

**RESOLUTION IN SUPPORT OF ADVANCE COLORADO
AND ITS COMMENCEMENT OF LITIGATION CONCERNING
SENATE BILL 23-303 AND PROPOSITION HH**

WHEREAS, Senate Bill 23-303 was hastily enacted by the General Assembly on the last day of the 2023 legislative session with prior consultation with local governments; and

WHEREAS, Senate Bill 23-303 creates a limit on annual property tax increases for certain local governments; temporarily reducing the valuation for assessment of certain residential and nonresidential property; creating new subclasses of property; permitting the state to retain and spend revenue up to the Proposition HH cap, requiring the retained revenue to be used to reimburse certain local governments for lost property tax revenue and to be deposited in the state education fund to backfill the reduction in school district property tax revenue; transferring general fund money to the state public school fund and to a cash fund to also be used for reimbursements; eliminating the cap on the amount of excess state revenue that may be used for the reimbursements for the 2023 property tax year; referring a ballot issue; and making an appropriation; and

WHEREAS, Senate Bill 23-303 purports to provide tax relief but would give only a 0.5% reduction in the assessment rate in the first year while simultaneously taking away TABOR refunds, with the result being that more tax relief is withheld from taxpayers than is saved by reduced property taxes; and

WHEREAS, a portion of Senate Bill 23-303 requires the Secretary of State to refer a ballot measure to the voters (Proposition HH) which asks whether property taxes should be reduced in exchange for voter approval of the state's retention and spending of excess state revenues; and

WHEREAS, as constructed, Proposition HH creates the illusion that the state's retention and spending of excess state revenue will be used to backfill and offset the local government's lost revenue caused by reduced property taxes; and

WHEREAS, Advance Colorado is seeking the support of counties and special districts in filing a lawsuit that challenges the legality of Proposition HH and the deception that it involves.

NOW, THEREFORE, BE IT RESOLVED by the Montezuma County Board of County Commissioners that Montezuma County opposes Senate Bill 23-303 and Proposition HH and supports efforts of Advance Colorado to contest the legality of Proposition HH before it is submitted to the voters during the upcoming November election.

Approved and adopted this 6th day of June, 2023.

BOARD OF COUNTY COMMISSIONERS,
MONTEZUMA COUNTY, COLORADO

Kim Percell

County Clerk and Recorder
Montezuma County, Colorado

Gerald Koppenhafer

Gerald Koppenhafer

Kent Lindsay

Kent Lindsay

Jim Candelaria

Jim Candelaria

