

<p>DISTRICT COURT, LOGAN COUNTY, COLORADO</p> <p>Court Address: 110 N Riverview Rd. Sterling, CO 80751</p>	<p>DATE FILED: June 8, 2022 8:17 PM FILING ID: AC6F7EE57C996 CASE NUMBER: 2021CV30049</p>
<p>Plaintiff: James Aranci, <i>et al.</i></p> <p>v.</p> <p>Defendant: Lower South Platte Water Conservancy District, <i>et al.</i></p>	
<p>Attorneys:</p> <p>Name: Daniel E. Burrows Address: Advance Colorado 1312 17th St. Unit 2029 Denver, CO 80202 Phone Number: (720) 588-2008 E-mail: dan@advancecolorado.org Atty. Reg. #: 40284</p> <p>Name: Joseph D. Henchman Address: National Taxpayers Union Foundation 122 C St., NW #650 Washington, DC 20001 Phone Number: (202) 766-5019 E-mail: jbh@ntu.org Atty. Reg. #: 21PHV6802</p>	<p style="text-align: center;">▲ COURT USE ONLY ▲</p> <p>Case Number: 2021CV030049</p> <p>Div.: D Ctrm.:</p>
<p style="text-align: center;">MOTION FOR DETERMINATION OF A QUESTION OF LAW</p>	

Plaintiffs, James Aranci, Jack Darnell, Charles Miller, William Lauck, and Curtis Werner, hereby ask the Court, under C.R.C.P. 56(h), to determine that it was unconstitutional for Defendant Lower South Platte Water Conservancy District

(LSPWCD) to double its mill levy for 2020 and the following years. In support thereof, Plaintiffs state as follows:

I. Statement Regarding Conferral

1. The undersigned conferred with defense counsel and was informed that Defendant LSPWCD would oppose this motion but Defendants Bartlett, Sagel, Trennepohl, and Cooper take no position.

II. Factual and Legal Background

2. The Colorado Constitution requires that governmental taxing authorities have “voter approval in advance for . . . any . . . mill levy above that for the prior year.” The Taxpayer’s Bill of Rights, Colo. Const. art. X, § 20(4). Such approval can be obtained well in advance of the actual increase, but still it must be obtained. *See Bruce v. Pikes Peak Library Dist.*, 155 P.3d 630, 632 (Colo. App. 2007).

3. The LSPWCD “is a water conservancy district organized under the Water Conservancy Act,” Colo. Rev. Stat. §§ 37-45-101–53 (2021). (Stipulations ¶ 1.) Under the Act, the LSPWCD has the power to levy and collect “taxes upon all property within” its boundaries. (*Id.* ¶ 4.)

4. For many years, the LSPWCD operated with a half-mill levy. (Miller Declaration ¶ 2 (attached as Ex. 1); *accord* Stipulations ¶ 9.) However, in December 2019, the District’s board decided to double the levy and begin charging a full mill worth of property tax. (Stipulations ¶ 10.) That decision was not referred to voters before it went into effect. Rather, the district simply sent the increased levy amount to the relevant county commissions for collection in the coming year. (*Id.*)

5. Under Colorado law, counties are tax collectors for various other governmental entities: school districts, fire protection districts, water conservancy districts, etc. The various tax levies must be certified by the county commissioners

before county treasurers can collect them. *See generally* Colo. Rev. Stat. § 39-1-111 (2021) (setting out process).

6. In 2019, all of the relevant county commissions certified the one-mill rate. (Stipulations ¶¶ 12.)

7. However, when the LSPWCD submitted the same rate in 2020, several county commissions began asking questions (due to the efforts of Plaintiffs) because it appeared that the District had not received the necessary advance voter approval for the prior year's increase. (*See* Ex. 1 ¶¶ 4.)

8. To support the increase, the District pointed to a ballot measure that voters approved in the November 1996 election (Stipulations ¶¶ 7): Referred Measure 4D. That measure stated, in its entirety:

Shall the Lower South Platte Water Conservancy District be authorized and permitted to retain and expend an additional sum of \$13,025, resulting from property tax revenues of \$5,982 and other revenues of \$7,043 collected in 1995; and to retain, appropriate, and utilize, by retention or reserve, carryover fund balance, or expenditure, the full proceeds and revenues received from every source whatever, without limitation, in 1996 and all subsequent years, notwithstanding any limitation of article X, section 20 of the Colorado Constitution, provided, however, that no local tax rate or property mill levy shall be increased at any time, nor shall any new tax be imposed, without the prior approval of the voters of the Lower South Platte Water Conservancy District?

(*Id.* ¶¶ 6.) According to the LSPWCD, this ballot measure authorized it to raise the mill levy whenever it wished.

9. Several county commissioners were unconvinced and three of the relevant county commissions refused to certify the LSPWCD's mill levy that year. (Ex. 1 ¶¶ 5; Stipulations ¶¶ 12.)

10. Nonetheless, the state's procedures for resolving a dispute between a

county commission and a taxing authority merely require that the levy revert to the previous year. § 39-1-111. Because all the commissions had approved the one-mill levy in late 2019, it stayed at one mill for the next year; the refusal to certify had no practical effect (Ex. 1 ¶ 5).

11. Lacking a legislative remedy, then, Plaintiffs—who are all property owners and taxpayers in the District¹ (Stipulations ¶ 14)—brought this suit, arguing that the LSPWCD did not receive advance voter approval for any mill levy increases and, therefore, the decision to double the mill levy was unlawful. (Cmpl. ¶¶ 13, 21.)

III. Argument

12. The LSPWCD's mill levy increase was illegal. Plaintiffs' argument against the increase is straightforward. The Constitution required the District to get voter approval before raising its mill levy. Because it did not do so, the tax increase was unconstitutional.

13. Plaintiffs are asking the Court to decide this issue as a matter of law under Rule 56(h). While a Rule 56(h) motion is different from a motion for summary judgment, "[t]he summary judgment standard applies: an order is proper under Rule 56(h) if there is no genuine issue of any material fact necessary for the determination of the question of law." *Coffman v. Williamson*, 2015 CO 35, ¶ 12, 348 P.3d 929, 934.

14. The only ballot issue to which the District has ever pointed to justify its tax increase is Referred Measure 4D. (*Accord* Stipulations ¶ 8.) But Referred

¹ Plaintiff Werner does not own property within the District in his own name, but he is the sole member of a limited liability company that owns property in the District. (Stipulations ¶ 14.)

Measure 4D had to do with retaining authorized revenues, not raising tax rates.

15. The requirement for voter approval of tax increases comes from The Taxpayer's Bill of Rights' subsection 4. But Referred Measure 4D was what is often referred to as a "de-brucing" measure.² Such measures exist in response to a *different* part of The Taxpayer's Bill of Rights: subsection 7.

16. Subsection 7 doesn't say anything about tax rates. Rather, it puts limits on how much money the government is allowed to receive and spend in a particular year. *See* Colo. Const. art. X, § 20(7). How that limit is calculated is unimportant here; what is important is that if the government takes in too much revenue, "the excess [must] be refunded in the next fiscal year unless voters approve" keeping the overage. *Id.* § 20(7)(d).

17. That is what Referred Measure 4D was doing. It mentioned the \$13,025 in excess revenues the District had received in 1995 and authorized it "to retain and expend" that money. (Stipulations ¶¶ 6.) And it gave the District advance approval to retain and expend excess revenues in "all subsequent years" too.³ (*Id.*)

18. But what the measure *did not* do is allow anyone to raise taxes. In fact, Referred Measure 4D explicitly said that, in implementing its spending-limit waiver, "no local tax rate or property mill levy *shall be increased at any time.*" (*Id.*

² The term is seen as a pejorative in some quarters. Robert G. Natelson, *The Colorado Taxpayer's Bill of Rights* § 6.4.8 (2016). Nonetheless, it is "commonly used among state and local government officials and in the press." Colo. Mun. League, *TABOR: A Guide to the Taxpayer's Bill of Rights* 23 n.82 (2018).

³ This sort of waiver in perpetuity was later approved by the Court of Appeals in *Havens v. Bd. of Cty. Comm'rs*, 58 P.3d 1165, 1167 (Colo. App. 2002).

(emphasis added).) This statement appears in a proviso, introduced by “provided that,” which sets the conditions under which the rest of the measure operates. And the plain language of that proviso is that, unless and until the District’s voters say otherwise, “no . . . property mill levy shall be increased at any time” (*id.*).

19. This reading is strengthened by the statement in favor of the measure in the information booklet (commonly known as the “Blue Book”) that was sent to the District’s voters in 1996. Blue Books are a reliable guide to the citizenry’s purpose and intention in passing a particular ballot question. *E.g.*, *Lobato v. State*, 218 P.3d 358, 375 (Colo. 2009); *Macravey v. Hamilton (In re Title Adopted Apr. 5, 1995)*, 898 P.2d 1076, 1079 n.5 (Colo. 1995); *Grossman v. Dean*, 80 P.3d 952, 962 (Colo. App. 2003).

20. The first thing the relevant Blue Book statement says is “This ballot issue does not allow for any mill levy increase or impose any new taxes.” (Logan Cty. Voter Information Booklet 11 (attached as Ex. 2); Morgan Cty. Voter Information Booklet 9 (attached as Ex. 3)). And then, again, at the end of the statement, it repeats the point: “This ballot issue does not allow for any mill levy increase or impose any new taxes.” (Ex. 2 at 12; Ex. 3 at 9.) In the Morgan County booklet, both sentences were in bold type, to emphasize to voters that the *only* thing the District was asking for was the ability to keep extra revenue it was already collecting rather than refunding it to taxpayers. (*See* Ex. 3 at 9.)

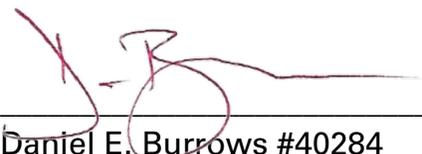
21. Given both this straightforward ballot language and the great lengths to which the Blue Book went in emphasizing that Referred Measure 4D would not affect tax rates, it is difficult to countenance an argument that, in approving the measure, voters unwittingly approved a tax increase twenty-three years later. The ballot question said, right on its face, that its passage would not result in any tax

increases, and the Blue Book emphasized this point multiple times.

22. Therefore, because neither Referred Measure 4D (nor any other ballot question (see Stipulations ¶ 8)) authorized the LSPWCD to increase its mill levy, its board's decision to increase the levy was unlawful.

IV. Conclusion

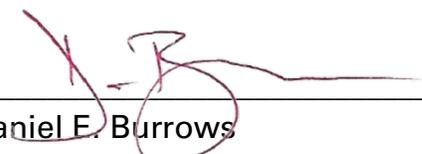
WHEREFORE, Plaintiffs request that the Court rule that the half-mill increase in the LSPWCD mill levy, which was enacted in late 2019 and continues to the present day, is unconstitutional.



Daniel E. Burrows #40284
Advance Colorado
Attorney for Plaintiffs

CERTIFICATE OF SERVICE

I certify that the foregoing document was delivered to the Clerk of the Court on June 8, 2022, via electronic filing. Consistent with C.R.C.P. 5(b)(2)(D), service on Defendants will be accomplished by the Court's E-System.



Daniel E. Burrows
Advance Colorado

DISTRICT COURT, LOGAN COUNTY, COLORADO Court Address: 110 N Riverview Rd. Sterling, CO 80751	DATE FILED: June 8, 2022 8:55 PM FILING ID: 41F16CBCAB367 CASE NUMBER: 2021CV30049 <p style="text-align: center;">▲ COURT USE ONLY ▲</p>
Plaintiffs: James Aranci; <i>et al.</i> v. Defendants: Lower South Platte Water Conservancy District; <i>et al.</i>	Case Number: 2021CV030049 Div.: D Ctrm.:
ORDER REGARDING LAWFULNESS OF LOWER SOUTH PLATTE WATER CONSERVANCY DISTRICT’S MILL LEVY INCREASE	

The Court, having considered Plaintiffs’ Motion for Determination of a Question of Law, and being fully advised therein, hereby rules that Defendant Lower South Platte Water Conservancy District’s decisions (a) to increase its mill levy for 2020 budget year and (b) to continue that increased mill levy for the years that followed (through the present) was an unconstitutional violation of article X, section 20(4) of the Colorado Constitution.

1. *Factual Background*

There are no genuine issues of material fact necessary to determine whether the District’s mill levy increase was constitutional. The Court adopts the factual stipulations submitted by the parties on June 8, 2022.

2. *Legal Background*

The Colorado Constitution requires that governmental taxing authorities—including a water conservancy district like the LSPWCD—have “voter approval in advance for . . . any . . . mill levy above that for the prior year.” Colo. Const. art. X,

§ 20(4). Pursuant to the stipulated facts, the LSPWCD's mill levy increased from half a mill in 2019 to a full mill in 2020.¹ For this increase to be lawful, it must have been approved by voters in advance of the increase.

There is only one ballot question that is potentially relevant to this issue: 1996's Referred Measure 4D. That ballot question asked:

Shall the Lower South Platte Water Conservancy District be authorized and permitted to retain and expend an additional sum of \$13,025, resulting from property tax revenues of \$5,982 and other revenues of \$7,043 collected in 1995; and to retain, appropriate, and utilize, by retention or reserve, carryover fund balance, or expenditure, the full proceeds and revenues received from every source whatever, without limitation, in 1996 and all subsequent years, notwithstanding any limitation of article X, section 20 of the Colorado Constitution, provided, however, that no local tax rate or property mill levy shall be increased at any time, nor shall any new tax be imposed, without the prior approval of the voters of the Lower South Platte Water Conservancy District?

It was approved by the District's voters in 1996. That Referred Measure 4D was passed so far in advance of the 2020 tax increase is not a problem in itself. See *Bruce v. Pikes Peak Library Dist.*, 155 P.3d 630, 632 (Colo. App. 2007). But the issue remains whether Referred Measure 4D did in fact approve the increase in question.

3. *The District's Mill Levy Increase Was Unconstitutional*

Referred Measure 4D did not approve any tax increases. It says so right in the ballot question itself: "no local tax rate or property mill levy shall be increased at any time." This statement is straightforward and unambiguous. Referred Measure 4D allows the District to retain and spend additional revenues that were obtained at the same rates and with the same taxes that prevailed in 1995. It was necessary because of the Constitution's limits on how much money the government is allowed to receive and

¹ "[E]ach mill represents \$1 of tax assessment per \$1,000 of the property's assessed value." *Mill Rate*, Black's Law Dictionary (abridged 10th ed. 2014).

spend in a particular year. See *generally* Colo. Const. art. X, § 20(7) (setting government spending limits). But it did not affect tax rates or types in any way. When voters approved Referred Measure 4D, they did so with the understanding that the measure meant what it said: it would operate without any new taxes or increase in tax rates.

This straightforward reading of the ballot question is bolstered by the comments that accompanied the measure in the 1996 Voter Information Booklet.² These booklets are a reliable guide to the citizenry's purpose and intention in passing a particular ballot question. *E.g.*, *Lobato v. State*, 218 P.3d 358, 375 (Colo. 2009); *Macravey v. Hamilton (In re Title Adopted Apr. 5, 1995)*, 898 P.2d 1076, 1079 n.5 (Colo. 1995); *Grossman v. Dean*, 80 P.3d 952, 962 (Colo. App. 2003). And, here, the booklet is unequivocal. It says, twice, both at the very beginning and the very end of the comments accompanying Referred Measure 4D, that “[t]his ballot issue does not allow for any mill levy increase or impose any new taxes.” It is hard to understand how anyone could read this language that think that, twenty-three years later, the District could use Referred Measure 4D to justify doubling its mill levy.

There is no other ballot question that could have justified the mill levy increase at issue here—the parties stipulated as much. Therefore, because neither Referred Measure 4D nor any other ballot question gave the District the necessary “voter approval in advance,” art. X, § 20(4), it was unconstitutional for the District to raise its mill levy for the 2020 tax year and to continue assessing taxes at the increased rate thereafter.

² The Court would come to the same conclusion even without the Voter Information Booklet comments. The language of the ballot question itself is unambiguous in saying that it does not authorize any tax increase or new tax.

I therefore **grant** Plaintiffs' motion and **rule, as a matter of law under C.R.C.P. 56(h)**, that the increased mill levies that were assessed for the District from 2020 to the present were unconstitutional.

This order does not dispose of all of the issues in this case. Judgment **will not** issue without further order of the Court.

District Court Judge

STATEMENT OF CHARLES MILLER

I, Charles Jay Miller, hereby submit the following unsworn declaration pursuant to the Uniform Unsworn Declarations Act, Colo. Rev. Stat. § 3-27-101-08 (2021). The following statements are true, complete, and accurate to the best of my knowledge, information, and belief:

DATE FILED: June 8, 2022 8:17 PM
FILING ID: AC6F7EE57C996
CASE NUMBER: 2021CV30049

1. I am a plaintiff in *Aranci v. Lower South Platte Water Conservancy District*, No. 2021CV030049 (Logan Cty. Dist. Ct.).
2. I have owned real property within the Lower South Platte Water Conservancy District, and paid the District's taxes, since the 1980s. Prior to 2020, the District's property tax had been half a mill for as long as I can remember.
3. In late 2019, the District's board voted to increase its mill levy to one mill, for collection in 2020. I have worked to convince the relevant authorities that this increase was unconstitutional.
4. My advocacy started with the county commissioners in Morgan County, where I live. However, in late 2020 I gave presentations to the Morgan, Logan, and Washington County Commissioners, as well as the District's board. Those presentations explained that the increase was illegal. I urged the District's board to return to a half-mill levy, and I urged the county commissioners to not accept the District's one-mill levy.
5. Although the District has continued to levy taxes at a one-mill rate, the three County Commissions where I gave presentations refused to approve that rate for collection for the last two years. However, District taxes have continued to be assessed at the one-mill rate even in the counties where the commissioners rejected this increased rate.

I declare under penalty of perjury under the law of Colorado that the foregoing is true and correct.

Executed on the 8th day of June, 2020, in Brush, Colorado.

Charles Jay Miller
Printed Name

Charles Jay Miller
Signature



NOTICE OF ELECTION

ON A CITIZEN PETITION AND/OR ON A REFERRED MEASURE

THIS BOOKLET CONTAINS SUMMARY STATEMENTS FOR BALLOT PROPOSITIONS AS REQUIRED BY THE STATE OF COLORADO CONSTITUTION, ARTICLE X, SECTION 20.

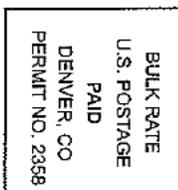
A "YES" VOTE ON ANY MEASURE IS A VOTE IN FAVOR OF CHANGING CONSTITUTIONAL OR STATUTORY LAW, AND A "NO" VOTE ON ANY MEASURE IS A VOTE AGAINST CHANGING CONSTITUTIONAL OR STATUTORY LAW.

THIS NOTICE IS MAILED TO EACH HOUSEHOLD WITH ONE OR MORE ACTIVE, REGISTERED ELECTORS.

***YOU MAY NOT BE ELIGIBLE TO VOTE
ON ALL ISSUES PRESENTED.***

DATE FILED: June 8, 2022 8:17 PM
FILING ID: AC6F7EE57C996
CASE NUMBER: 2021CV30049

LOGAN COUNTY CLERK AND RECORDER
315 MAIN
STERLING CO 80751-4348



**NOTICE OF ELECTION ON A REFERRED MEASURE
LOWER SOUTH PLATTE WATER CONSERVANCY DISTRICT**

Election Date: Tuesday, November 5, 1996

Polling Hours: 7:00a.m. - 7:00p.m.

LOCAL ELECTION OFFICE:

Logan County Courthouse

315 Main

Sterling, CO 80751-4349

Phone (970) 522-1544

**LOWER SOUTH PLATTE WATER CONSERVANCY DISTRICT
REFERRED MEASURE 4D - BALLOT TITLE**

SHALL THE LOWER SOUTH PLATTE WATER CONSERVANCY DISTRICT BE AUTHORIZED AND PERMITTED TO RETAIN AND EXPEND AN ADDITIONAL SUM OF \$13,025 RESULTING FROM PROPERTY TAX REVENUES OF \$5,982 AND OTHER REVENUES OF \$7,043 COLLECTED IN 1995; AND TO RETAIN, APPROPRIATE, AND UTILIZE, BY RETENTION OR RESERVE, CARRYOVER FUND BALANCE, OR EXPENDITURE, THE FULL PROCEEDS AND REVENUES RECEIVED FROM EVERY SOURCE WHATEVER, WITHOUT LIMITATION, IN 1996 AND ALL SUBSEQUENT YEARS, NOT WITHSTANDING ANY LIMITATION OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, PROVIDED, HOWEVER, THAT NO LOCAL TAX RATE OR PROPERTY MILL LEVY SHALL BE INCREASED AT ANY TIME, NOR SHALL ANY NEW TAX BE IMPOSED, WITHOUT THE PRIOR APPROVAL OF THE VOTERS OF THE LOWER SOUTH PLATTE WATER CONSERVANCY DISTRICT?

SUMMARY OF WRITTEN COMMENTS FOR THE MEASURE

This ballot issue does not allow for any mill levy increase or impose any new taxes. If you vote YES, it will allow the District to spend \$13,025.00 lawfully collected in 1995 but which the District is prohibited from spending under TABOR. If you vote No the District will have to refund the \$13,025.00 to the taxpayers. With the District composed of over 20,000 residents in a four county area, the refunding of these revenues may prove to be a costly and complex process and will result in a fraction of a dollar refund to any taxpayer. The Lower South Platte Water Conservancy District (the District) provides water conservation, augmentation, recharge, educational and other services to the residents of the District. The District must seek and generate available revenue sources in addition to the property tax levy to provide these services. However,

Article X, Section 20 of the Colorado Constitution (TABOR) limits the revenue raising and spending abilities of the District. TABOR allows changes in these limits from one year to the next based on the District's growth factor which is the rate of inflation in the prior calendar year plus the net percentage change in actual value of all real property. However, this growth factor does not keep up with the demand for the level of services and the projects expected to be provided by the District. TABOR also does not allow for the District to receive and spend grants that may be received from time to time from the State of Colorado or other local districts to perform necessary water projects. TABOR does allow the District to ask the voters of the District for the authority to collect, retain and expend all revenues it collects in a given year, notwithstanding the spending limitation of TABOR. In 1995, the District received revenues in excess of its spending limitation in 1995 by \$13,025 resulting from property tax revenues of \$5,982 and other revenues of \$7,043. These revenues are necessary to continue to provide the services and projects to carry out the purpose of the District.

It is also necessary for the District to be allowed to receive, retain and expend all revenues received in the current and future years to allow the District to continue to provide the necessary services and projects. If you vote YES the District can do this. This ballot issue does not allow for any mill levy increase or impose any new taxes.

SUMMARY OF WRITTEN COMMENTS IN OPPOSITION TO THE MEASURE

No comments were filed by the constitutional deadline.

1996

NOTICE OF ELECTION

ON A CITIZEN PETITION AND/OR ON A REFERRED MEASURE

DATE FILED: June 8, 2022 8:17 PM
FILING ID: AC6F7EE57C996
CASE NUMBER: 2021CV30049

MORGAN COUNTY CLERK AND RECORDER
PO BOX 1399
FORT MORGAN CO 80701-1399

THIS BOOKLET CONTAINS SUMMARY STATEMENTS FOR BALLOT PROPOSITIONS AS REQUIRED BY THE STATE OF COLORADO CONSTITUTION, ARTICLE X, SECTION 20.

A **"YES"** VOTE ON ANY MEASURE IS A VOTE **IN FAVOR** OF CHANGING CONSTITUTIONAL OR STATUTORY LAW, AND A **"NO"** VOTE ON ANY MEASURE IS A VOTE **AGAINST** CHANGING CONSTITUTIONAL OR STATUTORY LAW.

THIS NOTICE IS MAILED TO EACH HOUSEHOLD WITH ONE OR MORE ACTIVE, REGISTERED ELECTORS.

***YOU MAY NOT BE ELIGIBLE TO VOTE
ON ALL ISSUES PRESENTED.***

EXHIBIT
3

BULK PAID
U.S. POSTAGE
PAID
DENVER, CO
PERMIT NO. 2358

**LOWER SOUTH PLATTE WATER CONSERVANCY DISTRICT BALLOT
ISSUE PRO STATEMENT**

This ballot issue does not allow for any mill levy increase or impose any new taxes. If you vote YES, it will allow the District to spend \$13,025.00 lawfully collected in 1995 but which the District is prohibited from spending under TABOR. If you vote No the District will have to refund the \$13,025.00 to the taxpayers. With the District composed of over 20,000 resident in a four county area, the refunding of these revenues may prove to be a costly and complex process and will result in a fraction of a dollar refund to any taxpayer. The Lower South Platte Water Conservancy District (the District) provides water conservation, augmentation, recharge, educational and other services to the residents of the District. The District must seek and generate available revenue sources in addition to the property tax levy to provide these services. However, Article X, Section 20 of the Colorado Constitution (TABOR) limits the revenue raising and spending abilities of the District. TABOR allows changes in these limits from one year to the next based on the District's growth factor which is the rate of inflation in the prior calendar year plus the net percentage change in actual value of all real property. However, this growth factor does not keep up with the demand for the level of services and the projects expected to be provided by the District. TABOR also does not allow for the District to receive and spend grants that may be received from time to time from the State of Colorado or other local districts to perform necessary water projects. TABOR does allow the District to ask the voters of the District for the authority to collect, retain and expend all revenues it collects in a given year, notwithstanding the spending limitation of TABOR. In 1995, the District received revenues in excess of its spending limitation in 1995 by \$13,025 resulting from property tax revenues of \$5,982 and other revenues of \$7,043. These revenues are necessary to continue to provide the services and projects to carry out the purpose of the District. It is also necessary for the District to be allowed to receive, retain and expend all revenues received in the current and future years to allow the District to continue to provide the necessary services and projects. **If you vote YES the District can do this. This ballot issue does not allow for any mill levy increase or impose any new taxes.**

STATEMENT AGAINST THE QUESTION.

No comments were filed by the constitutional deadline.

**NOTICE OF ELECTION ON A REFERRED MEASURE
LOWER SOUTH PLATTE WATER CONSERVANCY DISTRICT**

Election Date: Tuesday, November 5, 1996
Polling Hours: 7:00a.m. - 7:00p.m.

LOCAL ELECTION OFFICE:

Office of the Morgan County Clerk and Recorder
231 Ensign Street
Fort Morgan, CO 80701-1399
Phone (970) 867-5616

**LOWER SOUTH PLATTE WATER CONSERVANCY DISTRICT
REFERRED MEASURE 4D - BALLOT TITLE**

SHALL THE LOWER SOUTH PLATTE WATER CONSERVANCY DISTRICT BE AUTHORIZED AND PERMITTED TO RETAIN AND EXPEND AN ADDITIONAL SUM OF \$13,025, RESULTING FROM PROPERTY TAX REVENUES OF \$5,982 AND OTHER REVENUES OF \$7,043 COLLECTED IN 1995; AND TO RETAIN, APPROPRIATE, AND UTILIZE, BY RETENTION OR RESERVE, CARRYOVER FUND BALANCE, OR EXPENDITURE, THE FULL PROCEEDS AND REVENUES RECEIVED FROM EVERY SOURCE WHATEVER, WITHOUT LIMITATION, IN 1996 AND ALL SUBSEQUENT YEARS, NOT WITHSTANDING ANY LIMITATION OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, PROVIDED, HOWEVER, THAT NO LOCAL TAX RATE OR PROPERTY MILL LEVY SHALL BE INCREASED AT ANY TIME, NOR SHALL ANY NEW TAX BE IMPOSED, WITHOUT THE PRIOR APPROVAL OF THE VOTERS OF THE LOWER SOUTH PLATTE WATER CONSERVANCY DISTRICT?