



**OPEN SPACE ADVISORY COMMITTEE
THURSDAY, SEPTEMBER 5, 2024
AGENDA**

Thursday, September 5, 2024 5:30 PM 100 Third St. Castle Rock, CO 80104
Hearing Rooms
Instructions for virtually joining the meeting
can be found at:
<https://www.douglas.co.us/board-county-commissioners/boards-commissions/open-space-advisory-committee/>

The purpose of the Douglas County Open Space Advisory Committee is to advise and make recommendations to the Douglas County Board of County Commissioners (Board) and municipal officials regarding disbursement of funds from the Parks, Trails, Historic Resources, Open Space Sales and Use Tax Fund, and to select open space land to be proposed for acquisition, maintenance, or preservation, to establish priorities, and to make recommendations to the Board on lands involving conservation easements acquired with such funds.

CALL TO ORDER – 5:30 PM

- I. Roll Call**

- II. COSAC Disclosures**

- III. Adoption of Agenda**

- IV. Approval of Minutes – July 11, 2024**

- V. Administrative Announcements**
 - i. Parks & Trails Updates**
 - ii. Micki Clark, County Consultant Updates**
 - iii. Open Space Updates**
 - iv. Other Updates**

- VI. Public comment (Provisions for additional public comment will be made as deemed appropriate by Chair)**

NEW BUSINESS

VII. 2025 Open Space and Natural Resources Budget – Dan Dertz, Director

VIII. COSAC Discussion for the Good of the Order

**EXECUTIVE SESSION
ADJOURN REGULAR MEETING**

The Next Regular Meeting Will be Held on Thursday, October 3, 2024 @ 5:30 p.m.

**OPEN SPACE ADVISORY COMMITTEE
REGULAR MEETING
THURSDAY, July 11, 2024
MINUTES**

Call to Order

I. RECURRING ITEMS

ROLL CALL

Jennifer Drybread, Committee Member – Approved Absence
Jim Guerra, Committee Member – Present
Patti Hostetler, Vice Chair – Present
Brian O’Malley, Committee Member - Present
Jay Sage, Chair – Present
Kathie Shandro, Committee Member – Approved Absence
Elizabeth Snow, Committee Member – Approved Absence

II. Disclosure for Items on the Agenda

None

III. Motion to Approve Amended Agenda

RESULT: Approved
MOVER: O’Malley
SECONDER: Hostetler
AYES: Guerra, Sage

IV. Motion to Approve Minutes from June 6, 2024, with a technical correction

RESULT: Hold off on approval due to no quorum
MOVER: Hostetler
SECONDER: Sage
AYES: O’Malley
ABSTAIN: Guerra

NEW BUSINESS

V. Outside 285 – Partnership & Great Outdoors Colorado Grant Application – Lindsay Williams, Land Manager Specialist, Kirk Inderbitzen, Ranger Supervisor

Lindsay Williams, Land Manager Specialist, presented this item to COSAC. The purpose of the presentation was to solicit approval to pursue the Partnership & Great Outdoors Colorado Grant.

Nomination of approve the recommendation of funding of the Outside 285 Partnership and Great Outdoors Colorado Grant Application. (COSAC members gave their reasons for their votes)

RESULT: Approved

MOVER: Guerra

SECONDER: O'Malley

AYES: Sage, Hostetler

COSAC Member Vote and Comments

Brian O'Malley

Vote: Aye

Comments: public access, reduce loss, equestrian & hunters, sign program, DCSAR will help fund, environment protection of wetlands and trail connections, wildlife corridor improvements (pulling trails away from the riparian area) 9:1 ratio on funds

Jim Guerra

Vote: Aye

Comments: public access, sustainable trails, bene to DC ring trail, emergency response access, close trials through riparian zones

Patti Hostetler

Vote: Aye

Comments: echoes all previous comments above, public bene from many angles, access, protect natural resources, eliminate social trials, partnership opportunities - GOCO, maintain trails

Jay Sage

Vote: Aye

Comments: Pike in the county, how will the community/anyone get to it without driving for a couple of hours, easier for residents to access

VI. Public Comment

None

VII. Administrative Announcements

Mr. Jared Taylor, Chair of the Parks Advisory board, provided members of COSAC and staff updates on various topics related to Parks, Trails and Building Grounds and the last public Parks Advisory Board meeting.

Kirk Inderbitzen, Ranger Supervisor, along with staff provided updated on various topics related to current and future projects. Mr. Inderbitzen provided an update on department maintenance, project status, various trainings, programs, events, and conferences that are being attended by team members and other staff within Douglas County.

VIII. COSAC Discussion for Good of the Order

COSAC members and staff discussed various topics including:

- Concern and issues related to routine trail maintenance
- Vacant School Properties and Ownership Report for Commissioner

EXECUTIVE SESSION

None

ADJOURN REGULAR MEETING

Motion to adjourn the regular COSAC meeting.

RESULT: Approved

MOVER: O'Malley

SECONDER: Hostetler

AYES: Guerra, Sage

2025 Open Space and Natural Resources Budget Request

DATE: SEPTEMBER 5, 2024
TO: DOUGLAS COUNTY OPEN SPACE ADVISORY COMMITTEE (COSAC)
FROM: DAN DERTZ, DIRECTOR OF OPEN SPACE AND NATURAL RESOURCES
CC: SCOTT MCELDFOWNEY, ASST. DIRECTOR OF OPEN SPACE AND NATURAL RESOURCES
KIRK INDERBITZEN, RANGER SUPERVISOR
DARCY WILSON, ADMINISTRATIVE ASSISTANT
SUBJECT: 2025 BUDGET RECOMMENDATION

EXECUTIVE SUMMARY

The Douglas County Open Space Advisory Committee (COSAC) was established to advise and make recommendations to the Douglas County Board of County Commissioners (Board) regarding disbursement of funds from the Open Space accounts within the Parks, Trails, Historic Resources, and Open Space (PTHROS) Fund, pursuant to Resolution No. R-022-085. Staff is prepared to present funding requests for operations and maintenance, acquisition strategy, internal and external partnership requests, open space department capital improvement projects (CIP), and department requests.

At this time, the total amount requested for consideration is \$60,415,000. The following projects and funding requests are as follows:

Operations and Maintenance (O&M):

- Base Budget - \$3.5M

Acquisition Strategy:

- Reserve \$15M for future acquisition opportunities

Internal Partnership or External Partnership Requests:

- Outside 285 (Indian Creek Trail Grant) - \$1M (90% reimbursable) \$100k
- Cherokee Ranch and Castle Foundation - \$75k
- Conservation Easement Transfer - \$100k
- Greenland Townsite - \$25k one-time
- Prairie Canyon Ranch Survey – HR, \$65k
- Sandstone Ranch Survey and Building Restoration – HR, \$250k
- Town of Parker Salisbury Park Expansion- \$9 million

- Highlands Ranch Metro District Historical Park Funding Request – unknown at this time
- Wildcat Feasibility Study- \$250,000
- Lone Tree High Note Park Phase I - \$8 million
- High Line Canal Conservancy funding for Resource Management Plan- \$15,000
- High Line Canal Conservancy Origins Story Trailhead Improvements- \$450,000
- Sterling Ranch Burns Regional Park- Planning and Phase I construction- \$10,350,000
- Macanta Regional Park - \$3,800,000

Open Space Department CIP Projects

- Colorado Front Range Trail Acquisition/Easements & CIP - \$2M
- Prairie Canyon Ranch - \$5M
- Sandstone Ranch Phase II Trail Design - \$100k
- Lincoln Mountain Trail and Pavilion - \$500k

Department Requests

- Staffing Request - \$300k (will add \$500k to O&M)
- Camping Program - \$300k one-time + \$100k ongoing
- Pool Vehicle - \$70k
- Trailhead Security - \$250k
- Snowplow Blade - \$15k one-time

PROCESS

COSAC and the Board have created a set of criteria in the form of scorecards that will be used to help provide input on each project. Three (3) sets of scorecards will be provided by staff to each COSAC member. Scorecards are for O&M and CIP projects, internal and external requests, and acquisition requests.

The following projects will be scored with the O&M/CIP scorecard:

- Base Budget
- Cherokee Ranch and Castle Foundation
- Greenland Townsite
- Prairie Canyon Ranch Survey - HR
- Sandstone Ranch Survey - HR
- Wildcat Feasibility Study - Parks
- Macanta Regional Park – Parks
- Prairie Canyon Ranch
- Sandstone Ranch Phase II
- Lincoln Mountain Trail and Pavilion
- Staffing Request
- Camping Program
- Pool Vehicle
- Trailhead Security

- Snowplow Blade
- Conservation Easement Transfer

The following projects will be scored with the external requests scorecard:

- Outside 285 (Indian Creek Trail Grant)
- Town of Parker Salisbury Park Expansion
- HRMD Historical Park Funding Request
- Lone Tree High Note Park Phase I
- High Line Canal Conservancy funding for Resource Management Plan
- High Line Canal Conservancy Origins Story Trailhead Improvements
- Sterling Ranch Burns Regional Park

The following project will be scored with the acquisition request scorecard during an executive session (not open to the public under Colorado Open Records Meeting Laws):

- Colorado Front Range Trail Acquisition/Easements
- The acquisition strategy will not be scored

Staff is requesting COSAC score and comment on every project. COSAC will use their scorecards and comments to provide a formal recommendation (approve, deny, or approve with partial funding). The scorecards will be used to provide support for the recommendations that COSAC is requesting the Board to consider.

ATTACHMENTS

COSAC Bylaws

Resolution R022-085

Compiled Resolutions Pertaining to PTHROS Sales and Use Tax

Scorecards

Funding Request Power Point

DOUGLAS COUNTY OPEN SPACE ADVISORY COMMITTEE BYLAWS

Article I – Name

County Open Space Advisory Committee (COSAC)

Article II – Mission Statement

To ensure and enhance a positive quality of life in Douglas County through the preservation and stewardship of open space lands, natural resources and trails.

Article III – Role

The Douglas County Open Space Advisory Committee (“COSAC”) is established to advise and make recommendations to the Douglas County Board of County Commissioners (Board) and municipal officials regarding disbursement of funds from the Parks, Trails, Historic Resources, Open Space Fund, and the selection of open space land to be acquired, maintained, or preserved, and for the establishment of priorities therefor, pursuant to Resolution No.R-022-085, which includes making recommendations to the Board on lands involving conservation easements acquired with such funds.

COSAC shall review open space and trail property interests annually and report to the Board that the properties and trails are adequately protected by a recorded conservation easement or other protective measures. If properties are not protected, COSAC will make a recommendation to the Board for corrective action. COSAC shall report the status of the County open space and trail assets to the Board as part of Section 23 of Resolution No. R-022-085.

COSAC shall report the status of the County assets purchased with the Parks, trails, Historic Resources, and Open Space Fund (Fund) monies to the Board as part of an annual review. The annual review shall include a review of ownership status, conservation easements, monitoring reports, and other items of interest. The annual report shall also include a review of and summarize revenues and expenditures accruing to the Fund during the proceeding two years and proposed expenditures to be made during the next two succeeding years, with a view to establishing priorities for the County’s open space program. The annual report shall be presented and reviewed at a joint meeting of the Board, COSAC, Historic Preservation Board, and the Parks Advisory Board and made available to the public.

Article IV - Responsibilities

Section A Implementing Resolution

The Committee shall primarily be responsible for implementing the provisions of Resolution No. R-022-085.

Section B Review Responsibility

The Committee shall review, and when deemed necessary, make recommendations concerning improvements to open space lands, trails, and parks in accordance with open space lands, trails, and parks policies adopted by the Board of County Commissioners, pursuant to Resolution No. R-022-085.

Section C Budget Review

The Committee shall review the Open Space and Natural Resources Division annual budget as set forth in the Open Space Policies and Procedures as it relates to the proposed expenditure of funds from the Open Space Lands, Trails, and Parks Fund.

Section D Open Space and Trails Rules, Policies, and Procedures

The Committee shall work with the Open Space and Natural Resources Division staff to advise the Board of County Commissioners on the establishment and modification of open space and trails rules, policies, and procedures to implement Resolution R-022-085 and other applicable resolution and to assure that all proceeds from the sales and use tax shall be used for the purposes set forth therein, pursuant to Section 21 of Resolution No. R-994-062

Article V - Membership

Section A Committee Members

The members of the Committee shall be appointed by the Board of County Commissioners according to the requirements of Resolution No., which provides that the Committee be comprised of five (5) representatives of municipal government selected from lists of nominees submitted by the municipalities located wholly within Douglas County, three (3) representatives of the County, one from each Commissioner district, and three (3) members appointed at large

Section B Tenure

Committee members serve at the pleasure of the Board of County Commissioners in accordance with the current Board of County Commissioners Policy Manual.

Section C Vacancies

Vacancies on the Committee are created by resignation, expiration of appointed terms, or removal from the Committee by the Board of County

Commissioners.

Section D Unexpired Term

If a member of the Committee resigns or is removed from service on the Committee for any reason, a successor will be appointed, according to Section A herein, as soon as possible by the Board of County Commissioners to fill the unexpired term.

Section E Attendance

Members are required to notify the Department of Open Space and Natural Resources if they are unable to attend a regular or special meeting in order for the absence to be excused. Two (2) or more unexcused absences within a calendar year may be cause for dismissal from the Committee by the Board of County Commissioners.

Section F Compensation

A Committee member shall not accept any compensation, gift, or service which would violate the provisions of Article XXIX of the Colorado Constitution, as amended, attached hereto as **Exhibit A**.

Article VI – Officers

Section A Election

The officers of the Committee shall consist of a Chairperson and a Vice-Chairperson who shall be elected at the annual meeting, which will be held in April of each year. Each officer shall hold office for twelve (12) months or until a successor has been duly elected. The Department of Open Space and Natural Resources Director shall designate a staff member to serve as recording secretary to the Committee.

Section B Duties

The duties and powers of the officers are as follows:

1. Chairperson
 - A. Conduct and preside at all meetings of the Committee,
 - B. Maintain contact with the Director,
 - C. Call special meetings in accordance with the Bylaws,
 - D. Sign documents, correspondence, and resolutions of the Committee,
 - E. Maintain contact, when appropriate, with the Board of County Commissioners and Committee members,
 - F. Set up subcommittees as needed and appoint members thereof,
- and

G. Perform other duties designated by the Committee.

2. Vice-Chairperson

During the absence, disability, or disqualification of the Chairperson, the Vice-Chairperson shall exercise or perform all duties of the Chairperson.

Article VII – Subcommittees

Creation

Subcommittees, standing or special, shall be created by the Chairperson and approved by a majority of the members present. Subcommittees may be created as deemed necessary to carry on the work of the Committee. Subcommittees shall make recommendations to the Committee at a regular or special meeting.

Article VIII - Meetings

Section A Public Attendance

All meetings of the Committee, except executive sessions, shall be open to the public.

Section B Regular Meeting

The regular monthly meeting schedule shall be determined at the annual meeting by a majority of the Committee members.

Section C Special Meetings

Special meetings may be called by the Chairperson, the Director of the Open Space and Natural Resources Division, the Board of County Commissioners, or by two (2) Committee members acting jointly. Notice of such special meetings shall be provided according to provisions of Article VIII, Section J below.

The Committee will vote, pursuant to Article IX, on a citizen's request for a special meeting. A majority of the Committee must approve a special meeting before it shall be called.

Section D Sub-Committees

Any scheduled or ad-hoc sub-committee meeting which includes three (3) or more members of the Committee shall be noticed according to provisions of Article VIII, Section J below.

Section E Annual Meetings

The regular meeting in April shall be the annual meeting for the purpose of the election of officers.

Any rescheduling of the annual meeting shall require a majority vote of the Committee.

Section F Annual Report and Biennial Review

The Committee shall review and report, at least once annually with the Board of County Commissioners, the status of the Open Space Program as it relates to Resolution No. R-022-085.

Section G Recommendation or Actions

The Committee shall make one of the following recommendations or take one of the following actions:

1. Approval of the proposal without recommended conditions
2. Conditional approval of the proposal indicating recommended conditions
3. Denial of the proposal indicating the reasons for denial
4. Continuance of the request to a date and time certain
5. Table the request for an undetermined period of time
6. Tie vote – No recommendation

Section H Action

No formal action or decisions can be made at any gathering other than a properly noticed public regular or special meeting as provided above.

Section I Notice

Notice of regular and special meetings of the Committee and scheduled or ad hoc meetings of sub-committees of the Committee, shall be posted in advance of such meetings according to minimum statutory notice requirements, such postings to be placed at designated locations or as otherwise required by State statute.

Committee members shall be notified of special meetings.

Article IX - Voting

Section A Quorum

A simple majority of the current membership of the Committee will constitute a quorum. No official business can be conducted without a quorum present. The action of a majority of the members present at any meeting of the Committee at which a quorum is present will be the act of the

Committee.

Section B Conflict of Interest

Holding a position in which a person:

1. has financial interest in the matter;
2. will be directly affected by the decision in the matter;
3. believes he or she has a conflict of interest as defined by an applicable law; or
4. will gain an advantage to relatives, groups or associations with whom affiliated.

A Committee member who believes he or she has an interest in any matter before the Committee that would not enable the member to render an unbiased or impartial decision should immediately withdraw from participation and voting on the matter.

A Committee member having a conflict of interest should declare that interest publicly, abstain from voting on the matter, withdraw from participation in any deliberations on the matter, and leave the room or area in which deliberations are to occur. Additionally, the Committee member shall not discuss the matter privately with any other Committee member.

Section C Tie Vote

In the event of a tie vote, the motion being voted on shall be passed on to the Board of County Commissioners with no recommendation.

Section D Abstention

Abstentions will be allowed only for just cause with majority approval of the Committee members present.

Section E Site Visit

Committee members who vote on the acquisition of any property interest are strongly encouraged to visit the property, where possible, prior to voting.

Article X - Parliamentary Authority

Section A Governing Rules

The rules contained in Roberts Rules of Order Newly Revised shall generally govern the Committee in all matters to which they are applicable and in which they are not inconsistent with these Bylaws and any special rules or order the Committee may adopt. However, strict adherence to such rules is not mandated.

Section B Policies and Procedures

The Committee shall operate according to Resolution No. R-022-085, and all applicable subsequent resolutions.

Article XI Amendments

These Bylaws may be amended at a regularly scheduled meeting by a two-thirds (2/3) vote of the Committee members.

Article XII - Severability

If any section, subsection, sentence, clause, or phrase of these Bylaws is for any reason held by a court of competent jurisdiction to be invalid, such a decision shall not affect the validity of the remaining portions of these Bylaws.

Exhibit A

Colo. Const. Art. XXIX, Section 1 (2010)

Section 1. Purposes and findings

(1) The people of the state of Colorado hereby find and declare that:

(a) The conduct of public officers, members of the general assembly, local government officials, and government employees must hold the respect and confidence of the people;

(b) They shall carry out their duties for the benefit of the people of the state;

(c) They shall, therefore, avoid conduct that is in violation of their public trust or that creates a justifiable impression among members of the public that such trust is being violated;

(d) Any effort to realize personal financial gain through public office other than compensation provided by law is a violation of that trust; and

(e) To ensure propriety and to preserve public confidence, they must have the benefit of specific standards to guide their conduct, and of a penalty mechanism to enforce those standards.

(2) The people of the state of Colorado also find and declare that there are certain costs associated with holding public office and that to ensure the integrity of the office, such costs of a reasonable and necessary nature should be born by the state or local government.

Colo. Const. Art. XXIX, Section 2 (2010)

Section 2. Definitions

As used in this article, unless the context otherwise requires:

(1) "Government employee" means any employee, including independent contractors, of the state executive branch, the state legislative branch, a state agency, a public institution of higher education, or any local government, except a member of the general assembly or a public officer.

(2) "Local government" means county or municipality.

(3) "Local government official" means an elected or appointed official of a local government but does not include an employee of a local government.

(4) "Person" means any individual, corporation, business trust, estate, trust, limited liability company, partnership, labor organization, association, political party, committee, or other legal entity.

(5) "Professional lobbyist" means any individual who engages himself or herself or is engaged by any other person for pay or for any consideration for lobbying. "Professional lobbyist" does not include any volunteer lobbyist, any state official or employee acting in his or her official capacity, except those designated as lobbyists as provided by law, any elected public official acting in his or her official capacity, or any individual who appears as counsel or advisor in an adjudicatory proceeding.

(6) "Public officer" means any elected officer, including all statewide elected officeholders, the head of any department of the executive branch, and elected and appointed members of state boards and commissions. "Public officer" does not include a member of the general assembly, a member of the judiciary, any local government official, or any member of a board, commission, council or committee who receives no compensation other than a per diem allowance or necessary and reasonable expenses.

Colo. Const. Art. XXIX, Section 3 (2010)

Section 3. Gift ban

(1) No public officer, member of the general assembly, local government official, or government employee shall accept or receive any money, forbearance, or forgiveness of indebtedness from any person, without such person receiving lawful consideration of equal or greater value in return from the public officer, member of the general assembly, local government official, or government employee who accepted or received the money, forbearance or forgiveness of indebtedness.

(2) No public officer, member of the general assembly, local government official, or government employee, either directly or indirectly as the beneficiary of a gift or thing of value given to such person's spouse or dependent child, shall solicit, accept or receive any gift or other thing of value having either a fair market value or aggregate actual cost greater than fifty dollars (\$ 50) in any calendar year, including but not limited to, gifts, loans, rewards, promises or negotiations of future employment, favors or services, honoraria, travel, entertainment, or special discounts, from a person, without the person receiving lawful consideration of equal or greater value in return from the public officer, member of the general assembly, local government official, or government employee who solicited, accepted or received the gift or other thing of value.

(3) The prohibitions in subsections (1) and (2) of this section do not apply if the gift or thing of value is:

(a) A campaign contribution as defined by law;

(b) An unsolicited item of trivial value less than fifty dollars (\$ 50), such as a pen, calendar, plant, book, note pad or other similar item;

(c) An unsolicited token or award of appreciation in the form of a plaque, trophy, desk item, wall memento, or similar item;

(d) Unsolicited informational material, publications, or subscriptions related to the recipient's performance of official duties;

(e) Admission to, and the cost of food or beverages consumed at, a reception, meal or meeting by an organization before whom the recipient appears to speak or to answer questions as part of a scheduled program;

(f) Reasonable expenses paid by a nonprofit organization or other state or local government for attendance at a convention, fact-finding mission or trip, or other meeting if the person is scheduled to deliver a speech, make a presentation, participate on a panel, or represent the state or local government, provided that the non-profit organization receives less than five percent (5%) of its funding from for-profit organizations or entities;

(g) Given by an individual who is a relative or personal friend of the recipient on a special occasion.

(h) A component of the compensation paid or other incentive given to the recipient in the normal course of employment.

(4) Notwithstanding any provisions of this section to the contrary, and excepting campaign contributions as defined by law, no professional lobbyist, personally or on behalf of any other person or entity, shall knowingly offer, give, or arrange to give, to any public officer, member of the general assembly, local government official, or government employee, or to a member of such person's immediate family, any gift or thing of value, of any kind or nature, nor knowingly pay for any meal, beverage, or other item to be consumed by such public officer, member of the general assembly, local government official or government employee, whether or not such gift or meal, beverage or other item to be consumed is offered, given or paid for in the course of such lobbyist's business or in connection with a personal or social event; provided, however, that a professional lobbyist shall not be prohibited from offering or giving to a public officer, member of the general assembly, local government official or government employee who is a member of his or her immediate family any such gift, thing of value, meal, beverage or other item.

(5) The general assembly shall make any conforming amendments to the reporting and disclosure requirements for public officers, members of the general assembly and professional lobbyists, as provided by law, to comply with the requirements set forth in this section.

(6) The fifty-dollar (\$ 50) limit set forth in subsection (2) of this section shall be adjusted by an amount based upon the percentage change over a four-year period in the United States bureau of labor statistics consumer price index for Denver- Boulder-Greeley, all items, all consumers, or its successor index, rounded to the nearest lowest dollar. The first adjustment shall be done in the first quarter of 2011 and then every four years thereafter.

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Resolution No. R-022- 085

**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

**RESOLUTION CALLING FOR AN ELECTION ON THE EXTENSION OF THE
EXISTING SALES TAX AND USE TAX IMPOSED FOR PARKS, TRAILS, HISTORIC
RESOURCES AND OPEN SPACE AND FOR THE ALLOWANCE OF MULTI-YEAR
INTERGOVERNMENTAL AGREEMENTS WITH MUNICIPALITIES WHOLLY
WITHIN THE COUNTY FOR SHAREBACKS OF SUCH TAX AND FOR SUCH
ADDITIONAL CHANGES AS DESCRIBED HEREIN.**

WHEREAS, at the general election held on November 8, 1994, the electors of Douglas County, Colorado (the "County") approved the following ballot question (the "1994 Sales and Use Tax Ballot Question"):

SHALL DOUGLAS COUNTY TAXES BE INCREASED UP TO \$2.5 MILLION ANNUALLY, BY THE IMPOSITION OF A COUNTYWIDE SALES TAX AND USE TAX, AT THE RATE OF 1.7 TENTHS OF ONE PERCENT (.17%), TO BE LEVIED AND IMPOSED, COMMENCING JANUARY 1, 1995, AND CONTINUING THEREAFTER UNTIL JANUARY 1, 2009, IN ACCORDANCE WITH THE FORM OF RESOLUTION CONCERNING A COUNTYWIDE SALES TAX AND USE TAX FILED WITH THE CLERK AND RECORDER OF DOUGLAS COUNTY ON MAY 20, 1994, WHICH RESOLUTION PROVIDES THAT THE TAXES COLLECTED SHALL BE EXPENDED FOR OPEN SPACE LANDS AND PARK PURPOSES; AND, IN CONNECTION THEREWITH SHALL DOUGLAS COUNTY BE ENTITLED TO COLLECT AND SPEND ALL REVENUES FROM SUCH TAXES REGARDLESS OF WHETHER THE ANNUAL REVENUES FROM SUCH TAXES IN ANY YEAR AFTER THE FIRST FULL YEAR IN WHICH THEY ARE IN EFFECT EXCEED THE ESTIMATED DOLLAR AMOUNT STATED ABOVE, AND WITHOUT ANY OTHER LIMITATION, OR CONDITION, AND WITHOUT LIMITING THE COLLECTION OR SPENDING OF ANY OTHER REVENUES OR FUNDS BY DOUGLAS COUNTY UNDER ARTICLE X, SECTION 20, OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

WHEREAS, Resolution R-994-099, referenced in the 1994 Sales and Use Tax Ballot Question was adopted by the Board of County Commissioners (the "Board") of Douglas County on May 20, 1994, was amended by resolutions of the Board adopted on September 13, 1994 and November 22, 1994 (the "Open Space and Parks Sales and Use Tax"), and was further amended by Resolution No. R-996-111 adopted by the Board on September 10, 1996 (the May 20, 1994 resolution as so amended being referenced herein as the "Open Space and Parks Sales and Use Tax Resolution"); and Resolution No. R-998-110 adopted by the Board on September 9, 1998; and

WHEREAS, in 1998, voters approved a Sales and Use Tax Ballot Question to extend the expiration of the Open Space and Parks Sales and Use Tax through 12:00 a.m. on January 1, 2024, when it is currently scheduled to expire; and

WHEREAS, there is continuing and vital need for the preservation of open space lands and for the provision of trails and parks in Douglas County (the "County"), and it is in the best interests of the present and future citizens of the County to have the option to continue the countywide sales and use tax of 1.7 tenths of one percent (0.17%) to finance the foregoing; and

WHEREAS, the Board seeks authorization from the electors of the County to extend the Open Space/Parks Sales and Use Tax to expire at 12:00 a.m. on January 1, 2039, and

WHEREAS, Article X, Section 20 of the Colorado Constitution requires voter approval of any new tax or extension of an expiring tax; and

WHEREAS, the Board has considered the form of ballot question by which the extension of the Open Space and Parks Sales and Use Tax, henceforth known as the Parks and Open Space Sales and Use Tax and for the allowance of multi-year Intergovernmental Agreements with Municipalities within the County for specified annual sharebacks of such tax shall be submitted to the voters of the County; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS, COLORADO:

1. *Further Amendment of the 1994 Open Space and Parks Sales and Use Tax Resolution.* Section 7 of the that Resolution is hereby amended to read as follows:

Exemptions.

There shall be exempt from sales taxation under the provisions of this Resolution all of the tangible personal property and services which are exempt under Section 39-26-114, C.R.S., Food for domestic home consumption §§ 39-26-707(1) (e) & 39-26-102(4.5), C.R.S.; Machinery and machine tools, other than those described in exemption (P) below § 39-26-709(1), C.R.S., Gas, electricity, and other specified fuels for residential use § 39-26-715(1)(a)(II), C.R.S., Low-volume sales by charitable organizations § 39-26-718(1)(b), C.R.S.; E Farm equipment, not including animal identification equipment unless expressly exempted by the city or county, §§ 39-26-716(1)(d), (2)(b), and (2)(c), C.R.S. See HB19-1162; Food, not including candy and soft drinks, sold through vending machines § 39-26-714(2), C.R.S.; Certain medium and heavy-duty vehicles, engines, motors, and conversion parts § 39-26-719(1), C.R.S.; Renewable energy components § 39-26-724, C.R.S.; Sales for the benefit of Colorado schools, school activities, and school organizations §§ 39-26-725 & 39-26-718(1)(c), C.R.S.; Property used in space flight § 39-26-728, C.R.S.; P Machinery or machine tools used in the processing of recovered materials by a business listed in the inventory prepared by the Department of Public Health & Environment § 39-26-709(1), C.R.S.; Sales on retail marijuana and retail marijuana products §§ 39-28.8-202 & 39-26-729, C.R.S. are also exempt from taxation under the provisions of this Resolution.

2. *Further Amendment of the 1994 Open Space and Parks Sales and Use Tax Resolution.* Section 16. of that Resolution is hereby amended to read as follows:

Definition.

For purposes of this Resolution, the term "construction and building materials" shall mean any tangible personal property which is used or consumed in the County, and which is intended to become a permanent part of a building or structure, in the County.

3. *Further Amendment of the 1994 Open Space and Parks Sales and Use Tax Resolution Section 20.a is repealed and amended to read as follows:*

The special fund, formerly known as the Douglas County Open Space Lands, Trails, and Parks Fund, is renamed the Douglas County Parks, Trails, Historic Resources and Open Space Fund. Funds shall be allocated to a Parks Account, an Open Space Account, and a Historic Resources account for Operations & Maintenance and Capital Improvement are to be created based on the allocations specified in this Section. These funds are to be used to account for the revenues derived from the 0.17% sales and use tax approved by the voters in November 1994, extended by the voters in November 1998, and further extended by the voters in November 2022. Sales and Use tax monies are designated for the acquisition, preservation, development, and maintenance of parks, trail systems, open space lands and easements, historic and archeological areas, and the operation and maintenance thereof, with funding as allocated to these purposes as designated in this Resolution. Incorporated municipalities wholly located within Douglas County are eligible for a share-back of these funds pursuant to the amendments to Section 20 a. 4, below.

Section 20.a.3) is repealed in its entirety.

Section 20.a.4) is repealed in its entirety and is amended to read as follows:

Municipal Sharebacks Twenty percent (20%) of that portion of the net proceeds from said sales tax and use tax shall be attributable to eligible municipalities wholly located within Douglas County as of 12:00 a.m. January 1, 2024 in accordance with the following formula: The amount payable to each eligible municipality shall be that amount which bears the ratio of 20% of the entire net proceeds from said sales and use tax times the population of that municipality divided by the total population of eligible municipalities except that no municipality shall receive less than \$15,000 in annual funding. In making the foregoing computations, the latest available population data from the Colorado Department of Local Affairs, State Demography Office shall be used.

Funds distributed to eligible municipalities shall be used for parks, trails, historic resources, and open space resources and property interests in fee simple partnerships for easement interests or the development or replacement of the infrastructure and facilities needed for the use and enjoyment of those interests by the public. Shareback funds shall be distributed upon request by the municipality and upon review and recommendation by the appropriate advisory board (County Open Space Advisory Committee (COSAC), Historic Preservation Board (HPB), or Parks Advisory Board (PAB) and appropriation by the Board of County Commissioners.

The Board in its discretion, and/or upon receipt of a recommendation by the appropriate Advisory Committee, may shareback funds for eligible purposes, including but not limited to by entering contracts, with similar terms and conditions to the IGA's with other municipalities addressed herein and subject to the provisions and limitations of Colorado law, with municipalities wholly within the County that incorporate in Douglas County on or after 12:01 a.m. on January

1, 2024.

Section 20.a.5) is repealed in its entirety:

Section 20.a. 6) is amended to read as follows: Trails and Open Space Account

Section 20.a.6)a. is repealed in its entirety and amended to read as follows: Twenty-eight percent (28%) of the proceeds from said sales and use tax shall be utilized by the County to obtain a fee simple ownership, partnership or easement interest for open spaces, and to obtain lands or interests in land for trails, access or open space lands access.

If the Board of County Commissioners approves establishment of a conservation easement, the cost to place a conservation easement with a third party, which will include funds for annual monitoring and enforcement, shall come from the Open Space Operation-Maintenance and Capital Improvement Account. All such properties protected by a conservation easement shall be inspected, as stipulated in the agreement, by the holder of the conservation easement to ensure compliance with the terms of the conservation easement. The third party shall provide a compliance report to COSAC and the Board. The Board, with review and recommendation by COSAC, shall affirm or take such measures as deemed appropriate to the Board to remedy any breach of the terms of the conservation easement.

Trail project funding may be provided to projects located on County open space, for regional trail systems, or trails that connect County open space properties.

Unused annual funding available from this allocation of the sales and use tax may be transferred, reserved or carried forward to any of the Open Space Accounts within the Parks, Trails, Historic Resource and Open Space Fund. Funds may be transferred, reserved or carried forward with approval by the Board of County Commissioners

Section 20.a.6)b)(6) is repealed in its entirety and amended to read as follows:

Open Space Account. Up to twenty percent (20%) of the net proceeds from said sales and use tax shall be utilized by the County to operate and maintain open space properties and trails located on open space properties or to provide capital improvements identified in a 5-Year Capital Improvement Plan after a recommendation by the COSAC and approval by the Board of County Commissioners.

Unused annual funding available from this allocation of the sales and use tax may be transferred, reserved or carried forward to any of the Open Space Accounts within the Parks, Trails, Historic Resources and Open Space Fund. Funds may be transferred, reserved or carried forward with approval by the Board of County Commissioners.

Section 20.a.7) is repealed in its entirety and amended to read as follows:

Parks Account. Up to twenty-eight percent (28%) of the net proceeds from said sales and use tax shall be expended by the County for park and trails purposes including administration, planning, development and construction, and maintenance for the benefit of the public.

Unused annual funding available from this allocation of the sales and use tax may be transferred, reserved or carried forward to any of the Accounts within the Parks, Trails, Historic Resources and Open Space Fund. Funds may be transferred, reserved or carried forward with approval by the Board of County Commissioners Section 20.a.8)

Historic Resource Account. Up to four percent (4%) of the net proceeds from the sales and use tax shall be utilized by the County to acquire, restore, maintain, and/or operate designated historical sites and structures within the County.

Unused annual funding available from this allocation of the sales and use tax may be transferred, reserved or carried forward to any of the Accounts within the Parks, Trails, Historic Resources and Open Space Fund. Funds may be transferred, reserved or carried forward with approval by the Board of County Commissioners

Section 20.a.6)b(11) is repealed in its entirety and amended to read as follows:

No terms of any conservation easement may be amended, or lands acquired through revenues provided by the sales and use tax or gifted to the County may be sold, leased, traded, or otherwise conveyed, nor may any exclusive license or permit with respect to such open space land be given, until consideration and recommendations are made by the appropriate advisory board the Board at a public hearing held with public notice.

Approval of any of the changes referenced in this Section may be given only by a majority vote of the full Board upon the completion of the hearing at which the recommendations and comments of COSAC, HPB, PAB, county staff, and the public are fully considered.

Public notice shall be designed to be appropriate for the level of change sought. Minimum notice shall include a notice published at least ten (10) days in advance in the official newspaper of the County, giving the location of the land in question and the intended disposal thereof. In addition, the Board shall also consider, at least 14 days prior to the Board hearing, requiring posting one or more notices regarding the intended disposal of such land under consideration and the County hearing date, time, and location for such hearing. Posted notice shall consist of at least one sign facing nearby abutting public or private street(s) open for travel, within 10 feet of the property line abutting such street, placed on posts at least four feet above ground level. In the event the County determines a sign cannot be placed abutting such street and be visible from such street or that there is no abutting public or private street open for travel, the County may require an alternate location for the sign(s). Each sign shall measure not less than 3'x4'. Letter size shall be a minimum of three inches high, and a minimum of six inches high for the sentence that reads, "For more information call Douglas County followed by information regarding how to contact the County for relevant information. While notice posting is within the Board's discretion, the Board will generally favor additional notice within the immediate vicinity of the proposed change, designed to reach persons that might have an interest in the subject of the hearing but for which the Board believes they might otherwise be uninformed.

4. *Further Amendment of the 1994 Open Space and Parks Sales and Use Tax Resolution.* Section 21. of that Resolution is hereby amended as follows:

Section 21. The terminology Open Space Lands, Trails and Parks Fund is changed to the Douglas County Parks, Trails, Historic Resources and Open Space Fund per

Section 20 above.

5. *Further Amendment of the 1994 Open Space and Parks Sales and Use Tax Resolution.* Section 22, of that Resolution is hereby amended to read as follows:

Section 22 is repealed in its entirety and amended to state: The members of the County's citizen advisory board, named the County Open Space Advisory Committee (COSAC) shall be appointed by the Board of County Commissioners; and shall be composed of five (5) members representing municipalities wholly within Douglas County, three (3) citizen members appointed at large and three (3) citizen members representing a Commissioner District selected by the County Commissioner representing that District.

The COSAC shall enact and maintain bylaws governing its actions.

The COSAC shall review open space and trail property interests annually and report to the Board that the properties and trails are adequately protected by a recorded conservation easement or other protective measures. If properties are not protected, COSAC will make a recommendation to the BCC for corrective action. The committee shall report the status of County open space and trail assets to the Board of County Commissioners as a part of the Section 23. Biennial Review.

6. *Further Amendment of the 1994 Open Space and Parks Sales and Use Tax Resolution.*

Section 23, of that Resolution is hereby amended to read as follows: COSAC, HPB, and PAB shall report the status of County assets purchased with Douglas County Parks, Trails, Historic Resources and Open Space Fund monies to the Board as a part of An Annual Review. The Annual Review shall include a review of ownership status, conservation easements, monitoring reports and other items of interest. The Annual Review shall also include a review and summarize revenues and expenditures accruing to the Douglas County Parks, Trails, Historic Resources and Open Space Fund during the preceding two (2) years and proposed expenditures to be made during the next succeeding two (2) years, with a view to establishing priorities for the County's open space, trails, historic resources programs. The Annual Report shall be presented and reviewed at a joint meeting of the Board, COSAC, HPB, and PAB and made available to the public.

7. *Further Amendment of the 1994 Open Space and Parks Sales and Use Tax Resolution.* Section 24, of that Resolution is hereby amended to read as follows:

Section 24 is repealed in its entirety and amended to read: Upon adoption by the electorate at the election on November 8, 2022, the sales tax and use tax provided herein shall become effective and in force at 12:01 a.m. on January 1, 2024, and shall expire at 12:00 a.m. on January 1, 2039, and upon said expiration all monies remaining in any of the Funds created hereunder may continue to be expended for the purposes set forth herein until completely exhausted.

8. *Further Amendment of the 1994 Open Space and Parks Sales and Use Tax Resolution.* Section 25 of that Resolution is hereby rescinded.

9. *Submission of Election Question.* The Board hereby authorizes the submission of the question of the extension of the Open Space & Parks Sales and Use Tax to the registered electors of the County, at the coordinated election to be conducted on November 8, 2022, by the Douglas County Clerk and Recorder.

10. *Certification of Election Question.* In accordance with Section 1-5-203(3), C.R.S., the Board hereby directs that the following ballot issue be certified herewith to the Douglas County Clerk and Recorder for inclusion in the ballot for said coordinated election:

WITHOUT INCREASING TAXES, SHALL THE EXISTING DOUGLAS COUNTY SALES AND USE TAX OF 1.7 TENTHS OF A PERCENT (.17%) FOR PARKS, TRAILS, HISTORIC RESOURCES AND OPEN SPACE, BE EXTENDED AND CONTINUE TO BE USED TO:

- **PROTECT, MAINTAIN, AND ADD PARKS, TRAILS, HISTORIC RESOURCES, AND OPEN SPACES, WILDLIFE HABITATS, AND BUFFERS BETWEEN COMMUNITIES;**
- **CONSERVE LANDS ALONG STREAMS AND LAKES THAT ALSO HELP PROTECT WATER QUALITY;**
- **CONSERVE WORKING FARMS AND RANCHES;**
- **PRESERVE SCENIC VIEWS AND LANDMARKS;**
- **CREATE AND MAINTAIN RECREATIONAL AMENITIES;**
- **MAINTAIN AND CONSERVE HISTORIC PRESERVATION SITES;**

BY EXTENSION FROM ITS CURRENT EXPIRATION OF JANUARY 1, 2024 THROUGH JANUARY 1, 2039 AND PROVIDE FOR A MODIFIED SHAREBACK FOR PARKS, TRAILS, AND OPEN SPACE SALES & USE TAX REVENUE TO MUNICIPALITIES THAT ARE LOCATED WHOLLY WITHIN DOUGLAS COUNTY, WHICH MAY BE APPROVED AS MULTIPLE FISCAL YEAR FINANCIAL OBLIGATIONS ALONG WITH OTHER ADMINISTRATIVE CHANGES TO THE TAX STRUCTURE AND IMPLEMENTATION AS SET FORTH IN COUNTY RESOLUTION NOS. R-22-XXX" AND R-994-099.

11. *Clerk to Conduct Election.* The name of the designated election official who will be responsible for conducting the election pursuant to the Uniform Election Code of 1992, as amended, is Merlin Klotz, Douglas County Clerk and Recorder.

12. *Uniform Election Code of 1992.* The election shall be held, conducted, and the results thereof shall be determined, so far as practicable, in conformity with the provisions of the Uniform Election Code of 1992, as amended.

13. *Publication of Resolution.* The County Clerk and Recorder is hereby authorized and directed to publish the full text of this Resolution four separate times, a week apart, in the *Douglas County News-Press* and in the official newspaper of each city and incorporated town in the County.

14. *Filing With, and Collection, Administration and Distribution By, Executive Director of the Colorado Department of Revenue.* Pursuant to Section 29-2-106, Colorado Revised Statutes, the Board shall, following the election on November 8, 2022, and prior to November 12, 2022, request the Executive Director of the Colorado Department of Revenue to administer, collect and distribute the sales tax hereby imposed and extended. The Board, at the time of making such request, shall provide the following documents to the Executive Director:

A. A copy of this Resolution and the Open Space and Parks Sales and Use Tax Resolution as amended by this Resolution, certified by the County Clerk and Recorder;

B. Affidavits of publication of this Resolution, as provided herein; and

C. An Abstract of Election Results, certified as to the approval of the imposition and extension of the sales tax by a majority of the registered electors of the County voting thereon.

In the event that the Executive Director fails or refuses to collect the sales tax imposed and extended by this Resolution, the Board shall provide for the collection, administration, or enforcement of such sales tax to the extent permitted by law, or amend this Resolution to comply with the requirements of the Department of Revenue.


15. *Effective Date.* Sections 1 through 6 of this Resolution shall be effective upon approval of the ballot question certified in Section 8 of this Resolution by the electorate at the election on November 8, 2022. All other sections of this Resolution shall be effective immediately.


ADOPTED AND APPROVED this 23rd day of August 2022.

**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

DocuSigned by:

BY: _____
ABE LAYDON, Chair

DocuSigned by:

ATTEST: _____
KRISTIN RANDLETT, Clerk to the Board

DocuSigned by:


**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

Resolutions R-994-099¹, R-995-058, R-996-111, R-998-110, R-003-152, and R-022-085

**RESOLUTION CALLING FOR AN ELECTION ON THE EXTENSION OF THE EXISTING
SALES TAX AND USE TAX IMPOSED FOR PARKS, TRAILS, HISTORIC RESOURCES
AND OPEN SPACE AND FOR THE ALLOWANCE OF MULTI-YEAR
INTERGOVERNMENTAL AGREEMENTS WITH MUNICIPALITIES WHOLLY WITHIN
THE COUNTY FOR SHAREBACKS OF SUCH TAX AND FOR SUCH ADDITIONAL
CHANGES AS DESCRIBED HEREIN.**

WHEREAS, at the general election held on November 8, 1994, the electors of Douglas County, Colorado (the "County") approved the following ballot question (the "1994 Sales and Use Tax Ballot Question"):

SHALL DOUGLAS COUNTY TAXES BE INCREASED UP TO \$2.5 MILLION ANNUALLY, BY THE IMPOSITION OF A COUNTYWIDE SALES TAX AND USE TAX, AT THE RATE OF 1.7 TENTHS OF ONE PERCENT (.17%), TO BE LEVIED AND IMPOSED, COMMENCING JANUARY 1, 1995, AND CONTINUING THEREAFTER UNTIL JANUARY 1, 2009, IN ACCORDANCE WITH THE FORM OF RESOLUTION CONCERNING A COUNTYWIDE SALES TAX AND USE TAX FILED WITH THE CLERK AND RECORDER OF DOUGLAS COUNTY ON MAY 20, 1994, WHICH RESOLUTION PROVIDES THAT THE TAXES COLLECTED SHALL BE EXPENDED FOR OPEN SPACE LANDS AND PARK PURPOSES; AND, IN CONNECTION THEREWITH SHALL DOUGLAS COUNTY BE ENTITLED TO COLLECT AND SPEND ALL REVENUES FROM SUCH TAXES REGARDLESS OF WHETHER THE ANNUAL REVENUES FROM SUCH TAXES IN ANY YEAR AFTER THE FIRST FULL YEAR IN WHICH THEY ARE IN EFFECT EXCEED THE ESTIMATED DOLLAR AMOUNT STATED ABOVE, AND WITHOUT ANY OTHER LIMITATION, OR CONDITION, AND WITHOUT LIMITING THE COLLECTION OR SPENDING OF ANY OTHER REVENUES OR FUNDS BY DOUGLAS COUNTY UNDER ARTICLE X, SECTION 20, OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

WHEREAS, Resolution R-994-099, referenced in the 1994 Sales and Use Tax Ballot Question was adopted by the Board of County Commissioners (the "Board") of Douglas County on May 20, 1994, was amended by resolutions of the Board adopted on September 13, 1994 and November 22, 1994 (the "Open Space and Parks Sales and Use Tax"), and was further amended by Resolution No. R-996-111 adopted by the Board on September 10, 1996 (the May 20, 1994 resolution as so amended being referenced herein as the "Open Space and Parks Sales and Use Tax Resolution"); and Resolution No. R-998-110 adopted by the Board on September 9, 1998; and

WHEREAS, in 1998, voters approved a Sales and Use Tax Ballot Question to extend the expiration of the Open Space and Parks Sales and Use Tax through 12:00 a.m. on January 1, 2024, when it is currently scheduled to expire; and

¹ R-994-147 is related to this resolution in that it directs the building department how and when to collect this sales tax for new construction projects, but it does not directly alter any of the terms herein.

WHEREAS, there is continuing and vital need for the preservation of open space lands and for the provision of trails and parks in Douglas County (the “County”), and it is in the best interests of the present and future citizens of the County to have the option to continue the countywide sales and use tax of 1.7 tenths of one percent (0.17%) to finance the foregoing; and

WHEREAS, the Board seeks authorization from the electors of the County to extend the Open Space/Parks Sales and Use Tax to expire at 12:00 a.m. on January 1, 2039, and

WHEREAS, Article X, Section 20 of the Colorado Constitution requires voter approval of any new tax or extension of an expiring tax; and

WHEREAS, the Board has considered the form of ballot question by which the extension of the Open Space and Parks Sales and Use Tax, henceforth known as the Parks and Open Space Sales and Use Tax and for the allowance of multi-year Intergovernmental Agreements with Municipalities within the County for specified annual sharebacks of such tax shall be submitted to the voters of the County; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS, COLORADO:

GENERAL PROVISIONS

1. **Purpose.** The purpose of this Resolution is, upon the approval of a majority of registered electors voting on such proposal, to impose a sales tax of 1.7 tenths of one percent (0.17%) upon the sale at retail of tangible personal property and the furnishing of certain services in the County, and to impose a use tax of 1.7 tenths of one percent (0.17%) for the privilege of use or consuming in the County any construction and building materials purchased at retail, and for the privilege of storing, using or consuming in the County any motor and other vehicles, purchased at retail on which registration is required, all in accordance with the provisions of Article 2 of Title 29, C.R.S., which provisions are incorporated herein by this reference. The sales and use tax shall become effective on January 1, 1995.
2. **Statutory Definitions Incorporated.** For purposes of this Resolution, the definitions of the words contained herein shall be as defined in Sections 39-26-102 and 39-26-201, C.R.S., which definitions are incorporated herein by this reference.

SALES TAX

3. **Property and Services Taxed.** There is hereby levied and imposed and there shall be collected and paid a sales and use tax of 1.7 tenths of one percent (0.17%) of the gross receipts upon the sale of tangible personal property at retail and the furnishing of certain services as provided in Section 29-2-105(1)(d), C.R.S., upon all taxable transactions in the County. The tangible personal property and services taxable pursuant to this Resolution shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., and shall be subject to the same exemptions as those specified in Section 39-26-114, C.R.S, except as provided in Section 7 hereof.
4. **Adoption of State Rules and Regulations.** The imposition of the tax on the sale at retail of tangible personal property and the furnishing of certain services subject to this tax shall be in accordance with schedules set forth in the rules and regulations of the Colorado Department of Revenue, and in accordance with any regulations which may be enacted by separate resolution of the Board.

5. Amounts Excluded. The amount subject to tax shall not include the amount of any sales or use tax imposed by Article 26 of Title 39, C.R.S.
6. Delivery Charges Included. The gross receipts from sales shall include delivery charges, when such charges are subject to the sales and use tax of the State of Colorado imposed by Article 26 of Title 39, C.R.S., regardless of the place to which delivery is made.
7. Exemptions. There shall be exempt from sales taxation under the provisions of this Resolution all of the tangible personal property and services which are exempt under Section 39-26-114, C.R.S., Food for domestic home consumption §§ 39-26-707(1) (e) & 39-26-102(4.5), C.R.S.; Machinery and machine tools, other than those described in exemption (P) below § 39-26-709(1), C.R.S., Gas, electricity, and other specified fuels for residential use § 39-26-715(1)(a)(II), C.R.S., Low-volume sales by charitable organizations § 39-26- 718(1)(b), C.R.S.; E Farm equipment, not including animal identification equipment unless expressly exempted by the city or county, §§ 39-26-716(1)(d), (2)(b), and (2)(c), C.R.S. See HB19-1162; Food, not including candy and soft drinks, sold through vending machines § 39-26-714(2), C.R.S.; Certain medium and heavy-duty vehicles, engines, motors, and conversion parts § 39-26-719(1), C.R.S.; Renewable energy components § 39-26-724, C.R.S.; Sales for the benefit of Colorado schools, school activities, and school organizations §§ 39-26-725 & 39-26-718(1)(c), C.R.S.; Property used in space flight § 39-26-728, C.R.S.; P Machinery or machine tools used in the processing of recovered materials by a business listed in the inventory prepared by the Department of Public Health & Environment § 39-26-709(1), C.R.S.; Sales on retail marijuana and retail marijuana products §§ 39-28.8- 202 & 39-26-729, C.R.S. are also exempt from taxation under the provisions of this Resolution.
8. Nonresident Exemption. All sales of tangible personal property on which a specific ownership tax has been paid or is payable shall be exempt from the subject sales tax when such sales meet both of the following conditions:
 - a. The purchaser is a nonresident of or has his principal place of business outside of the County; and
 - b. Such tangible personal property is registered or required to be registered outside the limits of the County under the laws of the State of Colorado.
9. Exemption for Construction Materials Subject to Use Tax. The sales tax imposed by this Resolution shall not apply to the sale of construction and building materials, as the term is used in Section 29-2-109, C.R.S., if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the County evidencing that the use tax imposed by this Resolution has been paid or is required to be paid.
10. Exemption for Transactions Previously Subject to Sales or Use Tax. The sales tax imposed by this Resolution shall not apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule county equal to or in excess of that imposed by Douglas County. A credit shall be granted against the sales tax imposed by Douglas County with respect to such transaction equal in amount to the lawfully imposed county sales or use tax previously paid by the purchaser or user to the previous statutory or home rule county. The amount of the credit shall not exceed the sales tax imposed by Douglas County.
11. Place of Sale. For purposes of this Resolution, all retail sales are consummated at the place of business of the retailer, unless the tangible personal property sold is delivered by the retailer or his

agent to a destination outside the limits of the County or to a common carrier for delivery to a destination outside the limits of the County. If a retailer has no permanent place of business in the County, or has more than one place of business, the place or places at which the retail sales are consummated for the purpose of the sales tax imposed by this Resolution shall be determined by the provisions of Article 26 of Title 39, C.R.S., and by the rules and regulations promulgated by the Department of Revenue of the State of Colorado.

12. Sales Tax License. No separate County sales tax license shall be required. Any person engaging in the business of selling tangible personal property at retail or furnishing certain services as herein specified shall annually obtain and hold a state license as required by Section 39-26-103, C.R.S.
13. Vendor's Fee. At the time of making a monthly return of the sales taxes required by this Resolution, every retailer shall be entitled to withhold a vendor's fee in the amount of two and one-third percent of the sales tax remitted, up to a maximum monthly amount of \$200.00, to cover the retailer's expenses in the collection and remittance of said taxes. If any retailer is delinquent in remitting said taxes, other than in unusual circumstances shown to the satisfaction of the Executive Director of the Department of Revenue of the State of Colorado (the "Executive Director"), the retailer shall not retain any amounts to cover his expenses in collecting and remitting said taxes. If any retailer, during any reporting period, shall collect as a tax an amount in excess of one percent of the total taxable sales, the retailer shall remit to the Executive Director the full amount of the tax herein imposed and also the full amount of said excess.
14. Collection, Administration and Enforcement. The collection, administration and enforcement of the sales tax imposed by this Resolution shall be performed by the Executive Director in the same manner as the collection, administration and enforcement of the Colorado State sales tax. Unless otherwise provided in Article 2 of Title 39, C.R.S., the provisions of Article 26 of Title 39, C.R.S., and all rules and regulations promulgated by the Executive Director thereunder, are incorporated herein by this reference and shall govern the collection, administration, and enforcement of the sales tax imposed by this Resolution.

Pursuant to Section 29-2-106, C.R.S., the Board shall, following the election on November 8, 1994, and prior to November 17, 1994, request the Executive Director to administer, collect and distribute the sales tax hereby imposed. The Board, at the time of making such request, shall provide the following documents to the Executive Director:

- a. A copy of this Resolution, certified by the County Clerk and Recorder;
- b. Affidavits of publication of this Resolution, as provided herein; and
- c. An Abstract of Election Results, certified as to the approval of the sales tax by a majority of the registered electors of the County voting thereon.

In the event that the Executive Director fails or refuses to collect the sales tax imposed by this Resolution, the Board shall provide for the collection, administration or enforcement of such sales tax to the extent permitted by law, or amend this Resolution to comply with the requirements of the Department of Revenue.

USE TAX

15. Property Taxed. There is hereby levied and there shall be collected and paid a countywide use tax of 1.7 tenths of one percent (0.17%) for the privilege of using or consuming in Douglas County any

construction and building materials purchased at retail and for the privilege of storing, using or consuming in the County any motor and other vehicles purchased at retail on which registration is required.

16. Definition. For purposes of this Resolution, the term “construction and building materials” shall mean any tangible personal property which is used or consumed in the County, and which is intended to become a permanent part of a building or structure, in the County.
17. Use Tax Exemptions. In no event shall the use tax imposed by this Resolution extend or apply:
 - a. To the storage, use or consumption of any tangible personal property the sale of which is subject to a retail sales tax imposed by the County.
 - b. To the storage, use or consumption of any tangible personal property purchased for resale in the County, either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business.
 - c. To the storage, use, or consumption of tangible personal property brought into the County by a nonresident thereof for his own storage, use, or consumption while temporarily within the County; however, this exemption does not apply to the storage, use, or consumption of tangible personal property brought into this state by a nonresident to be used in the conduct of a business in this state.
 - d. To the storage, use, or consumption of tangible personal property by the United States government or the State of Colorado, or its institutions, or its political subdivisions in their governmental capacities only or by religious or charitable corporations in the conduct of their regular religious or charitable functions.
 - e. To the storage, use, or consumption of tangible personal property by a person engaged in the business of manufacturing or compounding for sale, profit, or use any article, substance, or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded, or furnished and the container, label, or the furnished shipping case thereof.
 - f. To the storage, use, or consumption of any article of tangible personal property the sale or use of which has already been subjected to a sales or use tax of another county equal to or in excess of that imposed by this Resolution. A credit shall be granted against the use tax imposed by this Resolution with respect to a person's storage use or consumption in the County of tangible personal property purchased by him in a previous county. The amount of the credit shall be equal to the tax paid by him by reason of the imposition of a sales or use tax of a previous county on his purchase or use of the property. The amount of the credit shall not exceed the tax imposed by this Resolution.
 - g. To the storage, use, or consumption of tangible personal property and household effects acquired outside of the County and brought into it by a nonresident acquiring residency.
 - h. To the storage or use of a motor vehicle if the owner is or was, at the time of purchase, a nonresident of the County and he purchased the vehicle outside of the County for use outside of the County and actually so used it for a substantial and primary purpose for which it was acquired and the registered, titled, or licensed said motor vehicle outside of the County.

- i. To the storage, use, or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to the effective date of this use tax.
 - j. To the storage, use, or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into at any time prior to the effective date of this Resolution.
 - k. To construction and building materials used for mechanical, electrical, and driveway work not associated with the construction of a building or structure for which a building permit is required.
18. Motor and Other Vehicle Use Tax Collection. The use tax provided by this Resolution shall be applicable to every motor and other vehicle purchased at retail on which registration is required by the laws of the State of Colorado, and no registration shall be made of any motor or other vehicle for which registration is required, and no certificate of title shall be issued for such vehicle or for a mobile home by the Colorado Department of Revenue or its authorized agent until any tax due upon the storage, use, or consumption thereof pursuant to this Resolution has been paid. The use tax imposed by this Resolution shall be collected by the County Clerk and Recorder, as the authorized agent of the Colorado Department of Revenue. The proceeds of the use tax shall be paid to the County periodically in accordance with an agreement to be entered by and between the County and the Colorado Department of Revenue.
19. Construction and Building Materials Use Tax Collection. The collection, administration, and enforcement of the use tax on construction and building materials used or consumed within the unincorporated areas of the County shall be performed in accordance with regulations and procedures prescribed by the Board. The use tax shall be paid by estimate through the payment of the tax at the time building permits are issued. No certificate of occupancy shall be issued for any building or structure until all applicable use tax on the construction and building materials has been paid in full.

The collection, administration, and enforcement of the use tax on construction and building materials used or consumed within the incorporated areas of the County shall be performed in accordance with an intergovernmental agreement between the County and the town or city where the construction and building materials are used or consumed, or in accordance with such rules and procedures as may be prescribed by the Board.

DEPOSIT AND EXPENDITURE OF REVENUES

20. The sales and use taxes collected pursuant to this Resolution shall be deposited, allocated, and expended only in the following amounts, and for the following purposes:
- a. The special fund, formerly known as the Douglas County Open Space Lands, Trails, and Parks Fund, is renamed the Douglas County Parks, Trails, Historic Resources and Open Space Fund. Funds shall be allocated to a Parks Account, a Trails and Open Space Account, and a Historic Resources account for Operations & Maintenance and Capital Improvement are to be created based on the allocations specified in this Section. These funds are to be used to account for the revenues derived from the 0.17% sales and use tax approved by the voters in November 1994, extended by the voters in November 1998, and further extended by the voters in November 2022. Sales and Use tax monies are designated for the acquisition, preservation, development, and maintenance of parks, trail systems, open

space lands and easements, historic and archeological areas, and the operation and maintenance thereof, with funding as allocated to these purposes as designated in this Resolution. Incorporated municipalities wholly located within Douglas County are eligible for a share-back of these funds pursuant to the amendments to Section 20 a. 4, below.

- 1) For purposes of Colo. Const., Art. X, section 20, the receipt and expenditure of revenues of the sales tax and use tax shall be accounted for, budgeted and appropriated separately from other revenues and expenditures of Douglas County and outside of the fiscal year spending by the County as calculated under Art. X, Section 20, and nothing in Art. X, Section 20, shall limit the receipt and expenditure in each fiscal year of the full amount such revenues of the sales tax and use tax, nor shall receipt and expenditure of such revenues affect or limit the receipt or expenditure of any and all other revenues of Douglas County for any fiscal year.
- 2) Interest generated from the revenues of the sales tax and use tax shall be used for the purposes set forth in this Resolution.
- 3) REPEALED.
- 4) Municipal Sharebacks. Twenty percent (20%) of that portion of the net proceeds from said sales tax and use tax shall be attributable to eligible municipalities wholly located within Douglas County as of 12:00 a.m. January 1, 2024 in accordance with the following formula: The amount payable to each eligible municipality shall be that amount which bears the ratio of 20% of the entire net proceeds from said sales and use tax times the population of that municipality divided by the total population of eligible municipalities except that no municipality shall receive less than \$15,000 in annual funding. In making the foregoing computations, the latest available population data from the Colorado Department of Local Affairs, State Demography Office shall be used.

Funds distributed to eligible municipalities shall be used for parks, trails, historic resources, and open space resources and property interests in fee simple partnerships for easement interests or the development or replacement of the infrastructure and facilities needed for the use and enjoyment of those interests by the public. Shareback funds shall be distributed upon request by the municipality and upon review and recommendation by the appropriate advisory board (County Open Space Advisory Committee (COSAC), Historic Preservation Board (HPB)), or Parks Advisory Board (PAB) and appropriation by the Board of County Commissioners.

The Board in its discretion, and/or upon receipt of a recommendation by the appropriate Advisory Committee, may shareback funds for eligible purposes, including but not limited to by entering contracts, with similar terms and conditions to the IGA's with other municipalities addressed herein and subject to the provisions and limitations of Colorado law, with municipalities wholly within the County that incorporate in Douglas County on or after 12:01 a.m. on January 1, 2024.

- 5) REPEALED.
- 6) Trails and Open Space Lands Account.

- a. Twenty-eight percent (28%) of the proceeds from said sales and use tax shall be utilized by the County to obtain a fee simple ownership, partnership or easement interest for open spaces, and to obtain lands or interests in land for trails, access or open space lands access.

If the Board of County Commissioners approves establishment of a conservation easement, the cost to place a conservation easement with a third party, which will include funds for annual monitoring and enforcement, shall come from the Open Space Operation-Maintenance and Capital Improvement Account. All such properties protected by a conservation easement shall be inspected, as stipulated in the agreement, by the holder of the conservation easement to ensure compliance with the terms of the conservation easement. The third party shall provide a compliance report to COSAC and the Board. The Board, with review and recommendation by COSAC, shall affirm or take such measures as deemed appropriate to the Board to remedy and breach of the terms of the conservation easement.

Trail project funding may be provided to projects located on County open space, for regional trail systems, or for trails that connect County open space properties.

Unused annual funding available from this allocation of the sales and use tax may be transferred, reserved or carried forward to any of the Open Space Accounts within the Parks, Trails, Historic Resource and Open Space Fund. Funds may be transferred, reserved or carried forward with approval by the Board of County Commissioners.

- b. The funds allocated for open space lands shall be expended by the County for the following purposes:
 - (1) To acquire real property through all means available and by various types of instruments and transactions, in the County for open space lands when determined by the Board of County Commissioners, acting pursuant to authority as set forth in title 30, C.R.S., and in article 7 of title 29, C.R.S., to be necessary to preserve such areas;
 - (2) To acquire water rights and water storage rights for use in connection with real property acquired for open space lands;
 - (3) To acquire rights-of-way and easements for access to open space lands for trails in the County and to build and improve such access ways and trails;
 - (4) To acquire options related to these acquisitions;
 - (5) To improve all County open space lands property and trails in accordance with opens space lands, trails, and parks policies adopted by the Board of County Commissioners; improvements to open space lands shall be related to resource management

including but not limited to water improvements (irrigation, domestic use and recreational uses), preservation enhancements (fences, wetlands and wildlife habitat improvements), and passive recreational uses, such as trails, trailhead parking and other access improvements, picnic facilities and restrooms;

- (6) Open Space Account. Up to twenty percent (20%) of the net proceeds from said sales and use tax shall be utilized by the County to operate and maintain open space properties and trails located on open space properties or to provide capital improvements identified in a 5-Year Capital Improvement Plan after a recommendation by the COSAC and approval by the Board of County Commissioners.

Unused annual funding available from this allocation of the sales and use tax may be transferred, reserved or carried forward to any of the Open Space Accounts within the Parks, Trails, Historic Resources and Open Space Fund. Funds may be transferred, reserved or carried forward with approval by the Board of County Commissioners.

- (7) To permit the use of these funds for the joint acquisition of open space lands with municipalities located within the County in accordance with an intergovernmental agreement for open space lands or with other governmental entities or land trusts;
- (8) Open space lands, for the purposes of this Resolution, are generally described as those lands with respect to which it has been determined by the Board of County Commissioners that it is, or may in the future be, in the public interest to acquire an interest in order to assure their protection and to fulfill one or more of the functions described below. The interest acquired may include fee simple, lease, easements, development rights, or conservation easements.
- (9) Open space lands shall serve one or more of the following functions:
 - (a) creating special definition of and between urban areas;
 - (b) preservation of fragile ecosystems, natural areas, scenic vistas and areas, fish and wildlife habitats and corridors, or important areas that support biodiversity, natural resources and landmarks, and cultural, historical and archeological areas;
 - (c) linkages and trails, access to public lakes, streams, and other suitable open space lands, stream corridors and scenic corridors along existing highways;

- (d) areas of environmental preservation, designated as areas of concern, generally in multiple ownership, where several different preservation methods (including other governmental bodies' participation or private ownership) may need to be utilized;
 - (e) conservation of natural resources, including but not limited to forest lands, range lands, agricultural land, aquifer recharge areas, and surface water;
 - (f) Lands within or adjacent to a park or public open lands whose development potential is clearly incompatible with those lands;
 - (g) preservation of land for outdoor recreation areas limited to passive recreational use, including but not limited to hiking, photography or nature studies, and if specifically designated, bicycling, horseback riding, or fishing.
- (10) Once acquired, open space lands may be used only for passive recreational purposes, for agricultural purposes, or for environmental preservation purposes, all as set forth above.
- (11) No terms of any conservation easement may be amended, or lands acquired through revenues provided by the sales and use tax or gifted to the County may be sold, leased, traded, or otherwise conveyed, nor may any exclusive license or permit with respect to such open space land be given, until consideration and recommendations are made by the appropriate advisory board the Board [sic] at a public hearing held with public notice.

Approval of any of the changes referenced in this Section may be given only by a majority vote of the full Board upon the completion of the hearing at which the recommendations and comments of COSAC, HPB, PAB, county staff, and the public are fully considered.

Public notice shall be designed to be appropriate for the level of change sought. Minimum notice shall include a notice published at least ten (10) days in advance in the official newspaper of the County, giving the location of the land in question and the intended disposal thereof. In addition, the Board shall also consider, at least 14 days prior to the Board hearing, requiring posting one or more notices regarding the intended disposal of such land under consideration and the County Hearing date, time and location for such hearing. Posted notice shall consist of at least one sign facing nearby abutting public or private street(s) open for travel, within 10 feet of the property line abutting such street, placed on posts at least four feet above ground level. In the event the County determines a sign cannot be placed abutting such street and be visible from such street or that there is no abutting

public or private street open for travel, the County may require an alternate location for the sign(s). Each sign shall measure not less than 3'x4'. Letter size shall be a minimum of three inches high, and a minimum of six inches high for the sentence that reads, "For more information call Douglas County followed by information regarding how to contact the County for relevant information. While notice posting is within the Board's discretion, the Board will generally favor additional notice within the immediate vicinity of the proposed change, designed to reach persons that might have an interest in the subject of the hearing but for which the Board believes they might otherwise be uninformed.

- (12) If the real property or any interest therein acquired by use of proceeds of said sales tax pursuant to paragraph 20. a. 6) b) of this Resolution be ever sold, exchanged, transferred or otherwise disposed of, the consideration for such sale, exchange, transfer or disposition shall be subject to the same expenditure and use restrictions as those set forth herein for the original proceeds of said sales and use tax, including restrictions set forth in this paragraph; and if such consideration is by its nature incapable of being so subject, then the proposed sale, exchange, transfer, or disposition shall be unlawful and shall not be made.
 - (13) The revenues received from the sales and use tax shall not be used by the County to acquire an interest, other than an option, in open space land within the municipal planning area of a municipality as designated in the Douglas County Master Plan as amended, or as provided in an intergovernmental agreement with such municipality, without the concurrence of the municipality involved.
 - (14) Revenue generated from activities on opens space lands may be used to acquire, manage, patrol, improve and maintain open space lands.
- 7) Parks Account. Up to twenty-eight percent (28%) of the net proceeds from said sales and use tax shall be expended by the County for park and trails purposes including administration, planning, development and construction, and maintenance for the benefit of the public.

Unused annual funding available from this allocation of the sales and use tax may be transferred, reserved or carried forward to any of the Accounts within the Parks, Trails, Historic Resources and Open Space Fund. Funds may be transferred, reserved or carried forward with approval by the Board of County Commissioners.

Historic Resource Account. Up to four percent (4%) of the net proceeds from the sales and use tax shall be utilized by the County to acquire, restore, maintain, and/or operate designated historical sites and structures within the County.

Unused annual funding available from this allocation of the sales and use tax may be transferred, reserved or carried forward to any of the Accounts within the Parks, Trails, Historic Resources and Open Space Fund. Funds may be transferred, reserved or carried forward with approval by the Board of County Commissioners.

- b. In addition to the purposes described in subsection 20a.6)b) and 20a.7) above, funds allocated for open space lands or park purposes may be expended for the payment of the costs of issuance, reserve funds and debt service of sales and use tax revenue bonds, including principal, interest and any premium, which may be authorized by the Board of County Commissioners of the County.

The Open Space Lands Account and the Park Account shall be collectively created as a special fund to be known as the “open space and parks sales and use tax capital improvement fund” within the meaning of Section 29-2-111(1), C.R.S. All of the Open Space Share and the Park Share may be pledged for the payment of capital improvement bonds issued for the purpose of financing capital improvements to be made for the purposes described in subsections 20a.6)b) and 20a.7) above and deposited into the Open Space Lands Account and the Parks Account, respectively. [R-996-111 -- Not repealed]

CITIZENS ADVISORY COMMITTEE

21. If said sales and use tax is approved, the Board of County Commissioners shall establish a citizens advisory committee to make recommendations to the County Commissioners and municipal officials regarding disbursement of funds from the Douglas County Parks, Trails, Historic Resources and Open Space Fund, and the selection of open space land to be acquired, maintained, or preserved and establishment of priorities therefor; and may by separate and additional resolutions promulgate such rules and regulations as may be required to implement this proposal for the best interests and preservation of the public peace, health, safety, and welfare of the citizens of Douglas County, including, without limiting the generality of the foregoing, all rules and regulations designed to assure that all proceeds from said taxes and reimbursements, rebates, or refunds thereof shall be used for the purposes herein set forth.
22. The members of the County’s citizen advisory board, named the County Open Space Advisory Committee (COSAC) shall be appointed by the Board of County Commissioners; and shall be composed of five (5) members representing municipalities wholly within Douglas County, three (3) citizen members appointed at large and three (3) citizen members representing a Commissioner District selected by the County Commissioner representing that District.

The COSAC shall enact and maintain bylaws governing its actions.

The COSAC shall review open space and trail property interests annually and report to the Board that the properties and trails are adequately protected by a recorded conservation easement or other protective measures. If properties are not protected, COSAC will make a recommendation to the BCC for corrective action. The committee shall report the status of County open space and trail assets to the Board of County Commissioners as a part of the Section 23. Biennial Review.

ANNUAL REVIEW

23. COSAC, HPB, and PAB shall report the status of County assets purchased with Douglas County Parks, Trails, Historic Resources and Open Space Fund monies to the Board as a part of an Annual

Review. The Annual Review shall include a review of ownership status, conservation easements, monitoring reports and other items of interest. The Annual Review shall also include a review and summarize revenues and expenditures accruing to the Douglas County Parks, Trails, and Open Space Fund during the preceding two (2) years and proposed expenditures to be made during the next succeeding two (2) years, with a view to establishing priorities for the County's open space, trails, historic resources programs. The Annual Report shall be presented and reviewed at a joint meeting of the Board and COSAC, HPB, and PAB, and made available to the public.

EFFECTIVE DATE-EXPIRATION DATE

24. Upon adoption by the electorate at the election on November 8, 2022, the sales tax and use tax provided herein shall become effective and in force at 12:01 a.m. on January 1, 2024, and shall expire at 12:00 a.m. on January 1, 2039, and upon said expiration all monies remaining in any of the Funds created hereunder may continue to be expended for the purposes set forth herein until completely exhausted.

MISCELLANEOUS

25. RESCINDED.
26. Statutory References. All statutory citations in this Resolution shall construed to refer to such statutes as the same may have been heretofore amended, and as the same may hereafter be amended from time to time.
27. Severability. If any section, paragraph, clause, or provision of this Resolution, or the ballot question submitted to the registered electors at the election provided in section 29, shall be adjudged to be invalid or unenforceable, the invalidity or enforceability of such section, paragraph, clause or provision shall not affect any of the remaining sections, paragraphs, clauses, or provisions of this Resolution or said ballot question. It is the intention of the Board that the various parts of this Resolution and said ballot question are severable.
28. Repeal and Amendment.
 - a. If this Resolution is approved by a majority of the registered electors of Douglas County at the election to be held on November 8, 1994, its provisions relating to the amount of tax imposed, specifically the 1.7 tenths of one percent (.17%) sales tax specified in section 3 and 1.7 tenths of one percent (.17%) use tax specified in Section 15, the provisions relating to the deposit and expenditure of revenue as set forth in Section 20, and the provisions of sections 21,22, 23, 24, and 28, shall not be repealed or amended except by a vote of the registered electors of the County.
 - b. Except as provided in subsection a. hereof, or as otherwise provided in Article 2 of Title 29, C.R.S., the provisions of this Resolution may be repealed or amended, subsequent to its adoption, by a majority vote of the Board of County Commissioners and such repeal or amendment need not be submitted to the registered electors of the County for their approval.

ELECTION

29. Submission of Election Question. The Board hereby authorizes the submission of the question of the extension of the Open Space & Parks Sales and Use Tax to the registered electors of the County, at the coordinated election to be conducted on November 8, 2022, by the Douglas County Clerk and Recorder.
30. Certification of Election Question. In accordance with Section 1-5-203(3), C.R.S., the Board hereby directs that the following ballot issue be certified herewith to the Douglas County Clerk and Recorder for inclusion in the ballot for said coordinated election:

WITHOUT INCREASING TAXES, SHALL THE EXISTING DOUGLAS COUNTY SALES AND USE TAX OF 1.7 TENTHS OF A PERCENT (.17%) FOR PARKS, TRAILS, HISTORIC RESOURCES, AND OPEN SPACE, CONTINUE TO BE USED TO:

- **PROTECT, MAINTAIN, AND ADD PARKS, TRAILS, HISTORIC RESOURCES, AND OPEN SPACES, WILDLIFE HABITATS, AND BUFFERS BETWEEN COMMUNITIES;**
- **CONSERVE LANDS ALONG STREAMS AND LAKES THAT ALSO HELP PROTECT WATER QUALITY;**
- **CONSERVE WORKING FARMS AND RANCHES;**
- **PRESERVE SCENIC VIEWS AND LANDMARKS;**
- **CREATE AND MAINTAIN RECREATIONAL AMENITIES;**
- **MAINTAIN AND CONSERVE HISTORIC PRESERVATION SITES;**

BY EXTENSION FROM ITS CURRENT EXPIRATION OF JANUARY 1, 2024 THROUGH JANUARY 1, 2039 AND PROVIDE FOR A MODIFIED SHAREBACK FOR PARKS, TRAILS, AND OPEN SPACE SALES & USE TAX REVENUE TO MUNICIPALITIES THAT ARE LOCATED WHOLLY WITHIN DOUGLAS COUNTY, WHICH MAY BE APPROVED AS MULTIPLE FISCAL YEAR FINANCIAL OBLIGATIONS ALONG WITH OTHER ADMINISTRATIVE CHANGES TO THE TAX STRUCTURE AND IMPLEMENTATION AS SET FORTH IN COUNTY RESOLUTION NOS. R-22-XXX” AND R-994-099.

31. Clerk to Conduct Election. The name of the designated election official who will be responsible for conducting the election pursuant to the Uniform Election Code of 1992, as amended, is Merlin Klotz, Douglas County Clerk and Recorder.
32. Uniform Election Code of 1992. The election shall be held, conducted, and the results thereof shall be determined, so far as practicable, in conformity with the provisions of the Uniform Election Code of 1992, as amended.
33. Publication of Resolution. The County Clerk and Recorder is hereby authorized and directed to publish the full text of this Resolution four separate times, a week apart, in the *Douglas County News-Press* and in the official newspaper of each city and incorporated town in the County.
34. Filing With, and Collection, Administration and Distribution By, Executive Director of the Colorado Department of Revenue. Pursuant to Section 29-2-106, Colorado Revised Statutes, the Board shall, following the election on November 8, 2022, and prior to November 12, 2022, request

the Executive Director of the Colorado Department of Revenue to administer, collect and distribute the sales tax hereby imposed and extended. The Board, at the time of making such request, shall provide the following documents to the Executive Director:

- A. A copy of this Resolution and the Open Space and Parks Sales and Use Tax Resolution as amended by this Resolution, certified by the County Clerk and Recorder;
- B. Affidavits of publication of this Resolution, as provided herein; and
- C. An Abstract of Election Results, certified as to the approval of the imposition and extension of the sales tax by a majority of the registered electors of the County voting thereon.

In the event that the Executive Director fails or refuses to collect the sales tax imposed and extended by this Resolution, the Board shall provide for the collection, administration, or enforcement of such sales tax to the extent permitted by law, or amend this Resolution to comply with the requirements of the Department of Revenue.

- 35. Effective Date. Changes to sections 7, 16, and 20 thru 23 of this Resolution shall be effective upon approval of the ballot question certified in this Resolution by the electorate at the election on November 8, 2022. All other sections or portions thereof to this Resolution shall be effective immediately.

ADOPTED AND APPROVED this 23rd day of August 2022.

**2024 - OSNR Acquisition Funding Requests
Criteria and Scoring**

Project Name:
Project Origin: BOCC, COSAC, Public, Other Municipalities
Requested Amount:

COSAC Member:

Total Points	Criteria	Score	Comments
10	Property Conservation, Attributes and Condition (Consider geographic features, water & mineral rights, recreation features, native vegetation, and environmental constraints)		
10	Public Accessibility and Population Use (Consider driving distance from population centers and location of proper public access)		
10	Public Safety (Consider natural resources, public visitation, fire mitigation, trails, trailhead amenities, and Ranger presence)		
10	Partnerships (Consider funding partnerships, supporters, and interest groups)		
6	Cost of Property (Consider if the property is listed at market value, price per acre, total acquisition cost, and whether the property is worth investing in)		
6	Historic and Cultural Resources (Consider structures and other significant cultural attributes of the property)		
6	Management Costs (Consider forest management and weed control)		
4	Network of Preserved Open Spaces (Consider trail connections, and wildlife corridors)		
4	Wildlife Values and Critical Habitat (Consider the comprehensive plan section 9 wildlife resources, connection to other properties and critical habitat)		
4	Scenic Views from the Roadway (Consider geological, topographic and vegetation features)		
4	Community Separation and Buffers (Consider municipal and county master plans)		

2024 - OSNR Funding Requests
External
Criteria and Scoring

COSAC Member:

Project Name:

Project Origin: BOCC, COSAC, Public, Other Municipalities

Requested Amount:

page 2

Individual Project Score

Comments

**2024 - COSAC Funding Requests - Capital Improvement Projects (CIP)
Criteria and Scoring**

Project Name:
Project Origin: BOCC, COSAC, Public, Other Municipalities
Requested Amount:

COSAC Member:

Total Points	Criteria	Score	Comments
10	Property Conservation, Attributes, and Condition (Consider geographic features, water & mineral rights, recreation features, native vegetation, and environmental constraints)		
10	Public Accessibility and Population Use (Consider driving distance from population centers and if there is proper public access)		
10	Public Safety (Consider National resources, public visitation, fire mitigation, trails, trailhead amenities, Ranger presence)		
10	Partnerships (Consider funding partnerships, supporters, and interest groups)		
6	Cost of Construction (Consider benefit to the OSNR program)		
6	Historic and Cultural Resources (Consider structures and other significant cultural attributes of the property)		
6	Management and Maintenance Costs (Consider ongoing maintenance cost, staff, vendor costs, and equipment cost)		
4	Network of Preserved Open Spaces (Consider trail connections, and wildlife corridors)		
4	Wildlife Values and Critical Habitat (Consider the comprehensive plan section 9 wildlife resources, connection to other properties and critical habitat)		
4	Scenic Views from the Roadway (Consider geological, topographic and vegetation features)		
4	Educational and Research Contribution (Consider property data, geological, topographic and vegetation features)		

2024 - OSNR Funding Requests
CIP
Criteria and Scoring

COSAC Member:

Project Name:

Project Origin: BOCC, COSAC, Public, Other Municipalities

Requested Amount:

page 2

Individual Project Score

Comments

**2024 - OSNR Funding Requests - External
Criteria and Scoring**

Project Name:
Project Origin: BOCC, COSAC, Public, Other Municipalities
Requested Amount:

COSAC Member:

Total Points	Criteria	Score	Comments
10	Property Conservation, Attributes, and Condition (Consider geographic features, water & mineral rights, recreation features, native vegetation, and environmental constraints)		
10	Partnerships (Consider funding partnerships, supporters, and interest groups)		
10	Public Safety (Consider National resources, public visitation, fire mitigation, trails, trailhead amenities, Ranger presence)		
10	Public Accessibility and Population Use (Consider driving distance from population centers and if there is proper public access)		
6	Cost of Funding (Consider if it is a one-time cost or ongoing)		
6	Historic and Cultural Resources (Consider structures and other significant cultural attributes of the property)		
6	Management and Maintenance Costs (Consider ongoing maintenance cost, staff, vendor costs, and equipment costs)		
4	Network of Preserved Open Spaces (Consider trail connections, and wildlife corridors)		
4	Wildlife Values and Critical Habitat (Consider the comprehensive plan section 9 wildlife resources, connection to other properties and important habitat)		
4	Scenic Views from the Roadway (Consider geological, topographic and vegetation features)		
4	Educational Research (Consider property data, geological, topographic and vegetation features)		

2024 - OSNR Funding Requests
External
Criteria and Scoring

COSAC Member:

Project Name:

Project Origin: BOCC, COSAC, Public, Other Municipalities

Requested Amount:

page 2

Individual Project Score

Comments

Douglas County Open Space and Natural Resources

2025 Budget Presentation



September 2024

2025 OS Budget Request Summary

External Requests

- Outside 285 - Indian Creek Trail Grant
 - \$1M one-time (90% reimbursable)
- Cherokee Ranch and Castle
 - \$75k one-time
 - \$500k ongoing
- Conservation Easement Transfer
 - \$100k ongoing
- Greenland Townsite
 - \$25k one-time

Capital Requests

- CFRT acquisition & CIP
 - \$2M one-time
 - \$15k ongoing
- Prairie Canyon Ranch
 - \$5M one-time
 - \$100k ongoing
- Sandstone Ranch Phase II Trail Design
 - \$100k one-time
- Lincoln Mountain Trail and Pavilion
 - \$500k one-time

Department Requests

- Base Budget
 - 3.5M ongoing
- Acquisition Reserve Fund
 - \$15M one-time
- Staffing Request
 - \$300k one-time
 - \$500k ongoing
- Camping
 - \$300k one-time
 - \$100k ongoing
- Pool Vehicle
 - \$70k one-time
- Trailhead Security
 - \$250k one-time
- Snowplow Blade
 - \$15k one-time

Total 2025 OS Budget Requests

\$15,000,000 acquisition reserve

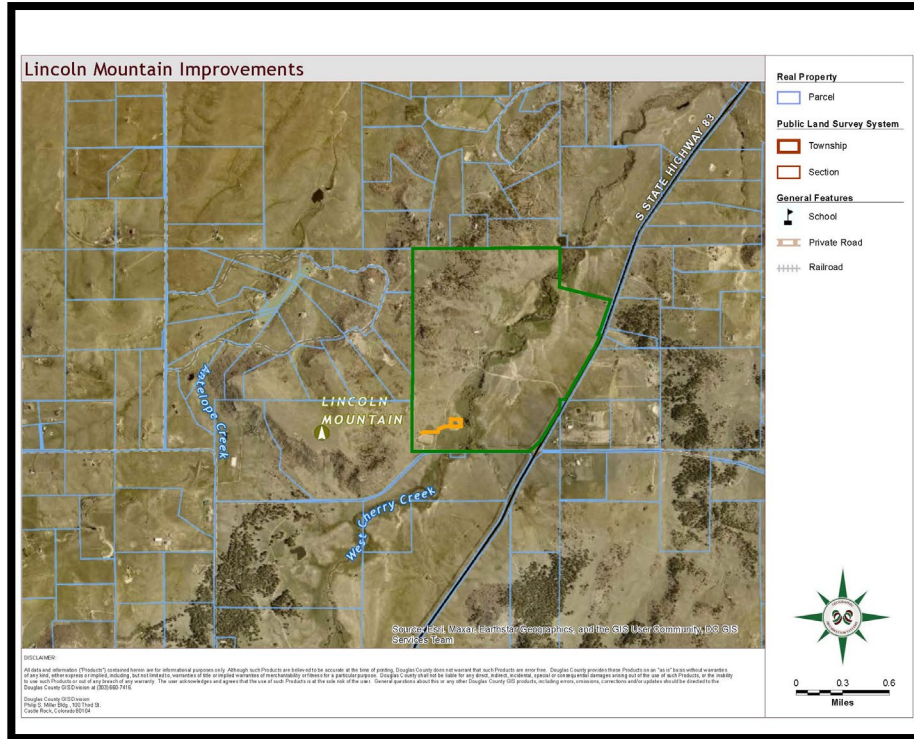
\$9,635,000 one-time

\$4,815,000 ongoing (personnel included)



SCORECARD DEMO

LINCOLN MOUNTAIN OPEN SPACE



- Commissioner II District
- Capital Improvement Project
- Location - Southeast corner of DC on Hwy 83
- Purpose - to expand public use of Lincoln Mountain and educational opportunities
 - ADA accessible pavilion
 - Trail extension to Evans Homestead
- Timing
 - Pavilion - 2025
 - Trail Extension - ASAP
- Estimated development costs
 - Pavilion - \$250k-\$500k
 - Trail extension - \$50k
- Ongoing yearly maintenance cost est. \$10k-\$15k
- Partnerships - Cherry Creek Watershed Authority



2025 Base Budget

- Open Space Expenditures

- Personal Services

- Personnel Services \$1,489,869

- Operations & Maintenance (Non-Personnel)

- Supplies \$423,330
 - Purchased Services \$1,475,272
 - Fixed Charges \$143,266

- Capital Outlay & Major Maintenance

- Capital Outlay \$575,949
 - Major Maintenance \$0

- Contingencies \$100,000

Total 2025 Base Budget
\$3,473,076

- Open Space 8% Admin (Roll Over) Expenditures

- Supplies \$172,000
 - Controllable Assets \$12,000
 - Purchased Services \$3,596,000
 - Fixed Charges \$37,139
 - Grants, Contributions \$10,000
 - Intergovernmental SU \$5,000
 - Capital Outlay \$145,000

Total 2025 Base Budget \$3,977,138



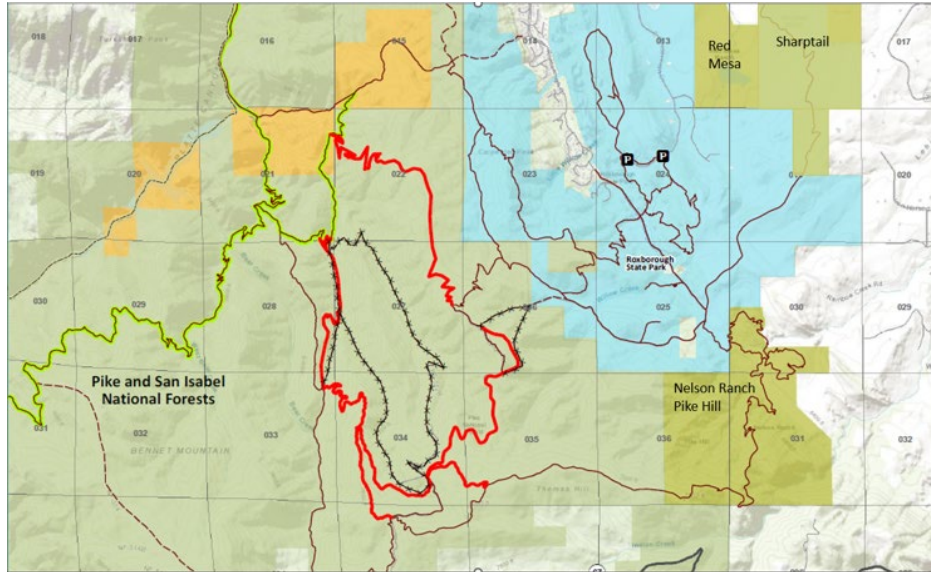
Open Space Acquisition Reserve

- \$15 Million
 - Reserve fund for Fee Title acquisition of 500-850 acres (average Open Space acquisition)
 - \$15-\$20k / Acre
 - Continued partnership efforts



Partnership Opportunities

Outside 285 Partner Group - Indian Creek Trail Project



- Benefits all Commissioner Districts
- Location - Pike National Forest in northwestern Douglas County
- Purpose - To provide safe sustainable long-distance recreation trails for the citizens of Douglas County while protecting critical wildlife habitat and watersheds
- Funding - Grant Opportunity through Great Outdoors Colorado (GOCO) \$1 million grant with 90% reimbursement
- Timing - Starting March of 2025 will take approximately 2 years
- Ongoing yearly maintenance - Performed by Colorado Mountain Bike Association (COMBA) with Forest Service agreement
- Partnerships - COMBA, ERO Resources, South Platte Ranger District U.S. Forest Service, Colorado Parks and Wildlife

Partnership Opportunities

CHEROKEE RANCH AND CASTLE FOUNDATION - POTENTIAL PARTNERSHIP

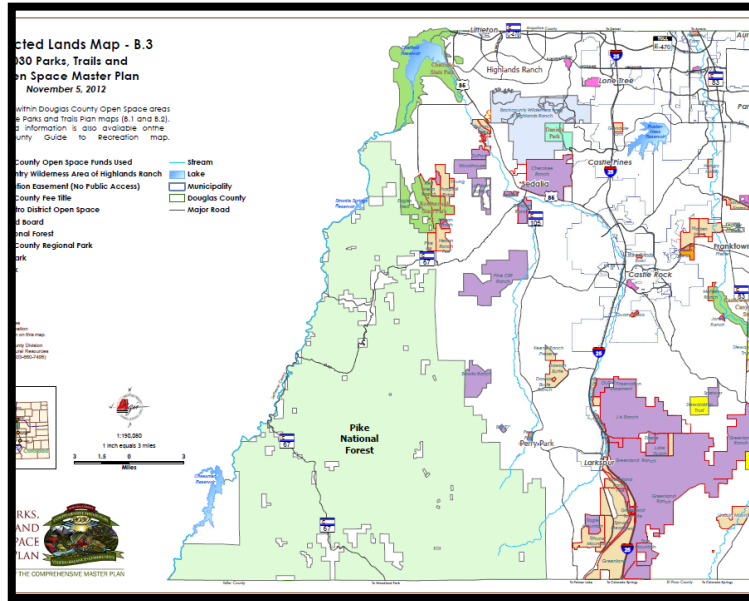


- Benefits all Commissioner Districts
- Ongoing partnership
- Location - Central Douglas County
- Purpose - to provide more public access to Cherokee Ranch and Castle and to assist in the preservation of a County icon
- One-Time Cost for planning - \$75k
- Estimated yearly requests - \$200k-\$500k
- Ongoing staffing needs - \$100k



Partnership Opportunities

CONSERVATION EASEMENT TRANSFER - POTENTIAL PARTNERSHIP



- 33 Total Easements
- \$100k/year for 3-4 transfers
- Places easements under org best suited for oversight

Partnership Opportunities

Historic Preservation/Larkspur Historic Society Greenland Townsite - Interpretive Pull Through



- Benefits all Commissioner Districts
- Location - Greenland Townsite
- Purpose - Create a pull-off to interpret the Greenland Historic Site
- Partners - Larkspur Historic Society, Historic Preservation
- Cost - \$25k one time



Prairie Canyon Ranch

- Built in 1880s
- County landmark in 2000
- 2025 request will address critical restoration needs suggested in the updated HSA
- Also to complete a cultural resource survey of the property
- Working with Open Space to define priorities
- County Landmark



Sandstone Ranch



- Built in 1870s
- County purchased in 2018
- 2025 request will address critical restoration needs suggested in the updated HSA
- Also to complete a cultural resource survey of the property
- Working with Open Space to define priorities

Town of Parker Salisbury Park Expansion

Details not available at this time

\$9 million



Highlands Ranch Metro District Historical Park Funding Request

Details not available at this time

Unknown



Wildcat Feasibility Study

Details not available at this time

\$250k



Lone Tree High Note Park Phase I

Details not currently available

\$8 million



High Line Canal Conservancy funding for Resource Management Plan

Details not currently available

\$15k



High Line Canal Conservancy Origins Story Trailhead Improvements

Details not currently available

\$450k



Sterling Ranch Burns Regional Park- Planning and Phase I Construction

Details not currently available

\$10.35 M



Macanta Regional Park

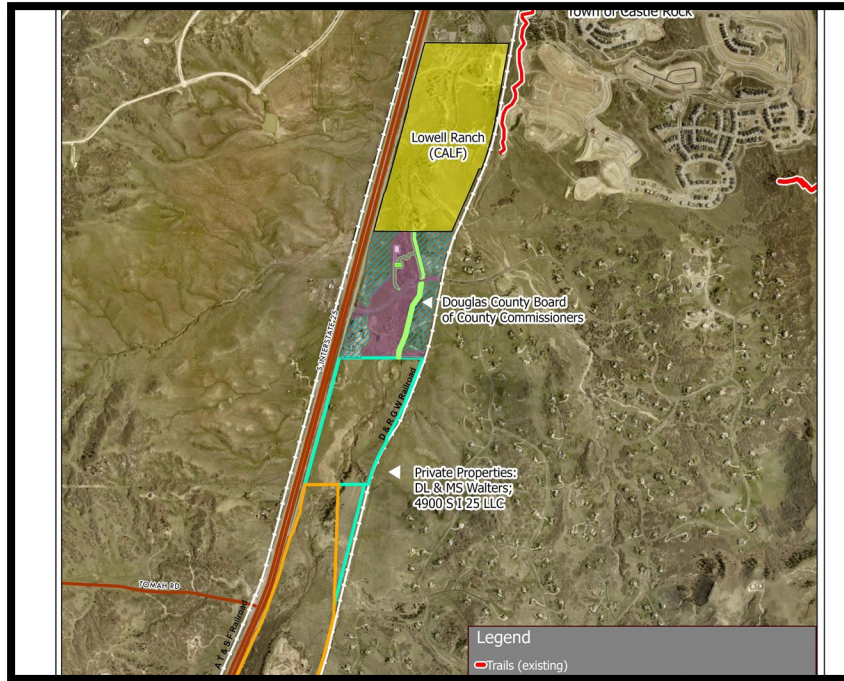
Details not currently available

\$3.8 M



Acquisition

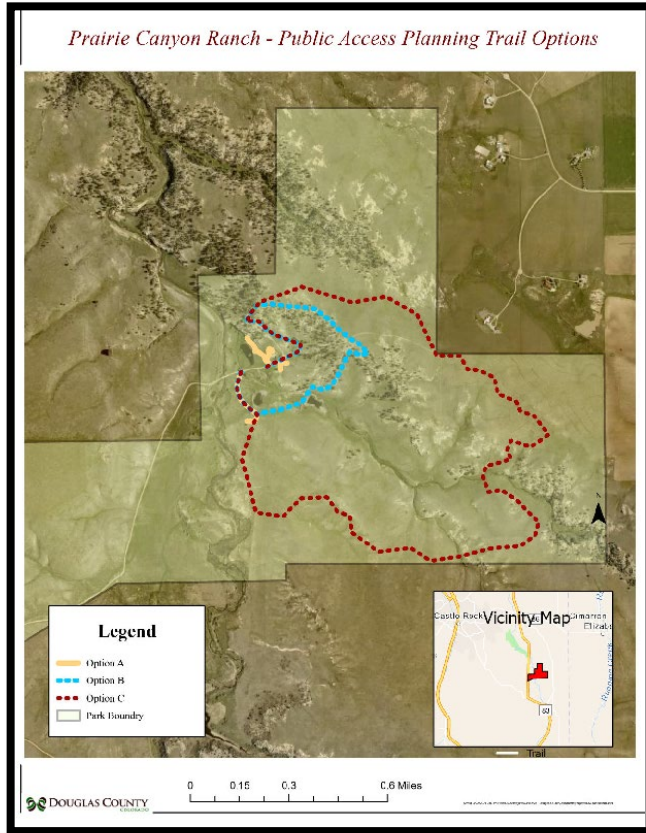
COLORADO FRONT RANGE TRAIL - ACQUISITIONS AND CAPITAL IMPROVEMENT PROJECT



- Benefits all Commissioner Districts
- Acquisition and Capital Improvement Project
- Location - Focus area is south of CALF and north of Columbine Open Space
- Purpose - to complete a major connection of the CFRT between El Paso County to Arapahoe County
- Estimated acquisition cost - \$1.1M - \$4M
- Development cost \$200k - \$700k for 2.5 - 3 miles of trail and a trailhead
- Ongoing yearly maintenance cost est. \$10k-\$15k
- Partnerships - CALF, Bell Mountain Ranch HOA and Metro District, Bell Mountain Ranch Equestrian Center

Capital Improvements

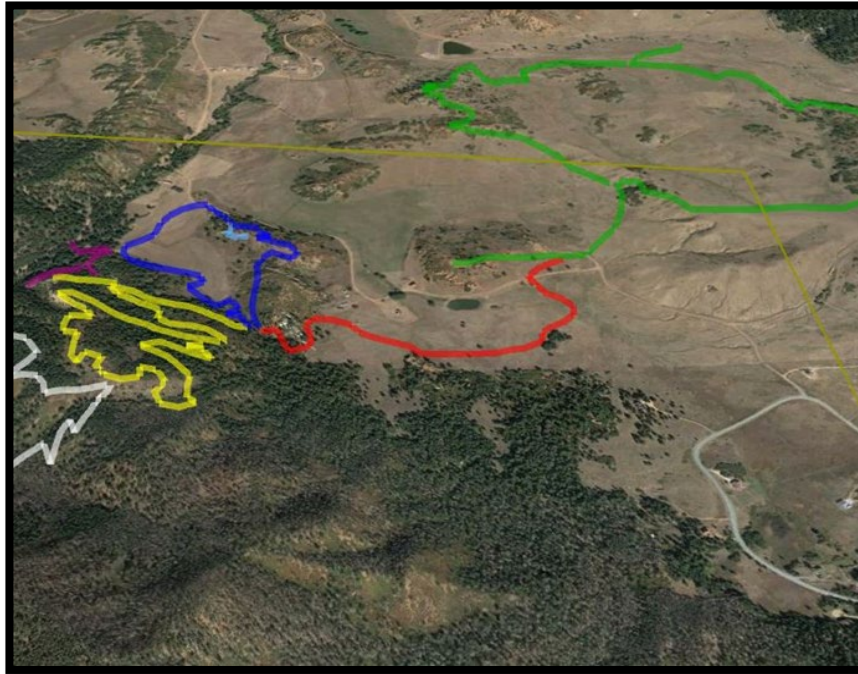
PRAIRIE CANYON RANCH



- Commissioner II District
- Capital Improvement Project
- Location - East of Hwy 83, South of Franktown
- Purpose - to create a unique open space property accessible to the public on a regular basis
- Estimated development cost \$5 million
- Ongoing yearly maintenance cost est. \$120k-\$300k
- Partnerships - DC Historic Preservation, Colorado Cattleman's Conservation Trust, Douglas Land Conservancy, CPW

Capital Improvements

SANDSTONE RANCH

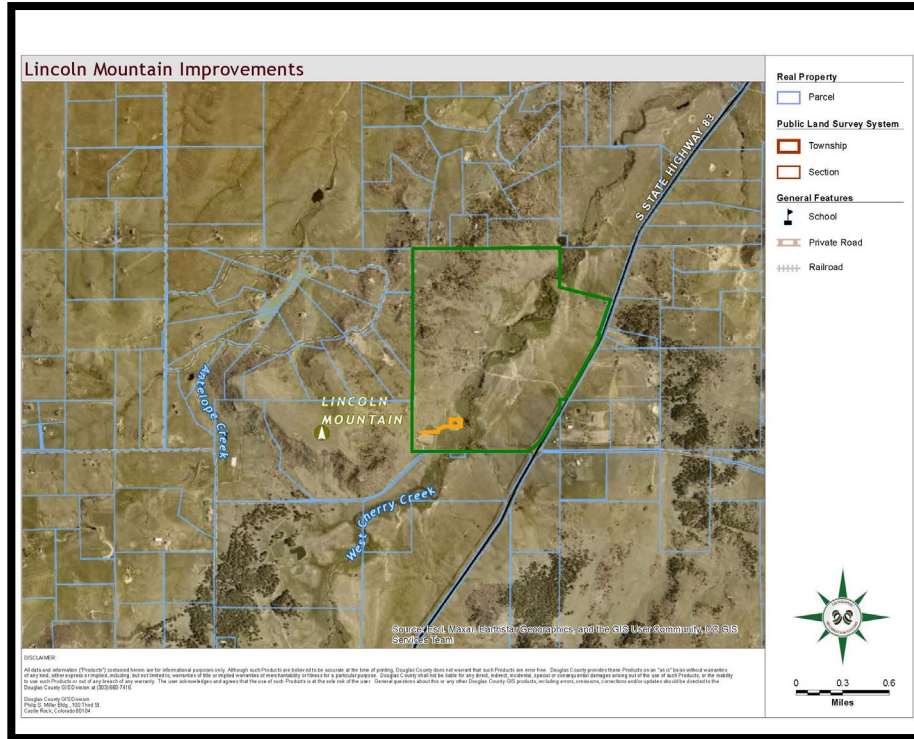


- Commissioner II District
- Capital Improvement Projects - Phase II and Phase III
- Location - South of Perry Park on Hwy 105
- Purpose - to expand public use of Sandstone Ranch
 - Phase II trail adds 5 - 8 miles of trail
 - Phase III trail adds 12-16 miles and provides access to national forest
- Timing
 - Phase II - start 2024, complete 2026
 - Phase III - Est. 2029 start
- Estimated development costs
 - Phase II - \$350k-\$500k
 - Phase III - \$1.2M - \$3M
- Ongoing yearly maintenance cost est. \$120k-\$300k



Capital Improvements

LINCOLN MOUNTAIN OPEN SPACE



- Commissioner II District
- Capital Improvement Project
- Location - Southeast corner of DC on Hwy 83
- Purpose - to expand public use of Lincoln Mountain and educational opportunities
 - ADA accessible pavilion
 - Trail extension to Evans Homestead
- Timing
 - Pavilion - 2025
 - Trail Extension - ASAP
- Estimated development costs
 - Pavilion - \$250k-\$500k
 - Trail extension - \$50k
- Ongoing yearly maintenance cost est. \$10k-\$15k
- Partnerships - Cherry Creek Watershed Authority



Staffing Request

**Provide Public Safety, Uphold Legal Obligations,
and Meet Growing Demands of Community**

- 4 Patrol Rangers \$300k ongoing cost
- 2 Positions \$200k ongoing cost
 - Land Management Specialist/Rangers
 - Redundancy for specialist positions
 - Improve operational proficiency
- One-time request \$300k
 - Transportation, equipment and training for new positions



Board Initiative

Camping on Open Space



- All Commissioner Districts
- Board Initiative
- Location - Open Space Lands
- Purpose - to research, plan, negotiate easements, and potentially implement camping program
- Estimated one time cost \$300k
- Ongoing yearly maintenance cost est. \$100k
- Partnerships - USFS, CPW



Capital Budget Item

Open Space Pool Vehicle



- All Commissioner Districts
- One time request - \$70K
- Location - various locations
- Purpose - To reduce personal vehicle use for staff and provide a reasonable vehicle for COSAC and BCC tours.



Capital Budget Item

Open Space Security Cameras and Vehicle Counters, E-gates



- All Commissioner Districts
- One time request - \$250K
- Location - various locations
- Purpose - To provide for additional security at trailheads.
- DCSO partnership



Capital Budget Item

Snowplow Blade for Tractor



- All Commissioner Districts
- One time request - \$15K
- Location - Sandstone Ranch
- Purpose - To provide for snow removal needs.



Douglas County Open Space and Natural Resources

Thank You!
Questions?

September 2024

