

Ordinance Approved by Voters
April 8, 1997
See also Resolution 1997-018

EXHIBIT 19

**ORDINANCE NO. 29, 1997
OF THE COUNCIL OF THE CITY OF FORT COLLINS
EXTENDING THE EXISTING TWENTY-FIVE HUNDREDTHS PERCENT
(0.25%) SALES AND USE TAX FOR NATURAL AREAS AND TRAILS FOR
A PERIOD OF EIGHT YEARS FOR THE PURPOSE OF OBTAINING
ADDITIONAL REVENUE FOR NATURAL AREAS AND TRAILS AND FOR
THE CONSTRUCTION OF CERTAIN PARK PROJECTS
DESCRIBED IN THE "BUILDING COMMUNITY CHOICES" CAPITAL
IMPROVEMENT PROGRAM**

WHEREAS, the City of Fort Collins has heretofore enacted a comprehensive retail sales and use tax, which enactment is codified in Chapter 25, Article III of the Code of the City of Fort Collins (“the Code”); and

WHEREAS, the amount of such tax presently imposed by the Code, as contained in Section 25-75(a) thereof, includes a twenty-five hundredths percent (0.25%) tax for funding the acquisition, construction, enhancement and maintenance of trail systems, wildlife habitat and other natural areas to benefit the citizens of the City (the “Natural Areas Tax”); and

WHEREAS, the Natural Areas Tax is scheduled to expire at midnight on December 31, 1997; and

WHEREAS, on January 14, 1997, the City Council adopted Resolution 97-7 identifying various projects that it believes should be funded by the extension of the existing sales and use taxes referred to above, and has submitted to the registered electors of the City the question of whether an ordinance extending the Natural Areas Tax for a period of eight years should be enacted to obtain additional revenues for the acquisition, construction, enhancement and maintenance of open lands, trail systems, wildlife habitat and other natural areas to benefit the citizens of the City and for the construction of certain park projects as described in the City’s “Building Community Choices” Capital Improvement Program; and

WHEREAS, at the regular City election on April 8, 1997, the voters of the City of Fort Collins approved the extension of such tax for the foregoing purposes and determined that, upon the expiration of the Natural Areas Tax, it is necessary and desirable that a new twenty-five hundredths percent (0.25%) sales and use tax on all taxable items be imposed, subject to the exceptions contained in Section 25-73(c) and (d) of the City Code, commencing January 1, 1998, for the purpose of obtaining additional revenues for open space, natural areas and trails and for the construction of certain park projects described in the “Building Community Choices” Capital Improvement Program.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS, as follows:

Section 1. That Section 25-75(a) of the Code of the City of Fort Collins is hereby amended to read as follows:

Section 25-75. Rate of tax.

(a) The amount of tax hereby levied is (insert total -- not to exceed present level of three) percent of the purchase price of tangible

personal property or taxable services. Twenty-five one-hundredths (0.25) percent is a tax which shall expire at midnight on December 31, 2005, and the proceeds of which shall be used for the purpose of the acquisition, construction, enhancement and maintenance of trail systems, wildlife habitat and other natural areas to benefit the citizens of the city and for the construction of certain park projects as described in Ordinance No. 29, 1997.

Section 2. That the revenue generated by the twenty-five hundredths percent (0.25%) sales and use tax imposed pursuant to this Ordinance (the "Tax") shall be used for the acquisition, construction, enhancement and maintenance of open lands, trail systems, wildlife habitat and other natural areas to benefit the citizens of the city and, to the extent that such revenues are sufficient, for the construction of certain park projects, as described on Exhibit "A", attached hereto and incorporated herein by this reference, subject to the following terms and conditions:

- (a) The design, cost and scheduling of said projects shall be determined by the City Council; provided, however, that no decision regarding the design or cost of any such project shall substantially change the essential character, or eliminate any of the components, of said project as described on Exhibit "A", except as expressly permitted under subsection 2(b) below. This provision shall not be construed as prohibiting the City Council from:
 - (i) enhancing the scope or design of any project, or increasing the cost thereof, unless such enhancement or increase in cost would substantially impair the City's ability to fully fund the construction of any of the other projects described on Exhibit "A", except those projects, if any, which have been eliminated by the City Council pursuant to the provisions of subsection (b) below; or
 - (ii) using any other revenues lawfully available to the City to enhance the scope or design of any such project, or to increase the cost of the same.
- (b) All of the projects described on Exhibit "A" shall be undertaken and completed by the City unless the City Council determines by resolution, after receiving a recommendation from the City Manager and the City's Financial Officer, that:
 - (i) the expenditure of revenues from the Tax for any such project would reduce the total amount of revenues available from the

Tax for the acquisition, construction, enhancement and maintenance of natural areas and trails to less than \$27,000,000.00; or

- (ii) it is no longer legally or financially feasible to undertake and complete any such project without substantially altering the essential character of the same as described on Exhibit "A".

Section 3. That any revenues generated by the Tax and remaining unexpended and unencumbered after the completion of all of the projects described on Exhibit "A," excluding any such projects eliminated by the City Council under the provisions of Section 2 (b) (i) or (ii) above, shall be used for the acquisition, construction, enhancement and maintenance of natural areas, open lands, trails, wildlife habitat and other natural areas as described on Exhibit "A".

Section 4. That the full amount of revenues derived from the Tax may be retained and expended by the City, notwithstanding any state revenue or expenditure limitations including, but not limited to, those contained in Article X, Section 20 of the Colorado Constitution.

Section 5. That the amendment of Section 25-75(a) of the City Code as set forth herein shall take effect at 12:01 a.m. on January 1, 1998.

Section 6. That except as provided herein, all other provisions of Chapter 25 of the City Code shall remain in full force and effect unless otherwise rescinded or modified by action of the City Council.