

**TOWN OF KEYSTONE
Summit County, Colorado**

RESOLUTION 2024-58

**A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF KEYSTONE, COLORADO, SUBMITTING A
BALLOT ISSUE AT THE COORDINATED GENERAL ELECTION TO BE HELD TUESDAY,
NOVEMBER 5, 2024, AND SEEKING VOTER AUTHORIZATION OF A
NEW LODGING TAX; AND SETTING THE TITLE FOR THE BALLOT ISSUE**

WHEREAS, a general election coordinated by Summit County is scheduled on November 5, 2024 (“Election”); and

WHEREAS, pursuant to the Taxpayer’s Bill of Rights, Article X, Section 20(4) of the Colorado Constitution (“TABOR”), governmental entities are required to obtain advance voter approval for any new tax; and

WHEREAS, the provision of lodging and accommodations of less than thirty days, including short-term residential rentals, results in the increased use by visitors and others of Town resources and increases demands upon municipal services, which has an impact on the health, safety, and welfare of Town residents; and

WHEREAS, many municipalities in Colorado, including many of those neighboring the Town, impose a lodging tax on such short-term rentals to offset the costs of these increased demands on municipal services; and

WHEREAS, prior to the incorporation of the Town of Keystone, Summit County levied a 2% lodging tax on short-term rentals in the unincorporated area of Summit County, which included the area of Keystone; and

WHEREAS, the Town Council desires to seek voter approval for the imposition of a new tax on lodging at a rate consistent with the lodging tax levied by Summit County in the unincorporated areas of the county, and which was previously levied in the area of Keystone, to help provide needed additional revenue streams so the Town can continue to provide services and amenities at the same levels as provided presently; and

WHEREAS, if approved by the voters, the proceeds from the lodging tax will be used to offset increased public safety costs that are the result of visitor impacts in the Town and other municipal services; and

WHEREAS, the Town held a series of public meetings, including a Town Hall, and surveyed members of the community to gather citizen input on a proposed lodging tax; and

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WHEREAS, the Town Council has determined that it should fix the ballot title for the ballot issue set forth in this resolution; and

WHEREAS, the Town Council finds that the title set forth herein is not misleading, clearly identifies the effect of a “YES” or “NO” vote, does not conflict with the title of any other measure that will appear on the ballot, and correctly and fairly expresses the true intent and meaning of the issue.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Keystone, as follows:

Section 1. The Town Council hereby approves participation in the Election to be held on November 5, 2024, and approves and refers the following ballot issue to the voters to appear on the ballot for such Election:

SHALL TOWN OF KEYSTONE TAXES BE INCREASED BY \$2,000,000 ANNUALLY IN THE FIRST FULL FISCAL YEAR OF COLLECTION COMMENCING ON JANUARY 1, 2025, AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED THEREAFTER, BY THE IMPOSITION OF A LODGING TAX AT THE RATE OF TWO PERCENT (2%) ON THE PURCHASE PRICE, OR OTHER CONSIDERATION PAID OR CHARGED FOR THE FURNISHING OF ANY ROOM OR OTHER ACCOMMODATION FOR A PERIOD OF LESS THAN THIRTY (30) CONSECUTIVE DAYS LOCATED WITHIN THE TOWN OF KEYSTONE, WITH THE REVENUES OF SUCH TAX TO BE SPENT ON

- CAPITAL INFRASTRUCTURE, PROJECTS, HIGHWAY 6 SAFETY, AND MAINTENANCE (SUCH AS IMPROVEMENTS TO STREETS AND TRAILS); AND
- PUBLIC SAFETY,

AND SHALL ALL REVENUES FROM SUCH TAXES AND ANY EARNINGS THEREON BE COLLECTED, RETAINED, AND SPENT AS A VOTER-APPROVED REVENUE CHANGE WITHOUT LIMITATION OR CONDITION CONTAINED IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

___ YES
___ NO

Section 2. This Resolution shall serve to set the title and content for the ballot issue set forth herein and the ballot title for such shall be the text of the question itself.

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Section 3. The Town Clerk, as the Designated Election Official, is authorized to correct typographical errors and omissions and to cause to be entered into the blanks of the ballot issue the appropriate ballot question number or letter upon designation of the ballot number or letter by the appropriate election official.

Section 4. The Designated Election Official and Town Attorney are hereby authorized and directed to take all necessary and appropriate action to effectuate the provisions of this Resolution including all reasonable and necessary action to cause such approved ballot issue to be printed and placed on the ballot for the election and any actions previously taken in conformity with this Resolution are hereby ratified.

Section 5. 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 such section, paragraph, clause or provision shall not affect any of the remaining issues of this Resolution.

Section 6. This Resolution shall be effective immediately upon approval by the Town Council.

ADOPTED by a vote of 6 in favor and 0 against, this 27th day of August, 2024.

Signed by:
By: Kenneth D. Riley
Kenneth D. Riley, Mayor

ATTEST:

Approved as to Form:

DocuSigned by:
By: Madeline Sievo
Town Clerk

Signed by:
By: Jennifer Madsen
Town Attorney

**TOWN OF KEYSTONE
Summit County, Colorado**

RESOLUTION 2024-59

**A RESOLUTION OF TOWN COUNCIL OF THE TOWN OF KEYSTONE, COLORADO
APPROVING AN INTERGOVERNMENTAL AGREEMENT FOR DISTRIBUTION OF A
SUMMIT COUNTY NICOTINE TAX**

WHEREAS, the Town of Keystone (“Town”) is a home rule municipality governed by the Keystone Home Rule Charter; and

WHEREAS, the incorporated municipalities in Summit County and the Summit County government have previously entered into an intergovernmental agreement regarding the distribution and use of a nicotine tax; and

WHEREAS, through the IGA, over two million dollars is provided annually to local public health initiatives; and

WHEREAS, the Town Council finds it is in the best interest of the Town to join the intergovernmental agreement; and

Now, Therefore, be it Resolved by the Town Council of the Town of Keystone, Colorado, that:

Section 1. The Town Council approves the Intergovernmental Agreement (IGA) attached hereto as Exhibit A. The Town Council authorizes the Mayor to execute the IGA in substantially the form that is provided. The Town Manager is authorized to make any edits to the IGA based on the recommendations from the Town Attorney and the attorneys representing the members of the Nicotine Tax IGA.

Section 2. Effective Date. This Resolution shall take effect upon its approval by the Town Council.

ADOPTED by a vote of 6 in favor and 0 against, this 27TH day of August 2024.

Signed by:
By: Kenneth D. Riley
Kenneth D. Riley, Mayor

ATTEST:

Approved as to Form:

DocuSigned by:
By: Madeline Siebo
Town Clerk

Signed by:
By: Jennifer Madsen
Town Attorney

**TOWN OF KEYSTONE
Summit County, Colorado**

RESOLUTION 2024-57

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF KEYSTONE, COLORADO, SUBMITTING A BALLOT ISSUE AT THE COORDINATED GENERAL ELECTION TO BE HELD TUESDAY, NOVEMBER 5, 2024, AUTHORIZING THE TOWN TO RETAIN AND SPEND EXCESS REVENUES BEGINNING IN FISCAL YEAR 2025, AND SETTING THE TITLE FOR THE BALLOT ISSUE

WHEREAS, in accordance with the Taxpayer's Bill of Rights, Article X, Section 20 of the Colorado Constitution ("TABOR"), governmental entities are limited in the amount of revenue that they can collect, retain and spend from year to year based generally on the limitation from the prior year multiplied by a factor that includes annual inflation plus the percentage increase in real property valuation within the jurisdiction (this limitation on revenue and spending is hereinafter referred to as the "TABOR Revenue Cap"); and

WHEREAS, the Town receives and will receive revenue from sources which are subject to the TABOR Revenue Cap ("TABOR Restricted Revenue"); and

WHEREAS, TABOR Restricted Revenue sources include, but are not limited to, County sales tax, state grant funds, fees received by the Town for the provision of land use and building services, interest income, franchise fees and the Town's share back of the Highway Users Tax Fund and the Summit County Road and Bridge Tax and Open Space Tax; and

WHEREAS, TABOR requires the Town to refund to the taxpayers any revenue collected in excess of the TABOR Revenue Cap in the following fiscal year unless the voters approve a revenue change allowing the Town to retain and spend such excess; and

WHEREAS, the Town Council is planning for and budgeting for the costs of providing municipal services to the Town of Keystone and to respond to the requests of the voters who approved the incorporation of the Town; and

WHEREAS, the Town held a series of public meetings, including a Town Hall, and surveyed members of the community to gather citizen input on a proposed TABOR ballot issue; and

WHEREAS, in order to ensure that the Town may continue to adequately fund essential Town services, the Town Council has determined that it is in the interest of the residents of the Town to refer a ballot issue at the November 5, 2024, coordinated general election to seek approval to collect, retain and spend excess revenues over the TABOR Revenue Cap from any and all sources, whether such source is now in existence or hereafter created.

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NOW THEREFORE, BE IT RESOLVED by the Town Council of the Town of Keystone as follows:

Section 1. The Town Council hereby refers and approves the following ballot issue for submission to the voters and to appear on the ballot for the election to be held on November 5, 2024:

WITHOUT CREATING ANY NEW TAX OR INCREASING ANY CURRENT TAXES, SHALL THE TOWN OF KEYSTONE, COLORADO, BE AUTHORIZED TO RETAIN AND SPEND THE FULL AMOUNT OF ALL REVENUE COLLECTED FROM ALL SOURCES, INCLUDING BUT NOT LIMITED TO STATE AND PRIVATE GRANTS AND SUMMIT COUNTY SALES TAX, COMMENCING IN 2025 AND EACH SUBSEQUENT YEAR, WITHOUT REGARD TO ANY STATE REVENUE OR EXPENDITURE LIMITATION INCLUDING THE LIMITATION CONTAINED IN THE TAXPAYPAYER'S BILL OF RIGHTS, ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

YES
 NO

Section 2. This Resolution shall serve to set the title and content for the ballot issue set forth herein and the ballot title for such shall be the text of the question itself.

Section 3. The Town Clerk, as the Designated Election Official, is authorized to correct typographical errors and omissions and to cause to be entered into the blanks of the ballot issue the appropriate ballot question number or letter upon designation of the ballot number or letter by the appropriate election official.

Section 4. The Designated Election Official and Town Attorney are hereby authorized and directed to take all necessary and appropriate action to effectuate the provisions of this Resolution including all reasonable and necessary action to cause such approved ballot issue to be printed and placed on the ballot for the election and any actions previously taken in conformity with this Resolution are hereby ratified.

Section 5. 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 such section, paragraph, clause or provision shall not affect any of the remaining issues of this Resolution.

Section 6. This Resolution shall be effective immediately upon approval by the Town Council.

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ADOPTED by a vote of 6 in favor and 0 against, this 27th day of August, 2024.

Signed by:
By: Kenneth D. Riley
Kenneth D. Riley, Mayor

ATTEST:

Approved as to Form:

DocuSigned by:
By: Madeline Sialo
Town Clerk

Signed by:
By: Jennifer Madsen
Town Attorney