

1 **CITY OF LITTLETON, COLORADO**

2
3 **ORDINANCE NO. 21**

4
5 **Series, 2021**

6
7 **AN ORDINANCE OF THE CITY OF LITTLETON,**
8 **COLORADO, SUBMITTING TO THE REGISTERED**
9 **ELECTORS OF THE CITY OF LITTLETON, COLORADO A**
10 **BALLOT ISSUE REGARDING A ¾ CENT SALES AND USE**
11 **TAX INCREASE TO FUND THE COST OF CAPITAL**
12 **IMPROVEMENT PROJECTS**

13
14 **WHEREAS,** the City of Littleton is a home rule municipality that has been vested
15 with certain powers pursuant to Article XX, Section 6 of the Colorado Constitution; and

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17 **WHEREAS,** the Council of the City of Littleton has the authority pursuant to
18 Littleton City Charter to submit certain questions to the registered electors of the City of Littleton;
19 and

20
21 **WHEREAS,** Section 20 of Article X of the Colorado Constitution (TABOR)
22 requires voter approval of any tax increase or change in tax policy; and

23
24 **WHEREAS,** currently the City of Littleton has identified over 90 million dollars
25 in unfunded capital improvement projects; and

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27 **WHEREAS,** it is anticipated that our current Capital Projects Fund will be
28 exhausted within 5 years without significant increases in revenue or drastic decreases in spending;
29 and

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31 **WHEREAS,** the City of Littleton has not raised its sales and use tax in over 50
32 years and remains well below the vast majority of the Denver-metro area; and

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34 **WHEREAS,** polling data, outreach, and feedback from registered electors indicate
35 willingness to increase the City of Littleton's sales and use tax to address these unfunded capital
36 projects.

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38 **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF**
39 **THE CITY OF LITTLETON, COLORADO, THAT:**

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41 **Section 1:** The City Clerk is hereby authorized to submit the following question to
42 the registered voters of the City of Littleton at the November 2, 2021 election:

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44 SHALL CITY OF LITTLETON SALES AND USE TAXES BE INCREASED BY AN
45 ESTIMATED \$9,773,087 ANNUALLY, OR BY WHATEVER ADDITIONAL AMOUNTS
46 ARE RAISED ANNUALLY THEREAFTER, BY A ¾ CENT (FROM 3.0% TO 3.75%) WHICH
47 AMOUNTS TO 75 CENTS ON \$100 IN PURCHASES EXCLUDING THOSE ITEMS EXEMPT
48 FROM TAXATION BY CITY CODE, THAT WILL GO INTO EFFECT ON JANUARY 1, 2022
49 AND DIRECTED TO THE CITY'S CAPITAL PROJECTS FUND TO PAY FOR THE COSTS

OF BACKLOGGED CAPITAL IMPROVEMENT PROJECTS INCLUDING BUT NOT LIMITED TO: NEIGHBORHOOD STREET MAINTENANCE AND RECONSTRUCTION, STREET CONGESTION AND IMPROVED CAPACITY PROJECTS, RIGHT-OF-WAY AND MEDIAN MAINTENANCE AND IMPROVEMENTS, STREET AND BRIDGE SAFETY IMPROVEMENTS, SIDEWALK IMPROVEMENTS, BUILDING REPLACEMENT AND MAINTENANCE, INCLUDING SPECIFIC PROJECTS SUCH AS:

- MAJOR STREET MAINTENANCE AND RECONSTRUCTION IN NEIGHBORHOODS AND SIGNIFICANT CORRIDORS;
- MINERAL & SANTA FE INTERSECTION IMPROVEMENTS;
- DOWNTOWN STREETScape AND PARKING IMPROVEMENTS;
- PUBLIC WORKS FACILITY REPLACEMENT; AND
- MAINTENANCE AND IMPROVEMENTS TO CITY-OWNED FACILITIES AT THE LITTLETON MUSEUM, BEMIS LIBRARY, THE MUNICIPAL COURTHOUSE AND OTHERS; AND
- PUBLIC SAFETY FACILITY IMPROVEMENTS;
- ENHANCED ENVIRONMENTAL STEWARDSHIP IMPROVEMENTS SUCH AS SUSTAINABLE LANDSCAPE IRRIGATION AND CONSERVATION IMPROVEMENTS

AND THE CITY SHALL ANNUALLY REPORT THE PROGRESS OF SUCH PROJECTS AND THE EXPENDITURES OF SUCH REVENUES TO THE CITIZENS WITH REVIEW BY A BOARD OR COMMISSION AS APPOINTED BY CITY COUNCIL, AND SHALL THE REVENUES GENERATED BY SUCH SALES AND USE TAX INCREASE AND ANY EARNINGS FROM THE INVESTMENT OF SUCH REVENUES BE COLLECTED AND SPENT BY THE CITY AS A VOTER-APPROVED REVENUE CHANGE PURSUANT TO ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

____ YES

____ NO

Section 2: Subject to voter approval of the ballot issue set forth in Section 1. Littleton City Code Title 3: Business Regulations, Chapter 9 Retail Sales and Use Tax will be updated to reflect that:

“ON ALL APPLICABLE RETAIL SALES AND USE TAX ITEMS SUBJECT TO TAXATION PURSUANT TO THE LITTLETON CITY’S CODE THE AMOUNT OF SALES AND USE TAX TO BE COLLECTED SHALL BE THREE AND 3/4 PERCENT (\$0.0375).“

3-9-3-5: AMOUNT OF TAX:

92 ~~this chapter, taxes in accordance with the following schedule:~~

Tax Schedule		
Amount Of Sale		Littleton Sales Tax
\$0.00 to	\$0.17	\$0.00
\$0.18 to	\$0.49	\$0.01
\$0.50 to	\$0.83	\$0.02
\$0.84 to	\$1.16	\$0.03
\$1.17 to	\$1.49	\$0.04
\$1.50 to	\$1.83	\$0.05
\$1.84 to	\$2.16	\$0.06
\$2.17 to	\$2.49	\$0.07
\$2.50 to	\$2.83	\$0.08
\$2.84 to	\$3.16	\$0.09
\$3.17 to	\$3.49	\$0.10
\$3.50 to	\$3.83	\$0.11
\$3.84 to	\$4.16	\$0.12
\$4.17 to	\$4.49	\$0.13
\$4.50 to	\$4.83	\$0.14
\$4.84 to	\$5.16	\$0.15
\$5.17 to	\$5.49	\$0.16
\$5.50 to	\$5.83	\$0.17
\$5.84 to	\$6.16	\$0.18
\$6.17 to	\$6.49	\$0.19
\$6.50 to	\$6.83	\$0.20
\$6.84 to	\$7.16	\$0.21
\$7.17 to	\$7.49	\$0.22
\$7.50 to	\$7.83	\$0.23
\$7.84 to	\$8.16	\$0.24
\$8.17 to	\$8.49	\$0.25
\$8.50 to	\$8.83	\$0.26
\$8.84 to	\$9.16	\$0.27
\$9.17 to	\$9.49	\$0.28
\$9.50 to	\$9.83	\$0.29
\$9.84 to	\$10.00	\$0.30

94 ~~selling price.~~

~~96 place of the existing one cent (\$0.01) tax for each one dollar (\$1.00) of selling price, there is~~

~~imposed upon the sale, use, storage or consumption of food and food products which are to be consumed off the premises of the vendor, unless prepared by the vendor at the place of sale for immediate consumption by the purchaser, a one-half cent (\$0.005) tax for each one dollar (\$1.00) of selling price. The tax in each such transaction shall be rounded down to the lower whole cent. The one-half cent (\$0.005) tax remaining in 2004 on such products is also repealed on January 1, 2005. No such tax in any amount shall exist thereafter on such products.~~

Notwithstanding anything in this section to the contrary, the sale of food as defined in subsections 3-9-3-2(A)17 and (A)18 of this chapter shall be exempt from taxation.

Section 3: Severability. If any part, section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such invalidity shall not affect the validity of the remaining sections of this ordinance. The City Council hereby declares that it would have passed this ordinance, including each part, section, subsection, sentence, clause or phrase hereof, irrespective of the fact that one or more parts, sections, subsections, sentences, clauses or phrases may be declared invalid.

Section 4: Repealer. All ordinances or resolutions, or parts thereof, in conflict with this ordinance are hereby repealed, provided that this repealer shall not repeal the repealer clauses of such ordinance nor revive any ordinance thereby.

INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council of the City of Littleton on the 17th day of August, 2021, passed on first reading by a vote of 7 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 26th day of August, 2021, in the Council Chamber, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at the hour of 6:30 p.m., or as soon thereafter as it may be heard.

PASSED on second and final reading, following public hearing, by a vote of _____ FOR and _____ AGAINST on the 26th day of August, 2021 and ordered published by posting at Littleton Center, Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

Colleen L. Norton
CITY CLERK

APPROVED AS TO FORM:

Reid Betzing
CITY ATTORNEY

Jerry Valdes
MAYOR

