



# Legal Notice

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**Date:** 08/27/2021

**Subject:** An ordinance of the City of Littleton, Colorado submitting to the registered electors of the City of Littleton, Colorado, a ballot issue regarding a ½ cent sales and use tax increase to fund the cost of capital improvement projects

**Passed/Failed:** Failed on second reading (lack of motion and a second)

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**CITY OF LITTLETON, COLORADO**

**ORDINANCE 20  
SERIES 2021**

1 **CITY OF LITTLETON, COLORADO**

2  
3 **ORDINANCE NO. 20**

4  
5 **Series, 2021**

6  
7 **AN ORDINANCE OF THE CITY OF LITTLETON,**  
8 **COLORADO, SUBMITTING TO THE REGISTERED**  
9 **ELECTORS OF THE CITY OF LITTLETON, COLORADO A**  
10 **BALLOT ISSUE REGARDING A ½ CENT SALES AND USE**  
11 **TAX INCREASE TO FUND THE COST OF CAPITAL**  
12 **IMPROVEMENT PROJECTS**

13  
14 **WHEREAS**, the City of Littleton is a home rule municipality that has been vested  
15 with certain powers pursuant to Article XX, Section 6 of the Colorado Constitution; and

16  
17 **WHEREAS**, the Council of the City of Littleton has the authority pursuant to  
18 Littleton City Charter to submit certain questions to the registered electors of the City of Littleton;  
19 and

20  
21 **WHEREAS**, Section 20 of Article X of the Colorado Constitution (TABOR)  
22 requires voter approval of any tax increase or change in tax policy; and

23  
24 **WHEREAS**, currently the City of Littleton has identified over 90 million dollars  
25 in unfunded capital improvement projects; and

26  
27 **WHEREAS**, it is anticipated that our current Capital Projects Fund will be  
28 exhausted within 5 years without significant increases in revenue or drastic decreases in spending;  
29 and

30  
31 **WHEREAS**, the City of Littleton has not raised its sales and use tax in over 50  
32 years and remains well below the vast majority of the Denver-metro area; and

33  
34 **WHEREAS**, polling data, outreach, and feedback from registered electors indicate  
35 willingness to increase the City of Littleton’s sales and use tax to address these unfunded capital  
36 projects.

37  
38 **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF**  
39 **THE CITY OF LITTLETON, COLORADO, THAT:**

40  
41 **Section 1:** The City Clerk is hereby authorized to submit the following question to  
42 the registered voters of the City of Littleton at the November 2, 2021 election:

43  
44 SHALL CITY OF LITTLETON SALES AND USE TAXES BE INCREASED BY AN  
45 ESTIMATED \$6,515,391 ANNUALLY, OR BY WHATEVER ADDITIONAL AMOUNTS  
46 ARE RAISED ANNUALLY THEREAFTER, BY A ½ CENT (FROM 3.0% TO 3.5%) WHICH  
47 AMOUNTS TO 50 CENTS ON \$100 IN PURCHASES EXCLUDING THOSE ITEMS

48 EXEMPT FROM TAXATION BY CITY CODE, THAT WILL GO INTO EFFECT ON  
49 JANUARY 1, 2022 AND DIRECTED TO THE CITY’S CAPITAL PROJECTS FUND TO  
50 PAY FOR THE COSTS OF BACKLOGGED CAPITAL IMPROVEMENT PROJECTS  
51 INCLUDING BUT NOT LIMITED TO: NEIGHBORHOOD STREET MAINTENANCE AND  
52 RECONSTRUCTION; STREET CONGESTION AND IMPROVED CAPACITY PROJECTS;  
53 RIGHT-OF-WAY AND MEDIAN MAINTENANCE AND IMPROVEMENTS; STREET AND  
54 BRIDGE SAFETY IMPROVEMENTS; SIDEWALK IMPROVEMENTS; BUILDING  
55 REPLACEMENT AND MAINTENANCE, INCLUDING SPECIFIC PROJECTS SUCH AS:

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- 57 • MAJOR STREET MAINTENANCE AND RECONSTRUCTION IN
- 58 NEIGHBORHOODS AND SIGNIFICANT CORRIDORS;
- 59 • MINERAL & SANTA FE INTERSECTION IMPROVEMENTS;
- 60 • DOWNTOWN STREETScape AND PARKING IMPROVEMENTS;
- 61 • PUBLIC WORKS FACILITY REPLACEMENT; AND
- 62 • MAINTENANCE AND IMPROVEMENTS TO CITY-OWNED FACILITIES AT THE
- 63 LITTLETON MUSEUM, BEMIS LIBRARY, THE MUNICIPAL COURTHOUSE AND
- 64 OTHERS

65 AND THE CITY SHALL ANNUALLY REPORT THE PROGRESS OF SUCH PROJECTS  
66 AND THE EXPENDITURES OF SUCH REVENUES TO THE CITIZENS WITH REVIEW  
67 BY A BOARD OR COMMISSION AS APPOINTED BY CITY COUNCIL, AND SHALL THE  
68 REVENUES GENERATED BY SUCH SALES AND USE TAX INCREASE AND ANY  
69 EARNINGS FROM THE INVESTMENT OF SUCH REVENUES BE COLLECTED AND  
70 SPENT BY THE CITY AS A VOTER-APPROVED REVENUE CHANGE PURSUANT TO  
71 ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

72

73  YES

74  NO

75

76 **Section 2:** Subject to voter approval of the ballot issue set forth in Section 1.  
77 Littleton City Code Title 3: Business Regulations, Chapter 9 Retail Sales and Use Tax will be  
78 updated to reflect that:

79

80 “ON ALL APPLICABLE RETAIL SALES AND USE TAX ITEMS SUBJECT  
81 TO TAXATION PURSUANT TO THE LITTLETON CITY’S CODE THE AMOUNT OF  
82 SALES AND USE TAX TO BE COLLECTED SHALL BE THREE AND A ½ PERCENT  
83 (\$0.035).“

84

85 **3-9-3-5: AMOUNT OF TAX:**

86 ~~There is imposed upon all sales of commodities and services as specified in section [3-9-3-1](#) of~~  
87 ~~this chapter, taxes in accordance with the following schedule:~~



94 ~~immediate consumption by the purchaser, a one-half cent (\$0.005) tax for each one dollar (\$1.00)~~  
95 ~~of selling price. The tax in each such transaction shall be rounded down to the lower whole cent.~~  
96 ~~The one-half cent (\$0.005) tax remaining in 2004 on such products is also repealed on January~~  
97 ~~1, 2005. No such tax in any amount shall exist thereafter on such products.~~

98 Notwithstanding anything in this section to the contrary, the sale of food as defined in  
99 subsections 3-9-3-2(A)17 and (A)18 of this chapter shall be exempt from taxation.

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101

102 **Section 3:** Severability. If any part, section, subsection, sentence, clause or  
103 phrase of this ordinance is for any reason held to be invalid, such invalidity shall not affect the  
104 validity of the remaining sections of this ordinance. The City Council hereby declares that it would  
105 have passed this ordinance, including each part, section, subsection, sentence, clause or phrase  
106 hereof, irrespective of the fact that one or more parts, sections, subsections, sentences, clauses or  
107 phrases may be declared invalid.

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109 **Section 4:** Repealer. All ordinances or resolutions, or parts thereof, in conflict  
110 with this ordinance are hereby repealed, provided that this repealer shall not repeal the repealer  
111 clauses of such ordinance nor revive any ordinance thereby.

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114 INTRODUCED AS A BILL at a regularly scheduled meeting of the City Council

115 of the City of Littleton on the 17<sup>th</sup> day of August, 2021, passed on first reading by a vote of 7

116 FOR and 0 AGAINST; and ordered published by posting at Littleton Center, Bemis Library, the

117 Municipal Courthouse and on the City of Littleton Website.

PUBLIC HEARING on the Ordinance to take place on the 26<sup>th</sup> day of August,  
2021, in the Council Chamber, Littleton Center, 2255 West Berry Avenue, Littleton, Colorado, at  
the hour of 6:30 p.m., or as soon thereafter as it may be heard.

FAILED on second and final reading, following public hearing, with no motion or second  
to approve on the 26<sup>th</sup> day of August, 2021 and ordered published by posting at Littleton Center,  
Bemis Library, the Municipal Courthouse and on the City of Littleton Website.

ATTEST:

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Colleen L. Norton  
CITY CLERK

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Jerry Valdes  
MAYOR

APPROVED AS TO FORM:

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Reid Betzing  
CITY ATTORNEY



FAIL