

# TABOR Fact Sheet

## What is TABOR?

The Tax Payers Bill of Rights (TABOR) is a 1992 amendment to the Colorado Constitution that establishes a revenue limit for local government spending. It is a formula combining the Consumer Price Index and the percentage change in local growth.

## City Council Refers Two TABOR Questions to Voters

The Littleton City Council has referred two questions to voters for the November 7, 2017 ballot concerning TABOR. Under TABOR, a city must obtain voter approval to spend revenues which exceed a specified limit based on 1992 revenues plus adjustments. For the 2016 fiscal year, Littleton revenues exceeded its TABOR limit by \$1,937,904. The excess must be refunded in the next fiscal year unless voters approve the city retaining the revenue.

- The first question, if approved by voters, allows the city to retain the excess revenue to be used for pavement improvements on residential streets (\$1,392,904), and intersection safety upgrades at Bowles Avenue and Federal Boulevard (\$545,000). If voters do not approve, the excess revenue will be refunded through a property tax credit estimated at \$16.50 for every \$100,000 in actual value.
- The second question concerns adjusting the base used for calculating the TABOR limit. If voters approve the question, the revenue base will be updated to the 2016 level. If voters don't approve the question, there will likely be excess revenues in future years which may require a vote to maintain city services.

Further information, including the ballot language, is available at [www.littletongov.org/TABOR](http://www.littletongov.org/TABOR).

## Projects include:

- Intersection safety upgrades at Bowles Avenue and Federal Boulevard – improve traffic movement, alignment and pedestrian safety - \$545,000
- Pavement improvement initiative for residential streets - increase the 2018 residential paving program from 3.4 miles to 7 miles of street resurfacing - \$1,392,904



Some Littleton streets rated "Very Poor" lack curbs, gutters and sidewalks and require full-depth resurfacing.

Pavement Condition Index

Since 1994, Littleton voters have approved TABOR questions 5 times. Projects funded by voter approval included: safety improvements to Santa Fe Drive, pedestrian underpass at the High Line Canal and County Line Road, purchase of open space, mini parks and recreation projects, Ketring Lake improvements, street improvements, upgrades to Fire Station #11, installation of a fire suppression system at Bemis Library, school zone signage conversion to fiber optics, improvements to the fire training burn building, partial funding of fleet building improvements, and museum expansion.

## TABOR BALLOT QUESTIONS

WITHOUT CREATING ANY NEW TAX OR INCREASING ANY CURRENT TAXES, SHALL THE CITY OF LITTLETON, COLORADO BE AUTHORIZED TO RETAIN AND SPEND ALL TAXES, GRANTS AND OTHER REVENUES RECEIVED IN 2016 IN EXCESS OF LIMITATIONS ESTABLISHED BY ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, USING SUCH EXCESS EXISTING REVENUES ONLY FOR CAPITAL PROJECTS TO INCLUDE SOME OR ALL OF THE FOLLOWING USES AND ALLOCATIONS DEPENDING ON THE AVAILABILITY OF FUNDS?

### PROJECTS:

1. PAVEMENT IMPROVEMENT INITIATIVE - RESIDENTIAL STREETS
2. BOWLES AVENUE AND FEDERAL BOULEVARD INTERSECTION SAFETY UPGRADES

TOTAL PROJECT ESTIMATE USING EXCESS EXISTING REVENUES  
\$1,937,904.

YES

NO

WITHOUT CREATING ANY NEW TAX OR INCREASING ANY CURRENT TAXES, SHALL THE CITY OF LITTLETON, COLORADO BE ABLE TO:

I. RETAIN AND SPEND IN 2017 AND THEREAFTER ALL REVENUES EQUAL TO THE 2016 REVENUE TOTAL: AND

II. ADJUST 2016 REVENUE TOTAL EACH YEAR THEREAFTER FOR INFLATION AS PROVIDED BY ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION: AND

III. ADJUST 2016 REVENUE TOTAL EACH YEAR THEREAFTER FOR THE PERCENTAGE CHANGE IN LOCAL GROWTH AS PROVIDED BY ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION AND ADJUSTED BY THE QUALIFICATION OR DISQUALIFICATION OF ENTERPRISES AND DEBT SERVICE CHANGES AS PROVIDED BY ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?

YES

NO