the 11th day of July, 1967.

Precinct No. 11 - includes that part of the City annexed thereto:

- (1) by Ordinance No. 3231, passed and adopted on the 18th day of July, 1967.

Precinct No. 12 - includes that part of the City annexed thereto:

- (1) by Ordinance No. 3218, passed and adopted on the 2nd day of May, 1967.
- (2) by Ordinance No. 3251, passed and adopted on the 11th day of July, 1967.
- (3) by Ordinance No. 3272, passed and adopted on the 19th day of September, 1967.

Precinct No. 15 - includes that part of the City annexed thereto:

- (1) by Ordinance No. 3203, passed and adopted on the 7th day of March, 1967.
- (2) by Ordinance No. 3211, passed and adopted on the 18th day of April, 1967.
- (3) by Ordinance No. 3216, passed and adopted on the 16th day of May, 1967.
- (4) by Ordinance No. 3237, passed and adopted on the 8th day of August, 1967.
- (5) by Ordinance No. 3250, passed and adopted on the 11th day of July, 1967.
- (6) by Ordinance No. 3255, passed and adopted on the 18th day of July, 1967.
- (7) by Ordinance No. 3256, passed and adopted on the 18th day of July, 1967.

Precinct No. 16 - includes that part of the City annexed thereto:

- (1) by Ordinance No. 3200, passed and adopted on the 7th day of March, 1967.

(2) by Ordinance No. 3257, passed and adopted on the 13th day of July, 1967.

Precinct No. 17 - includes that part of the City annexed thereto:

- (1) by Ordinance No. 3199, passed and adopted on the 7th day of March, 1967.
- (2) by Ordinance No. 3219, passed and adopted on the 2nd day of May, 1967.
- (3) by Ordinance No. 3225, passed and adopted on the 20th day of June, 1967.
- (4) by Ordinance No. 3226, passed and adopted on the 20th day of June, 1967.
- (5) by Ordinance No. 3227, passed and adopted on the 20th day of June, 1967.
- (6) by Ordinance No. 3274, passed and adopted on the 19th day of September, 1967.

The polling place for each election precinct shall be as follows:

<u>Precinct No.</u>	<u>Polling Place</u>
1	Foothills School 1001 Hawthorn Avenue
2	North Boulder Park Shelter House
3	Mapleton School Annex 840 Mapleton Avenue
4	Highland School 835 Arapahoe Avenue
5	Flatirons' School 1150 7th Street
6	University Hills Primary School 889- 17th Street
7	Baseline Junior High School 700 20th Street
8	A. A. Paddock School 705 Gillaspie Drive
9	County Hospital Building 3450 Broadway
10	Washington School 1215 Cedar Avenue
11	Whittier School 2008 Pine Street

Precinct No.

Polling Place

12

Boulder High School
1604 Arapahoe Avenue

13

Martin Park Shelter House
Martin Park

14

Majestic Heights Elementary
School
4655 Hanover Avenue

15

Columbine School
Green Meadows Subdivision

16

Aurora 7 School
38th and Aurora Street

17

Burke School
4545 Sioux Drive

Any qualified elector may ascertain the precinct in which he resides and the polling place at which he should vote by inquiry directed to the Director of Finance and Record, ex-officio City Clerk.

The polls at polling places in each precinct will be opened at 7:00 o'clock a. m. on the day of said election and will be closed at 7:00 o'clock p. m. on said day.

No votes will be received by the Judges of Election unless the person offering to vote shall be a duly qualified and registered elector in the precinct in which he seeks and is entitled to vote, provided, however, that a qualified absentee voter's ballot shall be received and counted at the polling place of any precinct selected by the Director of Finance and Record, ex-officio City Clerk. The registration of and balloting by absentee voters shall in conformity with Chapter 9 of the Revised Code of the City of Boulder, Colorado, 1965, as amended.

Any elector qualified as to age and residence under the Charter of the City of Boulder, the Revised Code and ordinances thereof, all as amended, and the laws of the State of Colorado, to vote in the City at said general election whose name does not appear in the registration books of the City in the office of the Director of Finance and Record, ex-officio City Clerk, for such elector's precinct, shall have the right to register in said office at any time during office hours up to and including the day of October 31, 1967; provided, that if any qualified elector of the City, because of serious illness or physical disability or absence from the City, shall be unable to register in person, such an elector may make an absentee registration by filing or causing to be filed with the Director of Finance and Record, ex-officio City Clerk, a verified application for such registration up and including the 28th day of October, 1967, all pursuant to Chapter 9 of the Revised Code of the City of Boulder, Colorado, 1965, as amended, and the laws of the State of Colorado not in conflict therewith.

Any qualified elector who has been registered in one precinct and has since moved to another precinct in the City, may have his residence changed on the registration books of the City by appearing before the Director of Finance and Record, Ex-officio City Clerk, and by requesting the change to be made at any time up to and including Tuesday, the 31st day of October, 1967, provided, however, any registered elector who moves from the precinct where registered within 15 days prior to the date of said election, i. e., the 23rd day of October, 1967, shall be permitted to cast his ballot at the polling place in the precinct where he is registered. Changes of address where the move has been from one residence in a precinct to another residence in the same precinct, may be made on election day at the polling place therefor by the Judges of Election.

Judges and Clerks for said election will be selected in conformity with the Charter of the City of Boulder and the Revised Code of the City of Boulder, Colorado, 1965, as amended, and said election will in all respects be held and conducted, and the results thereof counted, tallied, canvassed and declared as nearly as may be as provided by said Charter, said Code, and the laws of the State of Colorado relating to municipal elections not in conflict therewith.

If a majority of all the votes cast at said election on the measure herein submitted shall be in favor thereof, the existing retail sales and use tax shall be increased from one per cent to two per cent as provided by the measure so adopted.

IN WITNESS WHEREOF, the City Council of the City of Boulder, Colorado, has authorized and directed that this notice be published in the manner herein stated.

Dated this _____ day of October, 1967.

SEAL

/s/ R. W. Knecht
R. W. Knecht, Mayor
City of Boulder, Colorado

Attest:

/s/ F. J. Burmont, Jr.
Director of Finance and Record
Ex-officio City Clerk

(End of Form of Notice and Call)

Section 11. That the election precincts shall be the same as the election precincts for the Special Municipal Election held in the City of Boulder on Tuesday, the 4th day of April, 1967, except for the addition of the designated tracts of land to the designated precincts as follows:

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Burke School
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Section 12. That the election shall be conducted by the Judges and Clerks to be hereafter appointed.

Section 13. That pursuant to the provisions of Chapter 9 of the Revised Code of the City of Boulder, Colorado, 1965, as amended, and Section 32 of the Charter of said City, the City Council shall meet as a general canvassing and election board and duly canvass the election returns on the aforesaid question on Tuesday, the 7th day of November, 1967, at 7:30 o'clock P. M. at the regular meeting place of said Council.

Section 14. That the provisions of this ordinance relating to the use of automatic voting machines at said general municipal election to be held on the 7th day of November, 1967, are subject to the provisions of any general ordinances and laws of the City of Boulder prescribing the method and manner of voting in any precinct within the City not having automatic voting machines on the day of the election, and also subject to the provisions of any ordinances and laws relating to absentee voting.

Section 15. That the officers of the City be, and they hereby are, authorized to take all action necessary or appropriate to effectuate the provisions of this ordinance, including, without limiting the generality of the foregoing, the printing of instructions, the furnishing of supplies, and the publication and posting of notices.

Section 16. That all action, not inconsistent with the provisions of this ordinance, heretofore taken by the officers of the City of Boulder directed toward the calling of the election herein involved and the placing of the proposed question here involved before the qualified electors of the said City, be, and the same hereby are, ratified, approved and confirmed.

Section 17. That if any part, section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such decision

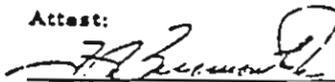
shall not affect the remaining portions of this ordinance; the City Council hereby declares that it would have passed this ordinance and each part, section, subsection, sentence, clause, and phrase thereof irrespective of the fact that any one or more parts, sections, subsections, sentences, clauses or phrases be declared invalid.

Section 18. That in the event that the above and foregoing initiated ordinance is approved by a majority of those voting thereon, the Director of Finance and Record, ex-officio City Clerk, shall, within ten days following the vote, publish once in the Boulder Daily Camera, the full text of said ordinance, and he shall file with the Secretary of State, State of Colorado, two copies thereof (with the vote for and against) officially certified by him, and said ordinance shall go into effect and be the applicable law of the City of Boulder on the date of such filing.

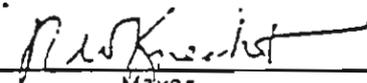
Section 19. That in order that the proposed question here involved may be placed before the qualified electors of the City of Boulder at the general municipal election on Tuesday, November 7, 1967, and in view of the Charter requirements for submission of matters to the electorate, this ordinance must become effective immediately. Therefore, in the opinion of the City Council an emergency exists and this ordinance is deemed necessary for the preservation of the public peace, health, property and safety, and that it shall take effect immediately upon its introduction and passage as an emergency measure and be published in accordance with the provisions of the Charter of the City of Boulder, Colorado.

INTRODUCED, READ, PASSED AND ADOPTED AS AN EMERGENCY MEASURE this 3rd day of October, A. D. 1967.

Attest:



Director of Finance and Record
Ex-officio City Clerk



Mayor