

## ORDINANCE O-2024-

A BILL FOR AN ORDINANCE AMENDING TITLE 4, CHAPTER 4.04, OF THE  
LONGMONT MUNICIPAL CODE FOR EXTENDING THE EXISTING TWO-TENTHS OF A  
CENT OPEN SPACE SALES AND USE TAXES AND REFERRING SAID EXTENSION TO  
A VOTE OF THE QUALIFIED ELECTORS

THE COUNCIL OF THE CITY OF LONGMONT, COLORADO, ORDAINS:

## Section 1

The Council finds:

Pursuant to Ordinance O-2000-41, City Sales and Use Taxes were increased by two-tenths of a cent, and the increased revenues were allocated only for open space purposes; and

Pursuant to Ordinance O-2007-73, the two-tenths of a cent sales and use tax increment was extended to December 31, 2034; and

Under Ordinance O-2007-73, the aforementioned tax increment will expire on December 31, 2034, unless the Council ordains, and the electors approve an extension; and

The Council has concluded that a City open space program should continue at the current funding level to supplement other available non-sales tax open space funding; and

Extending the existing sales tax would also provide additional funds for new open space projects; and

Extending the existing two-tenths of a cent open space sales and use tax increment to address the need for open space funding provides a fair and equitable method of allocating the cost for the open space acquisition, improvements, and maintenance among all who benefit from the services and facilities of Longmont, residents and non-residents alike; and

Extending the existing two-tenths of a cent sales and use tax increment constitutes extension of an expiring tax under Article X, Section 20 of the Colorado Constitution.

## Section 2

In this ordinance, ellipses indicate material not reproduced as the Council intends to leave that material in effect as it now reads.

### Section 3

### Open Space Sales Tax Extension:

The Council amends section 4.04.130 of the Longmont Municipal Code, by adding italicized material and deleting stricken material, to read as follows:

4.04.130. - Sales tax levied; allocation of increased tax for open space acquisition and maintenance and street system maintenance and improvements from special public improvement funds.

...

G. All revenues derived from the 2001 two-tenths-cent increase, approved according to Ordinance No. O-2000-41, *and extended according to Ordinance No. O-2007-73 and O-2024-XX*, shall be allocated to a special fund as contemplated by section 9.9 of the Charter, designated the open space sales tax fund, which shall be used solely for the following purposes:

1. To acquire, for open space, interests in real property, including, but not limited to, fee title, leases, development rights, mineral and other subsurface rights, conservation easements, rights-of-way, easements, and options through all means available and by various types of instruments and transactions, when determined by the city council, 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;
3. To acquire rights-of-way and easements for access to open space;
4. To acquire options related to these acquisitions;
5. To pay for all related costs of acquisition, improvements and maintenance;
6. To improve all city open space property in accordance with open space policies recommended by the parks and recreation board and adopted by the city council as part of the city area comprehensive plan (LACP);
7. To manage, patrol, and maintain all city open space property in accordance with city area comprehensive plan policies adopted by council;
8. To permit the use of these funds for the joint acquisition of open space property, with other governmental entities in accordance with intergovernmental agreements, or with land trusts;
9. To establish reserves for, and to pay the costs of issuance and debt service of revenue bonds, including principal and interest thereon.

H. Open space, for the purposes of this section, is generally described as: those lands in which the city council determines that it is, or may in the future be, within the public interest to acquire an interest, to ensure their protection and to fulfill one or more of the functions described below. Interests acquired may include, but are not limited to, fee title, leases, development rights, mineral and other subsurface rights, conservation easements, water rights and water storage rights, rights-of-way, easements, and options.

I. Open space shall serve one or more of the following functions:

1. Preservation of natural areas, wildlife habitat, wetlands, agriculture and visual corridors;
2. Link and trails, access to public lakes, streams and other usable open space lands, stream corridors and scenic corridors along existing highways;
3. Conservation of natural resources, including, but not limited to, forest lands, range lands, agricultural land, aquifer recharge areas, and surface water;
4. District parks devoted to low-impact recreational uses;
5. Implementing greenways and open space policies or strategies of the city area comprehensive plan;
6. Urban shaping buffers between or around municipalities or community service areas and buffer zones between residential and nonresidential development.

J. Once acquired, open space may be used only for purposes set forth above.

K. Specific annual expenditures for qualifying projects shall be determined annually through the city's capital improvements program and annual operating budget.

~~L. — On December 31, 2034, unless the electors authorize extending the two-tenths-cent open space acquisition component of the taxes imposed by this section, the tax rates listed in subsection A of this section shall be reduced in the amount by which they were increased by Ordinance No. O-2000-41, and subsections G through L of this section shall be repealed.~~

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#### Section 4

Open Space Use Tax Extension:

1 The Council amends section 4.04.280 of the Longmont Municipal Code, by adding  
2 italicized material and deleting stricken material, to read as follows:

3 4.04.280. - Storage, consumption and use tax levied; allocation of increased tax  
4 for open space acquisition and maintenance and street system maintenance and  
5 improvements from special public improvement funds.

6 ...

7 L. All revenues derived from the 2001 two-tenths-cent increase, approved  
8 according to Ordinance No. O-2000-41, *and extended according to Ordinance*  
9 *No. O-2007-73 and O-2024-XX*, shall be allocated to a special fund as  
10 contemplated by section 9.9 of the Charter, designated the open space sales tax  
11 fund, which shall be used solely for the purposes stated in section 4.04.130.G  
12 through L.

13 ~~M. On December 31, 2034, unless the electors authorize extending the two-~~  
14 ~~tenths-cent open space acquisition component of the taxes imposed by this~~  
15 ~~section, the tax rates listed in subsection A of this section shall be reduced in the~~  
16 ~~amount by which they were increased by Ordinance No. O-2000-41 and~~  
17 ~~subsection L of this section and this subsection shall be repealed.~~

18 ...

## 19 Section 5

20 Election and Effective Date:

21 Under Article 9.15 of the Longmont Municipal Charter and Article X, Section 20 of the  
22 Colorado Constitution, the Council refers this ordinance to the qualified electors of the City for  
23 approval at the special City election now scheduled for November 5, 2024. If approved by a

majority of the electors voting thereon, it shall become effective when the City Clerk or other designated election official duly files the required certificate of election.

### Section 6

#### Ballot Title and Question:

The ballot title and question submitted to the electors shall be as follows:

WITHOUT INCREASING TAX RATES OR IMPOSING ANY NEW TAX, SHALL THE CITY OF LONGMONT'S EXISTING TWO-TENTHS OF A CENT SALES AND USE TAX FOR OPEN SPACE PURPOSES, CURRENTLY SET TO SUNSET IN 2034, BE EXTENDED INDEFINITELY WITH THE REVENUES GENERATED FROM SUCH TAXES CONTINUING TO BE USED TO ACQUIRE, IMPROVE, AND MAINTAIN OPEN SPACE FOR PURPOSES INCLUDING BUT NOT LIMITED TO:

- PRESERVATION OF NATURAL AREAS, WILDLIFE HABITAT, WETLANDS, AGRICULTURE AND VISUAL CORRIDORS; AND
- DISTRICT PARKS DEVOTED TO LOW-IMPACT RECREATIONAL USES?

YES\_\_\_\_\_

NO\_\_\_\_\_

### Section 7

Pursuant to Article XX of the State Constitution and the Charter, all State statutes that might otherwise apply in connection with the provisions of this ordinance (including, without limitation, § 31-11-111, C.R.S.) are hereby superseded to the extent of any inconsistencies or conflicts between the provisions of this ordinance and such statutes. Any such inconsistency or conflict is intended by the City Council and shall be deemed made pursuant to the authority of Article XX of the State

1 Constitution and the Charter.

2 Section 8

3 If the electors approve this ordinance, then on the effective date specified above, all  
4 ordinances or parts of ordinances in conflict herewith are hereby repealed, but only to the extent  
5 of such inconsistency.

6 Section 9

7 The provisions of this ordinance are severable, and invalidity of any part shall not affect  
8 the validity or effectiveness of the rest of this ordinance.

9 Introduced this \_\_\_\_\_ day of \_\_\_\_\_, 2024

10  
11 Passed and adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2024.  
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15  
16 \_\_\_\_\_  
17 MAYOR

18 ATTEST:  
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21

22 \_\_\_\_\_  
23 CITY CLERK  
24

25 NOTICE: THE COUNCIL WILL HOLD A PUBLIC HEARING ON THIS ORDINANCE AT  
26 7:00 P.M. ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024, AT THE  
27 LONGMONT CITY COUNCIL MEETING.  
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30 APPROVED AS TO FORM:  
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33 \_\_\_\_\_  
34 ASSISTANT CITY ATTORNEY

\_\_\_\_\_  
DATE

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PROOFREAD

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DATE

APPROVED AS TO FORM AND SUBSTANCE:

\_\_\_\_\_  
ORIGINATING DEPARTMENT

\_\_\_\_\_  
DATE

CA File: 24-003013