BY AUTHORITY

ORDINANCE NO. _____ COUNCIL BILL NO. 22-0873

SERIES OF 2022 COMMITTEE OF REFERENCE:

Business, Arts, Workforce and Aviation Services

A B I L L

For an ordinance establishing a new dedicated property tax at the rate of 1.5 mills and dedicating the revenue derived from the tax to fund the Denver Public Library, and establishing a fund therefor, subject to the approval of the voters at a special municipal election to be conducted in conjunction with the coordinated election on November 8, 2022.

WHEREAS, Article X, Section 20 of the Constitution ("TABOR") requires voter approval for the creation of any debt, imposition of any new tax, tax rate increase, mill levy above that for the prior year, extension of an expiring tax, and for collecting, retaining and expending certain moneys above limits established by TABOR; and

WHEREAS, the City Council hereby determines that it is necessary to submit to the qualified and registered electors of the City, at the coordinated election to be held on November 8, 2022, the question of whether the City shall be authorized to impose an ad valorem property tax at a rate of 1.5 mills to fund the Denver Public Library in order to maintain existing services and meet the increased demand for additional services as specified in Section 2 below (as more specifically defined below, the “Ballot Question”); and

WHEREAS, the City Council hereby determines that if the Ballot Question is approved by the qualified and registered electors of the City at the Election it is necessary to create a special and separate fund for the deposit of the ad valorem property tax revenue generated by the mill levy authorized in the Ballot Question (the “Denver Public Library Fund”) and to provide other details regarding the administration of such fund; and

WHEREAS, the City Council hereby determines that reliable and stable sources of funding to support the services and facilities of the Denver Public Library are necessary to maintain and improve the services and facilities of the Denver Public Library and that, if the Ballot Question is approved by the qualified and registered electors of the City at the Election, the ad valorem property taxes generated by the mill levy authorized in the Ballot Question and deposited in the Denver Public Library Fund will be used to supplement, and will not replace or supplant any general fund appropriations allocated each year to the Denver Public Library.

BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:

Section 1. Subject to the approval by the voters of the Ballot Question, Chapter 53, D.R.M.C., concerning taxation and miscellaneous revenue, is amended by the addition of a new Article XVIII.-Dedicated Property Taxes for the Denver Public Library, to read as follows:

ARTICLE XVIII.-Dedicated Property Taxes for the Denver Public Library

Section 53-551.-Mill levy for the Denver Public Library

(a) *Purpose.* The intent of this section is to provide a reliable and stable source of funding to support the services and facilities of the Denver Public Library, any successor library district or any successor in function. In particular, the purpose of this section is to provide for the implementation of the property tax increase for the Denver Public Library approved by voters at the special municipal election conducted on November 8, 2022, whereby the city and county has been authorized to impose an additional ad valorem property tax at the rate of 1.5 mills (subject to adjustment as provided the ballot question approved by voters on November 8, 2022), and to dedicate the revenue derived from said tax to the Denver Public Library for the purpose of maintaining existing services and meeting the increased demand for additional services. Furthermore, the purpose of this section is to establish that the revenues derived from the property tax increase approved by voters at the special municipal election conducted on November 8, 2022, are supplemental to, and are not to replace or supplant any general fund revenues appropriated each year to the Denver Public Library.

(b) *Dedicated mill levy increase for the Denver Public Library*. For 2022 property taxes collected in 2023, and for each property tax year thereafter, the city and county shall assess, in addition to any and all other city and county property tax levies, a levy at the rate of 1.5 mills (subject to adjustment as provided the ballot question approved by voters on November 8, 2022) on all taxable property in the city and county. The revenue derived from said levy shall be credited to the Denver Public Library Fund.

(c) *Permitted Uses of Revenue in Denver Public Library Fund.* All monies derived from the ad valorem property tax approved by voters at the special municipal election conducted on November 8, 2022, deposited in the Denver Public Library Fund ("Fund") in accordance with this section must be expended for the purpose of maintaining existing services and meeting the increased demand for additional services, which may include:

(1) Increasing pay for librarians and staff making below-market wages,

(2) Increasing technology to support patrons who lack internet access,

(3) Enhancing programs and services for children, youth, older adults, communities of color, and vulnerable groups like immigrants and refugees,

(4) Expanding resources for those in the job market and helping connect people to potential employers in the community,

(5) Returning library branches from reduced hours to normal schedules and allowing libraries to be open on nights and weekends, and

(6) Expanding the collection of books media, and other popular items to reduce wait times.

(d) *Fund earnings.* Any interest earned on the balance of the Fund accrues to the Fund.

(e) *Permanency*. If the monies in the Fund are not expended at the end of the fiscal year, such monies must remain in the Fund to be expended in subsequent fiscal years.

(f) *Maintenance of Effort.* All moneys in the Fund must be used in accordance with this section and may not replace or supplant any general fund appropriations allocated each year to the Denver Public Library.

(g) *Administration of funds.* The Denver Public Library, any successor library district or any successor in function thereto is vested with the authority to manage the Fund.

(h) *Expending authority*. The expending authority for the Fund shall be the Denver Public Library.

(i) *Transfer of Fund*. At the request of the board of trustees of any library district organized to operate the Denver Public Library, the Fund shall be transferred in accordance with the procedures outlined in Article 90, Title 24, Colorado Revised Statutes, as amended, to such library district.

(j) *Rulemaking*. The Library Commission may promulgate rules and regulations in conformity with this article for the proper administration of this section.

Section 2. Pursuant to Section 8.2.3 of the Charter and Article X, Section 20 of the Colorado Constitution, the City Council hereby determines to call a special election to be conducted pursuant to the Uniform Election Code as part of the coordinated election being conducted by the Clerk on November 8, 2022 (the "Election"). The City Council hereby determines that at the Election, there shall be submitted to the qualified and registered electors of the City the following question (the "Ballot Question"):

Denver Public Library Mill Levy

SHALL CITY AND COUNTY OF DENVER TAXES BE INCREASED BY NOT MORE THAN $36 MILLION (APPROXIMATELY $4.19 PER MONTH FOR THE TYPICAL HOME) IN 2023 AND BY WHATEVER ADDITIONAL AMOUNTS ARE RECEIVED ANNUALLY THEREAFTER BY INCREASING THE CITY'S MILL LEVY RATE 1.5 MILLS, WHICH WILL BE USED TO FUND THE

DENVER PUBLIC LIBRARY IN ORDER TO MAINTAIN EXISTING SERVICES AND MEET THE INCREASED DEMAND FOR ADDITIONAL SERVICES WHICH MAY INCLUDE:

- INCREASING PAY FOR LIBRARIANS AND STAFF MAKING BELOW-MARKET WAGES
- INCREASING TECHNOLOGY TO SUPPORT PATRONS WHO LACK INTERNET ACCESS
- ENHANCING PROGRAMS AND SERVICES FOR CHILDREN, YOUTH, OLDER ADULTS, COMMUNITIES OF COLOR, AND VULNERABLE GROUPS LIKE IMMIGRANTS AND REFUGEES
- EXPANDING RESOURCES FOR THOSE IN THE JOB MARKET AND HELPING CONNECT PEOPLE TO POTENTIAL EMPLOYERS IN THE COMMUNITY
- RETURNING LIBRARY BRANCHES FROM REDUCED HOURS TO NORMAL SCHEDULES AND ALLOWING LIBRARIES TO BE OPEN ON NIGHTS AND WEEKENDS
- EXPANDING THE COLLECTION OF BOOKS, MEDIA, AND OTHER POPULAR ITEMS TO REDUCE WAIT TIMES

AND SHALL THE CITY BE AUTHORIZED TO INCREASE SUCH MILL LEVY BEGINNING IN TAX COLLECTION YEAR 2023 AND ANNUALLY THEREAFTER TO OFFSET PROPERTY TAX REFUNDS OR ABATEMENTS OR REDUCTIONS IN THE PERCENTAGE OF ACTUAL VALUATION USED TO DETERMINE ASSESSED VALUATION; AND SHALL THE REVENUE AND EARNINGS ON THIS PROPERTY TAX BE COLLECTED AND SPENT AS A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE LIMITS THAT WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION AND ANY OTHER LAW?

Section 3. The Clerk is hereby appointed as the designated election official of the City for purposes of performing acts required or permitted by law in connection with the Election.

Section 4. The officers and employees of the City are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this ordinance.

Section 5. If a majority of the votes cast on the question to authorize the levy of ad valorem property taxes submitted at the Election shall be in favor of levying ad valorem property taxes as provided in such question, the City, acting through the Mayor and City Council, shall be authorized to proceed with the necessary action to levy ad valorem property taxes in accordance with such question. Any authority to levy ad valorem property taxes, if conferred by the results of the Election, shall be deemed and considered a continuing authority to levy the ad valorem taxes so authorized

at any one time, or from time to time, and neither the partial exercise of the authority so conferred, nor any lapse of time, shall be considered as exhausting or limiting the full authority so conferred.

Section 6. Pursuant to Article XX of the State Constitution and the Charter, all State statutes that might otherwise apply in connection with the provisions of this ordinance (including, without limitation C.R.S. § 31-11-111) are hereby superseded to the extent of any inconsistencies or conflicts between the provisions of this ordinance and such statutes. Any such inconsistency or conflict is intended by the City Council and shall be deemed made pursuant to the authority of Article XX of the State Constitution and the Charter.

Section 7. This ordinance shall become effective immediately upon its final passage and publication, as provided by the Charter, provided that Section 1 shall only become effective if the Ballot Question is approved by voters at the November 8, 2022 election. Subject to the approval of voters as provided in Section 2, Section 1 of this ordinance shall be effective on November 8, 2022, and shall govern 2022 property taxes collected in 2023.

Section 8. If any section, paragraph, clause or provision of this ordinance shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall in no manner affect any remaining provisions of this ordinance.

Section 9. All ordinances or parts of ordinances inconsistent herewith are hereby repealed to the extent only of such inconsistency. This repealer shall not be construed to revive any ordinance or part of any ordinance heretofore repealed.

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COMMITTEE APPROVAL DATE: July 27, 2022

MAYOR-COUNCIL DATE: August 2, 2022

PASSED BY THE COUNCIL: _____

_____ - PRESIDENT

APPROVED: _____ - MAYOR _____

ATTEST: _____ - CLERK AND RECORDER,
EX-OFFICIO CLERK OF THE
CITY AND COUNTY OF DENVER

NOTICE PUBLISHED IN THE DAILY JOURNAL: _____; _____,

PREPARED BY: Anshul Bagga, Assistant City Attorney DATE: August 8, 2022

Pursuant to section 13-9, D.R.M.C., this proposed ordinance has been reviewed by the office of the City Attorney. We find no irregularity as to form, and have no legal objection to the proposed ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to § 3.2.6 of the Charter.

Kristin M. Bronson, City Attorney for the City and County of Denver

BY: _____, Assistant City Attorney DATE: _____