

RESOLUTION NO. 2023-__

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

A RESOLUTION OPPOSING COLORADO SENATE BILL 23-303, PROPOSITION HH

WHEREAS, pursuant to C.R.S. § 30-11-101, the following resolution is adopted for the welfare of Douglas County.

WHEREAS, Senate Bill 23-303 was enacted on May 8, 2023, the last day of the 2023 Colorado General Assembly. Colorado Governor Jared Polis signed Senate Bill 23-303 on May 24, 2023.

WHEREAS, Senate Bill 23-303 requires Colorado voter approval.

WHEREAS, Senate Bill 23-303 was given ballot title – Proposition HH and will appear on the November 2023 ballot. Senate Bill 23-303/Proposition HH is titled “*Reduce Property Taxes and Voter-approved Revenue Change*”. Proposition HH asks the ballot question:

Shall the state reduce property taxes for homes and businesses, including expanding property tax relief for seniors, and backfill counties, water districts, fire districts, ambulance and hospital districts, and other local governments and fund school districts by using a portion of the state surplus up to the proposition HH cap as defined in this measure?

WHEREAS, as a result of record-high property valuations, Colorado taxpayers are burdened with historically high taxes. Colorado taxpayers need tax relief.

WHEREAS, Senate Bill 23-303, the process by which it was enacted, and the mischaracterization of its intent and effect is widely opposed by Colorado counties, cities, and elected officials; community organizations; taxing authorities; and taxpayers.

WHEREAS, Senate Bill 23-303 was enacted on the last day of the 2023 General Assembly without sufficient opportunity to discuss or debate, engage Colorado cities and counties effected by the bill, or otherwise engage and educate the public on a bill that will affect every Colorado resident and the State’s economy.

WHEREAS, Senate Bill 23-303’s title and ballot language are misleading and incomplete, failing to inform Colorado voters of the large number of taxing authorities excluded from the bill resulting in only a small property tax reduction and the reduction and eventual elimination of Taxpayer's Bill of Rights (“TABOR”) refunds.

WHEREAS, Senate Bill 23-303 does not address a single subject, rather it amends dozens

of state ordinances addressing numerous subjects, including vital records, school spending, senior property tax exclusions, processes for taxing authorities, and the state's fiscal calendar. Embedded in hundreds of lines of statutory amendments, Senate Bill 23-303 bypasses the limits on government spending prescribed in the State Constitution.

WHEREAS, the sponsors and proponents of Senate Bill 23-303 are using the current tax crisis in Colorado to manipulate voters to support a mischaracterized "tax reduction" ballot measure, while embedding in the same ballot measure a revenue retention change that will withhold taxpayers' TABOR refunds to fund initiatives, which have repeatedly failed to gain Colorado voter support.

WHEREAS, Colorado residents and taxpayers should be educated, informed, and permitted to choose how their taxes are used. No government body or official should ever misinform or manipulate Colorado voters.

WHEREAS, the goal of Senate Bill 23-303 is to fund state education through the partial repeal of TABOR, the question before Colorado voters should be, "*Shall the state retain excess revenue currently refunded as taxpayers' TABOR refunds to fund state K-12 education?*".

WHEREAS, Senate Bill 23-303 fails to acknowledge the unique financial, property, political, and social circumstances of Colorado's many diverse communities and applies an oppressive uniform solution to tax relief, while repealing local authority and burdening Colorado's local governments.

WHEREAS, Douglas County will have to cut services or increase its residents' taxes, so sponsors and proponents of Senate Bill 23-303 can fund programs without the support of or directly opposed by Colorado voters.

WHEREAS, individual property taxpayers will receive a small reduction in property tax, however, the same property taxpayer will lose TABOR refunds in excess of the property tax relief received.

WHEREAS, Senate Bill 23-303 will permit record state-level spending without voter approval.

WHEREAS, the Douglas County Board of County Commissioners opposes Senate Bill 23-303.

BE IT RESOLVED, by the Board of County Commissioners of the County of Douglas, State of Colorado, Senate Bill 23-303 shall have a negative and burdensome effect on Douglas County, its residents, state and county services, property owners, taxpayers, and all Coloradans. Moreover, Senate Bill 23-303 mischaracterizes its intent, fails to fully inform voters of its effect, and attempts through misdirection to undermine and circumvent the voter approved Colorado Taxpayer Bill of Rights. As a result, Douglas County opposes Colorado Senate Bill 23-303, Proposition HH.

PASSED AND ADOPTED this 24th day of October 2023, in Castle Rock, Douglas County, Colorado.

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

BY:

ABE LAYDON, Chair

ATTEST:

ROBERT NELSON, Clerk to the Board