

**TOWN OF SILT
ORDINANCE NO. 3
SERIES OF 2022**

AN ORDINANCE OF THE TOWN OF SILT, COLOARDO SETTING THE TITLE AND CONTENT OF A BALLOT ISSUE FOR A TAX INCREASE TO THE LODGING TAX RATE FOR AN ELECTION TO BE HELD ON APRIL 5, 2022.

WHEREAS, the Town of Silt, Colorado (the "Town"), is a municipal corporation duly organized and operating as a home-rule municipality under its Town Charter and the Constitution and laws of the State of Colorado; and

WHEREAS, Section 3.32.030 of the Town Municipal Code imposes a 2.5% lodging tax in the Town, the proceeds from which support the Town of Silt Beautification Fund; and

WHEREAS, the Board of Trustees has determined that it is in the best interests of the Town to increase the lodging tax rate to increase the proceeds for the Beautification Fund; and

WHEREAS, Section 8-16 of the Town Charter authorizes the Board of Trustees to adopt or increase municipal taxes by ordinance, provided that the taxes or tax increases comply with the applicable limits in the Colorado Constitution; and

WHEREAS, Article X, Section 20 of the Colorado Constitution ("TABOR") requires voter approval for any increase in taxes; and

WHEREAS, TABOR requires the Town to submit ballot issues (as defined in TABOR) to the Town's electorate on limited election days before action can be taken on such ballot issues; and

WHEREAS, the Board of Trustees has determined that it is necessary to submit the ballot issue set forth in this Ordinance to the eligible electors of the Town at the April 5, 2022 election for the purpose increasing the Town lodging tax from 2.5% to 5%; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF SILT, COLORADO:

SECTION 1

1. General. The Board of Trustees incorporates the foregoing recitals as conclusions, facts, determinations, and findings.

2. Election. The regular biennial election of the Town shall be held on April 5, 2022, at which there shall be submitted to the eligible electors of the Town a question

authorizing the increase of the Town lodging tax, which question shall be in substantially the same form attached to and incorporated into this ordinance as Exhibit A. This election shall be conducted by mail-in ballot and shall be held in compliance with the Colorado Municipal Election Code, as amended.

3. Election Official. Pursuant to Section 5-9 of the Town Charter, Town Clerk Sheila McIntyre, or her successor if appointed, shall have charge of all activities and duties relating to the conduct of the election on April 5, 2022, and in any case where election procedures are in doubt or in question, the Town Clerk shall prescribe the procedures to be followed. Pursuant to Section 31-10-908, C.R.S., the Town Clerk shall supervise the distributing, handling, counting of ballots, and the survey of returns and shall take all necessary steps to protect the confidentiality of the ballots cast and the integrity of the election. The Town Clerk shall follow the procedures for conducting the mail ballot election set forth in Section 31-10-910, C.R.S.

4. Comments for TABOR Notice. Pursuant to Article X, Section 20(3)(b)(v) of the Colorado Constitution, written comments for the TABOR notice must be submitted to the Town forty-five (45) days before the election, by February 18, 2022. The written comments must be signed by an eligible elector before submission.

5. TABOR Notice. Pursuant to Article X, Section 20(3)(b) of the Colorado Constitution, at least thirty (30) days before the election, on or before March 4, 2022, the Town Clerk shall mail at the least cost, a titled notice or set of notices addressed to "All Registered Voters" at each address of one or more active registered voters concerning the ballot question referenced in this Ordinance No. 3, Series of 2022. The notice shall be entitled "NOTICE OF ELECTION TO INCREASE TAXES." The notice shall also include all information required by TABOR.

6. Election Notice. Pursuant to Section 31-10-501, C.R.S., the Town Clerk shall cause a notice of election to be published in the Citizen Telegram on or before March 25, 2022, including the ballot language in substantially the same form attached as Exhibit A to this Ordinance.

7. Implementation of a Lodging Tax Increase. If a majority of the votes cast on the ballot issue submitted at the election shall be in favor of such question, the Board of Trustees shall be authorized to proceed with the necessary action to increase the lodging tax in accordance with such question, including approval of an implementing ordinance or ordinances. Any authority to increase a lodging tax, if conferred by the results of the election, shall be deemed and considered a continuing authority to impose a lodging tax so authorized at any one time, or from time to time, and neither the partial exercise of the authority so conferred, nor any lapse of time, shall be considered as exhausting or limiting the full authority so conferred.

8. Effective Date. Upon voter approval of the ballot issue, the increased lodging tax shall apply to all businesses related to lodging in the Town of Silt as provided in Chapter 3.32 of the Town Code and as authorized by Section 31-15-501(1)(c), C.R.S.

9. Certification to State. Upon approval of the ballot issue by the registered voters, and approval by the Board of Trustees of an ordinance or ordinances increasing the lodging tax in accordance with the ballot issue, the Town Clerk shall transmit a certified copy of Ordinance No. 3, Series of 2022, as well as a certified copy of the implementing ordinance(s), to the Executive Director of the Department of Revenue, and to the Garfield County Clerk and Recorder. The Town Clerk shall also certify the election results in accordance with the Colorado Municipal Election Code, as amended.

SECTION 2


All ordinances heretofore passed and adopted by the Board of Trustees of the Town of Silt, Colorado are hereby repealed to the extent that said ordinances, or parts thereof, are in conflict herewith.

SECTION 3

If any section, subsection, clause, phrase or provision of this Ordinance, or the application thereof to any person or circumstance, shall to any extent, be held by a court of competent jurisdiction to be invalid, void or unconstitutional, the remaining sections, subsections, clauses, phrases and provisions of this Ordinance, or the application thereof to any person or circumstance, shall remain in full force and shall in no way be affected, impaired or invalidated.

INTRODUCED, READ, AND APPROVED ON FIRST READING this 10th day of January 2022, at 7:00 PM in the Town Hall, Town of Silt, Colorado.

PASSED, APPROVED ON SECOND READING, ADOPTED, AND ORDERED PUBLISHED following a continued public hearing this 24th day of January 2022.

TOWN OF SILT

Mayor Keith Richel

ATTEST


Town Clerk Sheila M. McIntyre, CMC



EXHIBIT A

SHALL TOWN OF SILT TAXES BE INCREASED BY \$90,000 IN THE FIRST FISCAL YEAR (2023) AND BY SUCH AMOUNTS AS MAY BE GENERATED ANNUALLY THEREAFTER BY INCREASING THE TOWN LODGING TAX RATE FROM 2.5 PERCENT TO 5 PERCENT PER OVERNIGHT STAY, WHICH IS AN INCREASE OF 2.5 PERCENT, BEGINNING JULY 1, 2022; SHALL ALL REVENUES GENERATED THEREFROM, NET OF THE COSTS OF COLLECTION, BE DEPOSITED INTO THE TOWN OF SILT BEAUTIFICATION FUND, AN ENTERPRISE FUND SEPARATE AND DISTINCT FROM THE GENERAL FUND, AND BE USED, TOGETHER WITH THE INVESTMENT EARNINGS THEREON, FOR BEAUTIFICATION PURPOSES INCLUDING BUT NOT LIMITED TO:

- DEVELOPMENT AND MARKETING OF VISITOR IMPROVEMENTS AND ATTRACTIONS,
- SPECIAL EVENTS,
- BEAUTIFICATION PROJECTS AND HISTORIC PRESERVATION OF THE TOWN, AND
- THE GENERAL PROMOTION OF THE TOWN AND ITS ENVIRONS,

AND IN CONNECTION THEREWITH SHALL THE TOWN BE AUTHORIZED TO COLLECT AND RETAIN OR EXPEND THE PROCEEDS OF SUCH TAX AND INVESTMENT EARNINGS THEREON, NOTWITHSTANDING ANY APPLICABLE LIMITATION ON REVENUES AND EXPENDITURES, INCLUDING THE LIMITATIONS SET FORTH IN ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION?