

BUTLER | SNOW

1. WHO PAYS
 - a. Property tax-residences, businesses, agricultural, mining
 - b. Sales taxes-residents and visitors
 - i. Impact on residents could be mitigated if food is exempt.

2. CHOICE OF ENTITY
 - a. If property taxes:
 - i. City
 - ii. County
 - iii. Recreation District
 1. Formed under Title 32, C.R.S.
 - iv. General Improvement District
 - v. Public Improvement District
 - b. If sales taxes:
 - i. City
 - ii. County

3. WHO VOTES
 - a. If the City or the County:
 - i. Registered electors (people who make their primary residence in the City or the County who register to vote).
 - b. If a Recreation District
 - i. "Eligible elector" means a person who, at the designated time or event, is registered to vote pursuant to the "Uniform Election Code of 1992"., and:
 - (I) Who is a resident of the special district or the area to be included in the special district; or
 - (II) Who, or whose spouse or civil union partner, owns taxable real or personal property situated within the boundaries of the special district or the area to be included in the special district, whether said person resides within the special district or not.
 - (b) A person who is obligated to pay taxes under a contract to purchase taxable property situated within the boundaries of the special district or the area to be included within the special district shall be considered an owner within the meaning of this subsection (5).
 - c. If a GID
 - i. "Elector of a district" means a person who, at the designated time or event, is qualified to register to vote in general elections in this state and:
 1. Has been a resident of the district or of the area to be included in the district for not less than thirty days; or
 2. Owns, or whose spouse owns, taxable real or personal property within the district or within the area to be included within the district, whether the person resides within the district or not.

<p>T 720.330.2300 F 720.330.2301 www.butlersnow.com</p>	<p>1801 California Street Suite 5100 Denver, CO 80202</p>
---	---

3. Where the owner of taxable real or personal property is not a natural person, an "elector of a district" shall include a natural person designated by such owner to vote for such person. Such designation shall be in writing and filed with the clerk of the municipality. Only one such person may be designated by an owner.
- d. If a PID
 - i. An "elector" of a district is a person who, at the designated time or event, is registered to vote in accordance with the "Uniform Election Code of 1992", articles 1 to 13 of title 1, C.R.S.; and
 - ii. Who is a resident of the district or the area to be included in the district; or
 - iii. Who or whose spouse or civil union partner owns taxable real or personal property within the district or the area to be included in the district whether or not said person resides within the district.
 - iv. Where the owner of taxable real or personal property is not a natural person, an "elector" of the district shall include a natural person designated by such owner to vote for such person. Such designation shall be in writing and filed with the county clerk and recorder. Only one such person may be designated by an owner.
4. WHO GOVERNS
 - a. City-City Council
 - b. County-Board of County Commissioners
 - c. Recreation District-Independently elected board
 - d. GID-City Council
 - i. May include property in the unincorporated area if County consents
 - e. PID-Board of County Commissioners
 - i. May include property in municipality if the municipality consents.
5. FORMATION
 - a. Recreation District
 - i. Service plan approved by Board of County Commissioners
 - ii. The organization of a district is initiated by a petition signed by not less than thirty percent or two hundred of the electors of the proposed district, whichever is less.
 1. "Taxpaying elector" means an eligible elector of a special district who, or whose spouse or civil union partner, owns taxable real or personal property within the special district or the area to be included in or excluded from the special district, whether the person resides within the special district or not. A person who is obligated to pay taxes under a contract to purchase taxable property within the special district is considered an owner. For all elections and petitions that require ownership of real property or land, a mobile home or a manufactured home is sufficient to qualify as ownership of real property or land for the purpose of voting rights and petitions.

- iii. Notice and hearing.
- iv. Election on formation.

b. GID

- i. The organization of a district is initiated by a petition signed by not less than thirty percent or two hundred of the electors of the proposed district, whichever is less.
- ii. One of the following must be true:
 - 1. The boundaries of the proposed district include at least one hundred eligible electors;
 - 2. The boundaries of the proposed district include at least one eligible elector for each five acres of land included within the proposed district; or
 - 3. The petition is signed by one hundred percent of the owners of taxable real property to be included in the proposed district.
- iii. Notice and hearing.
- iv. Election on formation.

c. PID

- i. The organization of a district is initiated by a petition signed by not less than thirty percent or two hundred of the electors of the proposed district, whichever is less.
- ii. One of the following must be true:
 - 1. The boundaries of the proposed district include at least one hundred eligible electors;
 - 2. The boundaries of the proposed district include at least one eligible elector for each five acres of land included within the proposed district; or
 - 3. The petition is signed by one hundred percent of the owners of taxable real property to be included in the proposed district.
- iii. Notice and hearing.
- iv. Election on formation.

6. ELECTION REQUIREMENT FOR TAXES AND DEBT

- a. TABOR requires debt and tax elections to be in November.
 - i. In case of Recreation District the election can also be in May of even numbered years.