

**CITY OF GREELEY, COLORADO  
ORDINANCE NO. 31, 2024**

**AN ORDINANCE SUBMITTING TO THE REGISTERED ELECTORS OF  
THE CITY OF GREELEY, AT THE COORDINATED ELECTION TO BE  
HELD NOVEMBER 5, 2024, THE QUESTION OF AUTHORIZING THE  
CITY COUNCIL TO EXTEND THE CURRENT SALES TAX ON FOOD**

WHEREAS, at the November 1992 general election, the citizens of Colorado adopted, as an amendment to the Colorado Constitution, the provisions of Article X, Section 20 of the Colorado Constitution ("TABOR"), which, among other things, require voter approval for certain exercises of state and local government powers relating to taxation, revenue-raising, spending and the incurrence of debt and other multiple-fiscal year financial obligations; and

WHEREAS, the City currently imposes a general 3.00% sales tax on the purchase of food pursuant to Article III of the Greeley City Code (such sales tax is referred to herein as the "general 3.00% food sales tax"); and

WHEREAS, in addition to the general 3.00% sales tax imposed on the purchase of food, the City's existing Quality of Life tax currently imposes a 0.30% tax on the purchase of food, and the City's existing Public Safety tax currently imposes as 0.16% tax on the purchase of food, resulting in an aggregate sales tax of 3.46% on the purchase of food; and

WHEREAS, the City Council (the "Council") has determined, and hereby determines, that it is in the best interests of the health, safety and welfare of the people of the City that the registered electors of the City be given an opportunity at the November 5, 2024 coordinated election to vote "yes" or "no" with respect to the question of authorizing the Council to extend the general 3.00% food sales tax, as currently imposed, for the purpose of financing capital projects as described in the ballot title set forth below; and

WHEREAS, it is the intent of the City to comply with TABOR in submitting such sales tax extension question to the registered electors of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF GREELEY, COLORADO:

**Section 1.** All actions heretofore taken (not inconsistent with the provisions of this ordinance) by the Council or the officers of the City directed toward the submission of such sales tax extension question to the registered electors of the City, are hereby ratified, approved and confirmed.

**Section 2.** The City Clerk is hereby authorized and directed to take all action necessary or appropriate to submit the sales tax extension question to the registered electors of the City as a ballot issue at the November 5, 2024 coordinated election, the ballot title for which shall be in substantially the following form:

**CITY OF GREELEY GENERAL SALES TAX ON FOOD EXTENSION**

**WITHOUT RAISING TAXES, SHALL THE EXISTING VOTER-APPROVED GENERAL SALES TAX ON FOOD CURRENTLY IN EFFECT AT 3.00% BE EXTENDED UNTIL SUCH AUTHORIZATION IS ALTERED OR REPEALED BY GREELEY VOTERS OR GREELEY CITY COUNCIL FOR THE PURPOSE OF FUNDING THE FINANCING OR REFINANCING OF CITY CAPITAL IMPROVEMENT PROJECTS, INCLUDING WITHOUT LIMITATION THE ACQUISITION, CONSTRUCTION, IMPROVEMENT, MAINTENANCE, AND REPAIR OF:**

- **STREETS,**
- **PARKS,**
- **RECREATIONAL FACILITIES, AND**
- **PUBLIC BUILDINGS**

**WITH SUCH EXPENDITURES TO BE SUBJECT TO INDEPENDENT REVIEW BY A CITIZENS COMMITTEE, AND SHALL THE PROCEEDS OF SUCH TAX AND THE INCOME FROM THEIR INVESTMENT BE COLLECTED, KEPT, AND SPENT AS A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO ANY REVENUE OR EXPENDITURE LIMITS THAT WOULD OTHERWISE APPLY?**

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

The Council hereby authorizes and directs the City Clerk to certify such ballot issue to the Weld County Clerk and Recorder and hereby sets and fixes the foregoing as the ballot title by which such ballot issue is to be submitted. Any protests or contests concerning the ballot title set forth above shall be initiated and conducted in the time and manner set forth in Section 1-11-203.5, Colorado Revised Statutes. The City Clerk, or the Council by resolution, may make such changes in the ballot title set forth above as may be necessary or appropriate to conform to applicable law. Notice of the election, including submission of the ballot issue, shall be given, and the election shall be held and conducted and the results thereof shall be determined, in conformity with the Uniform Election Code of 1992, the Charter and ordinances of the City, and other applicable provisions of the Constitution (including, without limitation, Article X, Section 20 thereof) and the laws of the State of Colorado. Nothing in this ordinance or the ballot issue shall preclude application of such revenues to the continuation (with such changes as the Council may provide) of the City's rebate program for low-income City residents, presently provided for in Ordinance No. 39, 2015.

**Section 3.** If the ballot issue is approved, the Council shall be authorized to continue presently existing provisions or to make other provisions (not inconsistent herewith) for the application of revenues derived from such extended general 3.00% food sales tax to the funding of the acquisition, construction, maintenance, improvement, and repair of capital projects, as described in such ballot title, including, without limitation, the application and pledge of such revenues for principal, interest and other payments and as security for presently outstanding and future bonds and other capital financing.

**Section 4.** If the ballot issue is approved, the Council shall appoint a committee of City residents (with the criteria of such appointments to be determined in the sole discretion of the Council) to review the schedule of capital projects planned to be funded by the general 3.00% food sales tax. Such committee shall, prior to the annual budget adoption, review the proposed projects and submit any questions or comments regarding the same to the Council for review. The Council shall consider any questions and comments raised by the committee prior to budget adoption. Notwithstanding the committee’s independent review, the final determination to finance any particular project remains within the sole discretion of the Council.

**Section 5.** The City hereby exercises its power as a home rule municipality, pursuant to Article XX of the Colorado Constitution, to supersede any and all laws of the State of Colorado which may be in conflict herewith.

**Section 6.** The invalidity or unenforceability of any provision of this ordinance shall in no way affect the validity or enforceability of the remainder of this ordinance.

**Section 7.** Following passage of this ordinance on first reading, it shall be published in full in the Greeley Tribune. Immediately upon its final passage, this ordinance shall be recorded in the City book of ordinances kept for that purpose, shall be authenticated by the signatures of the Mayor and the City Clerk, and shall be published in full or by reference in the Greeley Tribune, a legal newspaper of general circulation of the City. The City Clerk is authorized to include in such publications any additional information that the City Clerk may deem necessary or appropriate.

**Section 8.** This Ordinance shall be immediately effective on the 5th day following final publication as authorized by Section 3-16 of the Greeley Municipal Charter.

**INTRODUCED, READ AND ORDERED PUBLISHED THIS 6<sup>TH</sup> DAY OF AUGUST 2024.**

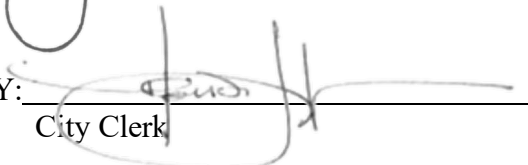
**PASSED AND ORDERED PUBLISHED BY REFERENCE THIS 20<sup>TH</sup> DAY OF AUGUST 2024.**



[SEAL]  
Attest:

CITY OF GREELEY, COLORADO

BY:   
Mayor John Gates

BY:   
City Clerk