

**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 27<sup>th</sup> day of August, 2024.**

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

ATTEST:

Approved as to Form:

DocuSigned by:  
By: Madeline Siegel  
Town Clerk

Signed by:  
By: Jennifer Madsen  
Town Attorney