

ORDINANCE O-2023-

A BILL FOR AN ORDINANCE CONCERNING THE FUNDING OF LIBRARIES AND IN CONNECTION THEREWITH AMENDING CHAPTER 4.04 OF THE MUNICIPAL CODE FOR THE CITY OF LONGMONT, COLORADO, INCREASING THE CITY SALES AND USE TAX RATE FROM 3.53 PERCENT TO 3.68 PERCENT BEGINNING JANUARY 1, 2024, AUTHORIZING AN INCREASE IN THE CITY PROPERTY TAX OF NOT MORE THAN 1 MILL FOR NOT MORE THAN TWENTY YEARS BEGINNING WITH TAX COLLECTION YEAR 2024, AND REFERRING SAID TAX INCREASES TO A VOTE OF THE QUALIFIED ELECTORS

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

Section 1

The Council finds:

A. There is a need for the additional resources to provide funding for library services in the City of Longmont, including but not limited to:

1. The acquisition or construction of a new branch library by a not more than a 1 mill increase in the City's property tax for not more than 20 years beginning with tax collection year 2024; and
2. The operation and maintenance of all libraries, including the new branch library and additional funds for the City's existing library, by increasing the City's sales and use tax rate from 3.53 percent to 3.68 percent beginning January 1, 2024.

B. The City of Longmont City Council desires to refer the question of approval of such taxes to the registered electors of the City of Longmont.

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

The Council amends section 4.04.130 of the Longmont Municipal Code, by adding any italicized material and deleting any 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.

A. There is imposed upon all sales of commodities and services specified in Section 4.04.080, tax at the rate of ~~3.68~~⁵³ percent of the sales price to be computed in accordance with schedules or systems approved by the finance director, or designee. Said schedules or systems shall be designed so that no such tax is charged on any sale of \$0.16 or less.

...

O. All revenues derived from the fifteen one-hundredths of one cent increase approved according to Ordinance No. [O-2023-___] shall be used exclusively to provide resources to fund the operation and maintenance expenses of all libraries. The fifteen one-hundredths of one cent increase shall begin January 1, 2024.

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

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

A. Except as provided separately in subsections F through K of this section for construction equipment, there shall be levied and there shall be collected from every person a tax or excise for the privilege of storing, using, distributing or otherwise consuming any article of tangible personal property purchased at retail from sources outside the corporate limits of the city, subsequent to the effective date of the ordinance codified in this chapter. Such tax shall be payable to and shall be collected by the director of finance at the rate of 3.68~~53~~ percent of the price to be computed in accordance with schedules or systems approved by the finance director, or designee. Said schedules or systems shall be designed so that no such tax is charged on any sale of \$0.16 or less.

...

P. All revenues derived from the fifteen one-hundredths of one cent increase approved according to Ordinance No. [O-2023-___] shall be used exclusively to provide resources to fund the operation and maintenance expenses of all libraries. The fifteen one-hundredths of one cent increase shall begin January 1, 2024.

1 Section 5

2 Mill Levy Increase:

3 To fund the acquisition or construction of a new branch library the City Council may
4 increase the City property tax by not more than 1 mill for not more than twenty years beginning
5 with tax collection year 2024.

6 Section 6

7 Election and Effective Date:

8 Under section 9.15 of the Longmont Municipal Charter and Article X, Section 20 of the
9 Colorado Constitution, the Council refers this ordinance to the qualified electors of the City for
10 approval at the special City election now scheduled for November 7, 2023. If approved by a
11 majority of the electors voting thereon, it shall become effective when the City Clerk or other
12 designated election official duly files the required certificate of election, or on January 1, 2024,
13 whichever occurs last.

14 Section 7

15 Ballot Title and Question:

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

17 SHALL CITY OF LONGMONT TAXES BE INCREASED \$7,400,000
18 ANNUALLY IN THE FIRST FULL YEAR AND BY WHATEVER
19 ADDITIONAL AMOUNTS ARE GENERATED ANNUALLY IN EACH
20 SUBSEQUENT YEAR FROM A MILL LEVY OF NOT TO EXCEED 1 MILL
21 (PROVIDED THAT SUCH MILL LEVY MAY BE ADJUSTED TO ACCOUNT
22 FOR CHANGES IN THE METHOD BY WHICH ASSESSED VALUE IS
23 DETERMINED) FOR NOT MORE THAN TWENTY YEARS BEGINNING

1 WITH TAX COLLECTION YEAR 2024 TO FUND THE ACQUISITION OR
2 CONSTRUCTION OF A NEW BRANCH LIBRARY AND FROM AN
3 ADDITIONAL CITY SALES AND USE TAX RATE OF .15% BEGINNING
4 JANUARY 1, 2024, TO FUND OPERATION AND MAINTENANCE OF ALL
5 CITY LIBRARIES, SHALL ORDINANCE O-2023-__ AUTHORIZING SUCH
6 TAX INCREASES BE APPROVED, AND SHALL THE PROCEEDS OF SUCH
7 TAXES AND INVESTMENT INCOME THEREON BE COLLECTED AND
8 SPENT WITHOUT REGARD TO ANY LIMITATION CONTAINED WITHIN
9 ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY
10 OTHER LAW?

11 YES_____

12 NO_____

13 Section 8

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

17 Section 9

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

1 Section 10

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

4 Introduced this _____ day of _____, 2023

5
6 Passed and adopted this _____ day of _____, 2023.
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10 _____
11 MAYOR
12

13 ATTEST:
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17 _____
18 CITY CLERK
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20 NOTICE: THE COUNCIL WILL HOLD A PUBLIC HEARING ON THIS ORDINANCE AT
21 7:00 P.M. ON THE _____ DAY OF _____, 2023, AT THE
22 LONGMONT CITY COUNCIL MEETING.
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25 APPROVED AS TO FORM:
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28 _____
29 CITY ATTORNEY
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DATE
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33 _____
34 PROOFREAD
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DATE
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37 APPROVED AS TO FORM AND SUBSTANCE:
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40 _____
41 ORIGINATING DEPARTMENT
42

DATE

CA File: 23-002438