

TAXATION AND FINANCE

TAX POLICY

CCI supports a comprehensive review and restructure of policies on collecting and distributing tax revenues, as well as tax surpluses. We support intergovernmental cooperation and will work to implement such collaboration.

CCI believes tax policy reform should ensure that the powers granted to counties and the funding mechanisms available are sufficient to address county responsibilities. Tax policy reform should create a fair and equitable distribution of the property tax burden among all property. County resources should be broadened and diversified to eliminate regressivity and lessen the reliance on property taxation. CCI supports examination of all legislative alternatives to ensure local government has adequate authority to meet its statutory responsibilities and the expectations of residents. CCI supports allowing counties flexibility in the use and deposit of county revenues. CCI believes counties should be involved in reviewing any proposal concerning the use of surplus tax revenues to ensure that the needs in various areas of the state are considered.

TAX INCREMENT FINANCING

CCI supports giving boards of county commissioners the authority: (1) to approve the use and the amount of the county portion of revenues designated in a proposed urban renewal plan for tax increment financing; and (2) to establish mechanisms to ensure that a proposed urban renewal project meets the current statutory requirement of ameliorating blight or slum conditions. CCI supports giving similar authority to the state with respect to state revenue impacts and a project's statutory compliance.

PROPERTY TAX-FUNDED PROGRAMS

In order to preserve counties' ability to fulfill their statutory duties, CCI supports requiring the state to reimburse local governments and districts for any loss in property tax revenues caused by constitutional or statutory changes. CCI supports allowing counties to reduce funding for or eliminate programs neither controlled nor generated at the county level and funded by county tax revenues.

ASSESSMENT ISSUES

CCI supports clear and consistent standards for assessors to follow in classification and valuation of property. CCI also supports changes in the classification of agricultural real property for property tax purposes that will prevent abuses of the classification and permit agricultural classification for only bonafide agricultural operations. CCI supports fair and equitable assessment of state valued properties.

As a general matter, CCI supports requiring petitioners/taxpayers to exhaust their local remedies before they appeal a decision to the Board of Assessment Appeals (BAA), requiring the evidence considered at a BAA hearing be the same as that presented at the local hearing, and that evidence based on mass appraisal valuation practices be sufficient and acceptable regarding valuation of residential properties. CCI further supports amendments to the existing BAA appeals process requiring appropriate fees and disclosures.

STATE FUNDS/TABOR

CCI supports allowing counties to treat all funds transferred from another governmental entity, as “pass through” funds, not subject to the revenue and spending limits established under article X, section 20 of the Colorado Constitution. CCI supports a constitutional amendment enabling a county to institute a real estate transfer tax upon an affirmative vote of local residents.

PROSECUTION, COURT FACILITIES AND SECURITY COSTS

CCI supports a more reasonable and equitable funding arrangement for judicial functions mandated to counties, including the district attorney’s office and court-related facilities and security costs.

INMATE HOUSING COSTS

CCI supports timely and adequate reimbursement for housing state inmates in county facilities. CCI also supports state action to alleviate the existing backlog of state inmates in county facilities.

FINANCING GROWTH

CCI supports allowing counties to meet the need for additional government services required by growth through mechanisms that mitigate the costs of growth, including fair and equitable impact fees and real estate transfer taxes. CCI also supports transferable/purchase development right programs and the use of conservation easements/leases.

SEVERANCE TAX/MINERAL LEASE FUNDS

It is crucial local governments have the funds necessary to address the impacts of the energy industry and increase their economic viability. Therefore, CCI supports the continued allocation of severance tax and federal mineral lease revenues to areas of the state that are socially and economically impacted by the development, processing or energy conversion of minerals and mineral fuels. CCI is strongly opposed to any diversion or taking of the local government severance and or mineral lease tax funds by the Governor or General Assembly.

LIMITED GAMING

CCI supports Colorado's constitutional provisions on limited gaming. Decisions by the Limited Gaming Control Commission should continue to provide appropriate and adequate support for limited gaming communities and contiguous communities to mitigate the direct impacts on those communities created by the growth and development of the gaming industry.

CCI is strongly opposed to diversion of local gaming revenue by the Governor or General Assembly.