

**TOWN OF PALISADE, COLORADO  
RESOLUTION NO. 2022-17**

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF PALISADE, COLORADO, SUBMITTING A BALLOT ISSUE TO THE REGISTERED ELECTORS OF THE TOWN OF PALISADE, COLORADO, AT THE COORDINATED ELECTION TO BE HELD ON NOVEMBER 8, 2022, CONCERNING WHETHER THE TOWN OF PALISADE SHOULD INCREASE THE OCCUPATION TAX IMPOSED BY THE TOWN ON THE PROVISION OF LODGING ROOMS AND ACCOMMODATIONS FROM \$2.00 PER DAY PER OCCUPIED ROOM TO \$6.00 PER DAY PER OCCUPIED ROOM WITH THE REVENUES FROM THE TOTAL OCCUPATION TAX COLLECTED TO BE USED 67 PERCENT TO FUND THE PROMOTION OF TOURISM AND 33 PERCENT TO FUND EMERGENCY SERVICES.

WHEREAS, the Town of Palisade, Colorado (“Town”) is a municipal corporation duly organized and existing under the laws of the State of Colorado; and

**WHEREAS, the Board of Trustees finds and determines that the provision of lodging rooms and accommodations and recreational vehicle park or campground spaces to the traveling public results in the increased use of Town streets and rights-of-way, increased traffic, increased demands upon municipal services such as police and fire protection, and has a substantial affect upon the health, safety and welfare of the citizens of the Town of Palisade and upon the expenditures budgeted by the Town, which is a matter of local concern; and**

WHEREAS, Section 31-15-501(1)(c), C.R.S., authorizes the Town of Palisade to tax the owners of businesses on the privilege of conducting various classes of businesses within the Town; and

WHEREAS, the Board of Trustees desires to submit to the registered voters of the Town of Palisade the question of whether to increase the occupation tax imposed by the Town on the provision of lodging rooms and accommodations from \$2.00 per day per occupied room to \$6.00 per day per occupied room with the revenues from the total occupation tax collected to be used 67 percent to fund the promotion of sustainable tourism and 33 percent to fund emergency services (the “Ballot Question”), which question will be submitted to the registered voters at the coordinated election to be held on November 8, 2022.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF PALISADE, COLORADO, THAT:**

Section 1. Submission to Voters. There shall be submitted to the eligible electors of the Town at the coordinated election held on November 8, 2022, a question authorizing the increase in the occupation tax is imposed by the Town on lodging rooms and accommodations, which question shall be in substantially the form attached to and incorporated into this resolution

as Exhibit A.

Section 2. Implementation of the Increased Occupation Tax. If a majority of the votes cast on the Ballot Question submitted at the election are in favor of such question, the Board of Trustees shall be authorized to proceed with the necessary action to increase the occupation tax imposed by the Town in accordance with such question. Any authority to increase the occupation tax, if conferred by the results of the election, shall be deemed and considered a continuing authority to increase the occupation tax 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 3. Effective Date. Subject to voter approval of the Ballot Question at the November 8, 2022 coordinated election, the increase in the occupation tax shall commence on or after January 1, 2023.

Section 4. TABOR Notice. At least thirty (30) days prior to the election, on or before October 7, 2022, the Town Clerk shall mail at the least cost, a titled notice or set of notices addressed to "All Registered Voters" at each address of one or more active registered voters concerning the ballot question referenced in this resolution. The notice shall be entitled "**NOTICE OF ELECTION TO INCREASE TAXES.**" The notice shall also include all information required by Article X, Section 20(3)(b) ("The Taxpayer's Bill of Rights").

Section 5. Effect of Election Results. If a majority of the votes cast on the Ballot Question submitted at the election shall be in favor of the ballot issue, the Board of Trustees shall take such action, by ordinance, to amend the Palisade Municipal Code to incorporate the Ballot Question so approved consistent with the terms and provisions of the Ballot Question and this resolution.

Section 6. All actions heretofore taken (not inconsistent with the provisions of this resolution) by the Town and officers thereof, directed toward the election and the objects and purposes herein stated are hereby ratified, approved, and confirmed.


Section 7. The officers and employees of the Town are hereby authorized and directed to take all other actions necessary or appropriate to effectuate the provisions of this resolution.

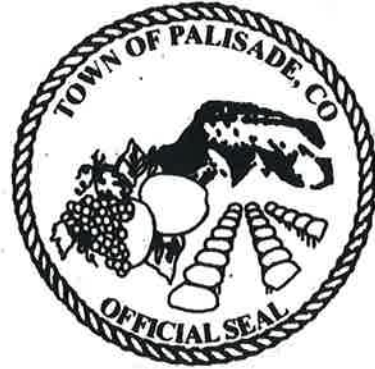
**INTRODUCED, PASSED, AND APPROVED this 8<sup>th</sup> day of September 2022.**

TOWN OF PALISADE, COLORADO

  
Greg Mikolai, Mayor

ATTEST:

  
Keli Frasier, Town Clerk



**EXHIBIT A**

**SHALL THE TOWN OF PALISADE'S TAXES BE INCREASED BY \$200,000 ANNUALLY (FIRST FULL FISCAL YEAR INCREASE) AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER BY INCREASING THE TOWN'S LEVY OF AN OCCUPATION TAX BY \$4.00 FROM THE CURRENT \$2.00 TO \$6.00 PER DAY PER OCCUPIED ROOM ON THE SHORT TERM RENTAL (LESS THAN 31 CONSECUTIVE DAYS) OF ANY HOTEL ROOM; MOTEL ROOM; LODGING ROOM, MOTOR HOTEL ROOM, BED AND BREAKFAST GUEST ROOM; GUEST HOUSE ROOM; RECREATIONAL VEHICLE PARK, RESORT OR CAMPGROUND SPACE; OR OTHER SIMILAR ACCOMMODATION LOCATED IN THE TOWN;**

**AND SHALL ALL REVENUES DERIVED FROM SUCH TOTAL OCCUPATION TAX BE COLLECTED AND SPENT, WITH 67 PERCENT OF SUCH REVENUES DIRECTED TO A FUND TO PROMOTE SUSTAINABLE TOURISM AND 33 PERCENT TO FUND EMERGENCY SERVICES, INCLUDING, WITHOUT LIMITATION, FIRST RESPONDERS, FIRE, EMS, POLICE, AND SAFETY PERSONNEL, AS A VOTER APPROVED REVENUE CHANGE, AND IN CONNECTION THEREWITH SHALL THE TOWN BE AUTHORIZED TO COLLECT AND RETAIN OR EXPEND THE PROCEEDS OF SUCH TAX AND INVESTMENT EARNINGS THEREON FOR SUCH PURPOSES, NOTWITHSTANDING ANY APPLICABLE LIMITATION ON REVENUES AND EXPENDITURES, INCLUDING THE LIMITATIONS SET FORTH IN ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION**

**YES \_\_\_\_\_ NO \_\_\_\_\_**