



Item # \_\_\_\_\_

Meeting Date: July 6, 2021

## AGENDA MEMORANDUM

**To:** Honorable Mayor and Members of Town Council

**From:** Kristin Read, Assistant Town Manager

**Title:** Update: TABOR in Other Jurisdictions

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### Executive Summary

During its June 15 study session, Council asked staff for information regarding other municipalities' TABOR status. Staff is providing this update in response to that inquiry.

Staff in 2013 surveyed Colorado's 25 most populous municipalities and found that Castle Rock was one of four of those cities/towns that remained predominantly under TABOR's revenue restrictions. The others were Colorado Springs, Littleton and Pueblo.

To update this information for 2021, staff reached out to those cities to inquire whether their status has changed, or whether they remain predominantly under TABOR revenue restrictions. All three confirmed that, like the Town, they remain predominantly under the restrictions. The original research summary is included in **Attachment A**. Further, the Colorado Municipal League maintains a record of municipally asked TABOR revenue questions, which is included in **Attachment B**.

### Attachment

**Attachment A** 2013 Town Staff TABOR Research Summary

**Attachment B** CML Summary of Municipal TABOR Ballot Measures

**Attachment A**

TABOR City Survey  
2013 TOCR info

Municipality	2010 population*	2012 population* (est.)	% change	Full service?	Debrucing status	Refunds?
Castle Rock	48,231	51,348	6.07%	Yes	NOT currently de-Bruced	Yes - see files
Denver	600,158	634,265	5.38%	Yes	As of 2013, Denver voters have permanently removed TABOR tax revenue growth limits on all taxes.	Yes. Prior to 2013, Denver would refund property tax collections in excess of the TABOR limit by crediting the subsequent years mill rate in each property tax bill.
Commerce City	45,913	48,421	5.18%	No	All revenues except property taxes have been de-bruced.	Yes, property tax TABOR refunds were provided via a temporary mill levy reduction in the following years: 2012 for refund in 2013, \$72,000 2010 for refund in 2011, \$49,992 2003 for refund in 2004, \$82,035
Loveland	66,859	70,223	4.79%	Yes	Voter permission to retain excess revenues, restricted to investment in public safety and streets; sunsets 12/31/24	Unkown; current institional knowledge does not extend that far back.
Littleton	41,737	43,775	4.66%	Yes	NOT de-bruced	In 2007, issued a refund directly to voters/property taxpayers (hybrid formula) of \$1.1 million. In 2008, voters approved \$1.6 million to fund five capital projects.
Boulder	97,385	101,808	4.34%	Yes	All revenues have had TABOR restrictions removed by the voters. If we have any new taxes voted on removing any TABOR restrictions on them is part of the ballot issue being voted on.	No
Thornton	118,772	124,140	4.32%	Yes	Debruced in 2001	No but we got voter approval in 1997 and 1998 to retain excess revenue. We had discussed internally how we would issue a refund if needed and had determined using a credit on customer's water bills would be the most effective way to give back the \$15 or so per household in excess revenues but voters authorized City to retain and use on various road projects so it was not necessary to do the refund.

\*Data from U.S. Census Bureau

TABOR City Survey  
2013 TOCR info

Municipality	2010 population*	2012 population* (est.)	% change	Full service?	Debrucing status	Refunds?
Broomfield	55,889	58,298	4.13%	No FD	Broomfield voters chose to "de-Bruce" when the legislation was first enacted.	No
Aurora	325,078	339,030	4.12%	Yes	Aurora has effectively de-Bruced on both property tax and sales tax.	Yes. We gave a credit against the amount that was due to City.
Parker	45,297	47,169	3.97%	No	Partially debruced in 1994 and fully debruced in 1996.	Unknown
Fountain	25,846	26,891	3.89%	Yes	The City has de-TABORed certain revenue, including revenue related to economic development programs, and in November this year de-TABORed state and local grant funds.	Yes, but I don't know when--I just started here. It was refunded via a credit on utility bills.
Brighton	33,352	34,636	3.71%	No	Brighton partially de-Bruced in 1999.	Yes. In 1994 and 1995 a refund was issued through the local electric utility company (not the City).
Colorado Springs	416,427	431,834	3.57%	No	none of our revenue has been de-Bruced.	1999 - \$790,600 2001 - \$1,557,631 2009 - \$422,571 These refunds have been placed as a credit on the Utilities bill
Centennial	100,377	103,743	3.24%	No	Debruced for all revenue sources, no expiration	No
Fort Collins	143,986	148,612	3.11%	Yes	De-bruced.	Not for sure, but don't think so.
Arvada	106,433	109,745	3.02%	No	"De-bruced" for revenues. No sunset provision.	No
Northglenn	35,789	36,891	2.99%	Yes	De-bruced	No
Englewood	30,255	31,177	2.96%	Yes	de-Bruced	No
Westminster	106,114	109,169	2.80%	Yes	We are completey debruced (with the exception of the emergency reserve requirement).	We have not. It we would have ever needed to, we would have divided the amount of the refund by the number of in-city utility accounts and added a credit on our utility bills.

\*Data from U.S. Census Bureau

TABOR City Survey  
2013 TOCR info

Municipality	2010 population*	2012 population* (est.)	% change	Full service?	Debrucing status	Refunds?
Longmont	86,270	88,669	2.71%	Yes	Passed a voter approved revenue change in 1995 so revenue limits do not impact us. We do have to calculate annual fiscal year spending for the purpose of setting the TABOR emergency reserve.	No
Greeley	92,889	95,357	2.59%	Yes	"De-Bruced."	Not in a long time, if ever.
Grand Junction	58,566	59,899	2.23%	Yes	In 2007 the voters passed authorization to use excess TABOR dollars to pay off debt. Our City Council further directed the authorization, passing by authorization that the excess dollars would be set aside for early retirement of the debt. The scheduled end of term for the debt is 2024, currently it is estimated that we may have enough funds to pay off the debt 3-4 years early.	We did issue refunds between 1998 and 2005 with a mill levy credit prior to the voter authorization . The amounts ranged from a high of \$600k to a low of \$139k.
Wheat Ridge	30,166	30,717	1.79%	Yes	De-Bruced and maintaining our required 3% emergency reserves	We never had to refund. Voters let us keep the money
Lakewood	142,980	145,516	1.74%	No	The City has a 3% sales & use tax...1% of the 3% is permanently de-Bruced (approved '05). Voters also approved a perpetual exemption for any open space revenue and any grants for public safety, transportation or cultural activities (approved '07). One geographic area of the City is permanently debruced (approved '96). The City's full de-brucing sunsetted in '06 (approved '98).	Yes. The refund was administered via a billing credit on City Stormwater Management Utility accounts. 2010 -- \$67,800 2008 -- \$240,640
Pueblo	106,595	107,772	1.09%	Yes	The following revenue streams are de-bruced: Vendor's Fee collections, Special District property taxes, ½ cent sales tax revenues used for economic development	Yes we issued refunds in 1998 - \$639,292 as a property tax credit and in 2004 refunded \$111,139 as a property tax credit.

\*Data from U.S. Census Bureau

































# Municipal Elections

Revenue and Spending Changes, 1993–Fall 2020 Ballots

Municipality	Authorization to Retain and Spend Excess Revenues	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>TOTALS*</b>	Pass:	31	82	59	82	37	37	24	31	10	8	6	15	5	6	1	7	6	5	1	5	3	7	7	5	7	7	4	5
	Fail:	3	9	5	4	4	6	5	6	4	4	4	5	1	5	2	2	0	0	0	0	3	2	0	0	3	1	0	0
	Totals:	34	91	64	86	41	43	29	37	14	12	10	20	6	11	3	9	6	5	1	5	6	9	7	5	10	8	4	5

CUMULATIVE TOTALS:

PASS 503

FAIL 78

TOTAL 581 (86.6% approval rate)