

**De-Bruced Counties
Colorado Counties, Inc.**

December 2019

Counties that Passed "Broad" Spending Limit Waiver Questions Exempting <u>All</u> Revenues from TABOR	Waived 5.5% Limit (YES/NO)	Time Limit (YES/NO)
Adams <i>2002 - "...collect, retain and spend all revenues and other funds received from any source..."</i>	YES	NO
Alamosa <i>1997 - "...collect, retain and expend all revenues and other funds collected from any source..."</i>	YES	NO
Archuleta See 'Narrow' worksheet. A series of questions over many years lead to the 'broad' debrucing of Archuleta	YES	NO
Baca <i>1995 - "...collect, retain and expend all revenues and other funds collected from any source..."</i>	NO	NO
Bent <i>1993 - "...collect, retain and expend all revenues and other funds..."</i>	NO	NO
Boulder <i>2005 - "Collect, retain and expend all revenues and other funds collected in 2005 and each subsequent year"</i>	NO	NO
Chaffee <i>1993 - "...retain revenue from sources not excluded from fiscal year spending..."</i>	NO	NO
Cheyenne <i>1996 - "...collect, retain and expend the full amount of revenues, including grants and any other revenues received..."</i>	NO	NO
Clear Creek <i>1999 - "...accept, retain, and spend...the full proceeds and revenues received from any sources..."</i> <i>(Note: In 1994, Clear Creek successfully passed a question that debruced the county's sales tax, lodging tax, non-federal grants and other state revenues.)</i>	YES	NO
Conejos <i>1996 - "...collect, retain and expend the full proceeds of the county taxes, grants, fees and other revenues..."</i>	NO	NO
Costilla <i>1997 - "...collect, retain and expend the full proceeds of the county taxes, grants, fees and other revenues, and other funds collected..."</i>	NO	NO
Crowley <i>1994 - "...collect, retain and expend all revenues and other funds collected..."</i>	NO	NO
Custer <i>1997 - "...collect, retain and spend all revenues and other funds collected..."</i>	YES	NO
Denver <i>2012 - "...shall the City and County of Denver be authorized to collect, retain and spend all tax revenue derived from the city's existing gross tax rates to the extent those revenues exceed the constitutional limitation on tax revenue, also known as TABOR, beginning in 2013, provided that in no event shall the city increase the maximum lawful property tax rate without prior voter approval..."</i>	NO	NO
Dolores <i>2000 - "...collect, retain and expend the full amount of revenues including grants and any other revenues..."</i>	YES	NO
Douglas <i>1997 - "...collect, retain and spend all revenues and other funds received from any source..."</i>	YES	NO
Eagle <i>1995 - "...collect, retain and expend all revenues and other funds collected..."</i>	NO	NO

Fremont <i>2014 - "...to retain and spend all revenues received by the county from the imposition of the current property tax mill levy of 12.294 and the 2.5% sales and use tax for county governmental operations..."</i>	YES	NO
Garfield <i>1994 - "...receive, retain and expend all sales and use tax, property tax, fees and non-federal grants and all other revenues..."</i>	NO	NO
Grand <i>1996 - "...collect, retain and expend all revenues and other funds collected from any source..."</i>	YES	NO
Gunnison <i>1996 - "...keep and spend...any excess revenues from grants, fees, interest, sales tax, and all other revenue sources..."</i> <i>2000 - "...collect, keep and expend all revenues it receives from its property tax levy in 2001 and each year thereafter..."</i>	NO NO	NO NO
Hinsdale <i>1994 - "...to increase its revenue and expenditure limitations...to receive and expend state grants; and to receive and expend all sales tax, use tax, property tax and fees..."</i> <i>2006 - "...revenues be retained...for operating expenses...collect, retain, budget and spend the increased revenues..."</i>	NO YES	NO NO
Huerfano <i>2007 - "...collect and spend or reserve all revenues of the county from existing property and sales taxes, non-federal grants and other revenue sources in the year 2007 and thereafter for the purpose of funding capital projects, road and bridge maintenance, public safety, human services and other county services..."</i>	YES	NO
Jackson <i>1999 - "...collect, retain and to expend the full revenues which are authorized under law or which may lawfully be received by Jackson County from any source..."</i>	YES	NO
Kiowa <i>1997 - "...collect, retain and expend the full amount of revenues, including grants and any other revenues received..."</i>	NO	NO
Kit Carson <i>1997 - "...collect, retain and expend the full amount of revenues, including grants and any other revenues received..."</i>	NO	NO
La Plata <i>2002 - "...collect and spend or reserve all revenues of the county from existing property and sales taxes, non-federal grants and other revenue sources..."</i>	YES	NO
Lake <i>2011 - "... collect, retain and expend all revenues and other funds from any source..."</i>	YES	NO
Larimer <i>1999 - "...collect and keep and expend all county revenues, including interest..."</i>	YES	NO
Las Animas <i>2017 - "...receive, retain and spend in the year 2018 and each subsequent year, all revenues..."</i>	YES	NO
Lincoln <i>1995 - "...retain, appropriate, and utilize...the full proceeds and revenues received from every source whatsoever..."</i>	NO	NO
Logan <i>1997 - "...retain, appropriate, and utilize...the full proceeds and revenues received from every source whatsoever..."</i>	NO	NO
Mineral <i>1995 - "...retain revenue from all sources not excluded from fiscal year spending..."</i>	NO	NO
Moffat <i>1996 - "...collect, retain and expend all revenues and other funds..."</i>	NO	NO
Montezuma <i>2002 - "...collect and spend or reserve all revenues and funds..."</i>	YES	NO

Morgan <i>1996 - "...collect and receive, retain and expend all revenue and other funds from any source..."</i>	NO	NO
Otero <i>1995 - "...collect, retain and expend all revenues and other funds collected..."</i>	NO	NO
Ouray <i>1997 - "...retain, expend and benefit from all non-property tax revenues..."</i> <i>2002 - "...collect, retain and expend all revenues and other funds collected from Ouray County property tax mill levy..."</i>	YES	NO
Phillips <i>1995 - "...retain, appropriate and utilize...the full proceeds and revenues received from every source whatever..."</i>	NO	NO
Pitkin <i>1994 - "...collect, retain and spend its full revenues from all sources (including grants)..."</i>	NO	NO
Prowers <i>1994 - "...retain, appropriate, and utilize, by retention for reserve, carry-over fund balance or expenditure the full proceeds and revenues received from every source whatever..."</i>	NO	NO
Rio Blanco <i>1996 - "...collect, retain and spend all revenues and other funds..."</i>	YES	NO
Rio Grande <i>1999 - "...retain and expend all revenues collected..."</i>	YES	NO
Saguache <i>1996 - "...collect and expend the full revenues generated...from its existing tax rates, to receive and expend state grants and fund from other sources, and to receive and expend all sales and property tax revenues..."</i>	YES	NO
San Juan <i>1995 - "...collect, retain and expend...the full amount of all revenues from sales and property taxes, fees and all other sources, including grants..."</i>	YES	NO
San Miguel <i>1994 - "...be authorized to increase its revenue and expenditure limitations...from all revenues generated from the county's property tax mill levy, sales and use taxes, as well as all other lawful sources of county revenue..."</i> <i>2005 - "Beginning in 2006, any and all revenues generated from the County's property tax mill levy, sales and use tax as well as all other lawful sources of county revenue to be expended for all lawfully authorized county purposes"</i>	YES NO	NO NO
Sedgwick <i>1996 - "...retain, appropriate and utilize...the full proceeds and revenues received from every source whatsoever..."</i>	YES	NO
Summit <i>1998 - "...collect, retain and expend...all revenues and other funds from any source..."</i>	NO	NO
Teller <i>1997 - "...collect, retain and expend all revenues, gaming revenues and other funds..."</i>	YES	NO
Washington <i>1996 - "...collect, retain and expend the full amount of the revenue generated...by interest on invested funds, by its existing sales and use tax rates, by severance tax, by non-federal grants...and funds from all sources..."</i>	YES	NO
Yuma <i>2004 - "...collect, retain and spend all revenues and other funds collected from any sources, effective for taxes that are due January 1, 2005 and continuing thereafter..."</i>	YES	NO
TOTAL Counties = 51		

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Counties that Passed "Narrow" Spending Limit Waiver Questions (i.e. source, time or purpose limited) Note: Tax increase/extension questions are not included. Also, be sure to check the accompanying "broad" spending limit waiver compilation table which lists those counties who have broadly waived all spending limits.	Waived 5.5% Limit (YES/NO)	Source/ Purpose/Time Limitation
Adams		
2000 - "...Adams County Library System be authorized to collect, retain and spend all revenues and other funds received from any source during the year 2000, and in each subsequent year thereafter..."	YES	S / P
2006 - "...existing one-half of one percent sales tax be extended twenty years from its current expiration date of December 31, 2008 through December 31, 2028...with 40% of revenues to be shared among the county and the incorporated cities and towns...for road and bridge projects and 60% ...used for Adams County Justice Center..."	YES	S/T/P
Alamosa		
2003 - "...shall any Alamosa County Events and Facilities Local Marketing District Established by Alamosa County be authorized to collect, retain, and expend all revenues and funds from any source, during 2003 and subsequent years..."	YES	S / P
Arapahoe		
1995 - "...collect, retain and expend the full proceeds from...(iii) grant funds...and (v) all other non-tax revenue sources..."	NO	S
Archuleta		
1994 - collect, retain and expend additional revenues for 4-year period	NO	T (4 years)
1999 - "...collect and spend, or reserve...all excess revenues and other funds...from any source other than that generated by the Archuleta County mill levy..."	NO	S
2006 - "... collect, retain, spend and reserve all revenues derived from property taxes under its current property tax levy...in 2007 and in each subsequent year through 2011..."	YES	T (4 years)
2010 - "...extend indefinitely and continue to collect, retain and spend all revenues derived from property taxes...for the purpose of funding general Archuleta County Government operations..."	YES	S
Baca		
2005 - "Collect, retain and spend all revenues received from mill levy"	NO	S
Boulder		
1997 - "...shall \$461,306 in grants from the state of Colorado, other governments and non-profit organizations and revenues from provisions of services to other governments received and expended by Boulder County in 1996, be retained by the county..."	NO	S
1997 - "...shall grants from the state of Colorado...and revenues from provision of services to other governments...be retained by the county and exempted..."	NO	S
2000 - "...be authorized to collect, retain and expend all revenues from interest earnings on fund balances, fees paid for contracted sheriff's services, fees paid pursuant to contract for public services and public capital facilities, payment of fines and employee contributions to county health and dental benefit plans..."	NO	S
2004 - "...retain and expend revenues collected for 2004 up to \$4.7million in excess of the county's fiscal year spending and property tax revenue limits...and be included in the county's fiscal year spending and property tax revenue bases for FY 2005 and all future years..."	NO	S
Broomfield		
1993 - "...collect and increase fiscal year spending such that full revenues generated ...by existing mill levy...may be expended..."	NO	S
*Note - waiver occurred when Broomfield was a city.		

2001 - "...uniform county sales and use tax rate of .4% and be combined with the present city of Broomfield sales and use tax rate...to be collected and spent in accordance with existing ordinances of the city or Broomfield..."	NO	S
Chaffee		
2006 - "...imposition of an additional property tax levy at a rate not to exceed 0.5 mill...for the holding and sheltering of impounded and relinquished animals...be collected, retained and spent by the county..."	YES	S/P
Clear Creek		
2005 - "Receive and spend all proceeds...", "1 mill increase for 2006 only to fund a new animal shelter"	YES	T / P (2006 only)
Denver		
2005 - "Retain and spend all city and county tax revenues for ten fiscal years beginning with the 2005 fiscal year..." (Denver's property tax revenue limitation remained in place)	NO	T (10 years, 2005-2015)
2006 - "...sales and use tax increased \$12 million annually, commencing January 1, 2007...through December 31, 2016...for the sole purpose of funding the Denver Preschool Program ...collected and spent in each fiscal year..."	YES	T/S/P (10 years)
Delta		
1995 - "...shall the county of Delta, Colorado, be permitted to collect, retain and expend the full proceeds of the county's existing 2% sales tax and non-federal grants..."	NO	S
2000 - "...collect, retain and spend or reserve all revenues from its existing property tax effective January 1, 2001 and expiring December 31, 2004 with the revenues...to be appropriated to the capital projects fund for the specific purpose of constructing, improving and maintaining county road 3900...and county road 1825..."	NO	T / P
2004 - "...collect and retain and spend or reserve all revenues from existing property tax, effective January 1, 2005 and expiring December 31, 2009..."	NO	S / T
Dolores		
1993 - "Shall Dolores County Revenues and spending in the years ending December 31, 1993 and December 31, 1994 be increased by the full amount collected by Dolores County for its current levy in 1992 and for past due taxes received...in an amount not to exceed \$577,175 in 1993 and \$452,475 in 1994..."	YES	T (1993-1994)
Douglas		
1994 - collect, retain and expend excess revenue		
El Paso		
2000 - "...collect, retain and spend all revenues generated for the year 1999, up to and including but no more than \$381,483...for the purposes of expanding and enhancing the Bear Creek Nature Center..."	NO	T / P
2004 - "...shall the EL Paso Department of Public Health and Environment be authorized to collect, retain, and spend all revenues received in 2004 and thereafter..."	NO	P
2014 - "Shall the county of El Paso, Colorado be permitted to retain and expend \$2,044,758 in excess revenue restricted only to fund improvements to trails, etc...with the understanding that such excess revenue would otherwise be refunded only to owners of taxable real property as a one-time \$8.41 credit on property tax statements..."	NO	S/P/T (FY 2013 only)
Elbert		
1996 - "...retain all revenues from building and other development related fees, exactions and permits, and revenues, cost reimbursements and grants from other governments..."	YES	S
Fremont		
1994 - "...collect, and retain the full revenues generated...from grants awarded to Fremont County from the state of Colorado..."	YES	S
1997 - "Shall Fremont County be authorized to collect and retain the full revenues generated during 1998 and each subsequent year from fees, costs and revenues collected as a result of services and duties performed by the Fremont County Sheriff's Department, and expend such fees, costs and revenues...for the purpose of providing additional, essential police protective services..."	NO	S / P
2003 - "Shall the County of Fremont be permitted, in 2002 and in each subsequent year thereafter, to collect, retain and spend all lodging tax revenues received by the County..."	YES	S / P
2006 - "...extend existing 2% county lodging tax...until and through December 31, 2016..."	NO	S/P/T

<p>2007 - "...shall the county of Fremont be authorized in 2007 and in each subsequent year through tax year 2015 to retain and spend all revenues received by the county from the imposition of the current property tax mill levy ...for county governmental operations including maintenance and repair of roads, maintenance of public facilities and providing services to families in Fremont Count..."</p>	YES	S/T
<p style="text-align: center;">Gilpin 1993 - collected gaming tax revenue</p>		
<p style="text-align: center;">Grand 1994 - "...Shall the County of Grand existing one percent sales tax...be spent for county general purposes in addition to capital improvements..."</p>	NO	S / P
<p style="text-align: center;">Hinsdale 2006 - "...mill levy...be increased by 6.9 mills...which would result in additional revenue for fiscal year 2007 and additional revenue thereafter in amounts..."</p>	NO	S
<p style="text-align: center;">Lake 1996 - "...collect and retain...all revenue sources except property taxes..."</p>	YES	S
<p>1994 - "...collect, retain and spend or reserve all revenues from its existing sales tax and property tax, non-federal grants and any and all county fee and revenue sources, effective January 1, 1994 and expiring December 31, 1997..."</p> <p>1997 - "...collect, retain and spend or reserve all revenues from its existing sales tax and property tax, non-federal grants and any and all county fee and revenue sources for 1998 through December 31, 2002 (Five years)..."</p>	YES YES	T (1994 - 1997) T (1998 - 2002)
<p style="text-align: center;">Las Animas 2005 - "Expend all monies remaining as of 2005 in the county jail and public safety center sales and use tax fund to be used for acquisition of capital improvements for the county sheriffs department"</p> <p>2005 - "Collect, retain and expend in 2006 and four years thereafter all revenues from all sources"</p> <p>2005 - "Accept, retain and spend full proceeds and revenues received from all grants awarded in 2006 and each year thereafter"</p>	NO NO NO	T / P (up to 2005) T (from 2006-2010) S
<p style="text-align: center;">Logan 1994 - "...accept and expend a grant from the state of Colorado in the amount of \$1,000,080 to replace county bridge..."</p>	NO	S / P
<p>2006 - "...collect, retain and spend all revenues, including grant funds and impact fees on and after January 1, 2006...except that revenue from the county's property tax shall remain subject to the revenue limitations...with any such revenues collected, retained or spent in excess of the limits...to be used for law enforcement, county road and bridge improvements and maintenance and public health and human services purposes..."</p>	NO	S
<p style="text-align: center;">Mesa 2002 - "...shall Mesa County, Colorado, beginning in 2002 and for two consecutive years thereafter, be allowed to retain and spend all railroad cost share funds it receives for the 30 road underpass project..."</p> <p>2018 - "...shall Mesa County be authorized to collect, retain and spend the full proceeds from any grant revenue received from the state of Colorado, and any revenue received by Mesa County and passed through to another entity...starting January 1, 2019 and thereafter."</p>	NO NO	S / T / P 2002-2004 S
<p style="text-align: center;">Ouray 1994 - "...collect, retain and expend the full proceeds of the county's existing 1% sales tax..."</p>	NO	S
<p style="text-align: center;">Park 1995 - "Shall the County of Park, Colorado be authorized to collect, retain and expend the full revenues generated by the county of Park, from the operation of the Park County Jail Facility in 1995 and subsequent years, for operating, maintenance, lease payments, existing debt service and other jail facility expenses..."</p> <p>1995 - "...receive, collect, retain and expend the full revenues generated...from the monies received from grants to Park County..."</p>	NO NO	S / P S

<p>1998 - "...receive, collect, retain and expend revenue from interest and investment earnings on all county funds in 1998 and in every subsequent year thereafter, and receive, collect, retain and expend revenue from the state government in calendar year 1999 and in every subsequent year thereafter..."</p> <p>1998 - "...receive, collect, retain and expend revenue from federal, other local and district governmental entities in calendar year 1999 and in every subsequent year thereafter..."</p> <p>2006 - "Shall the existing park County 1% sales tax be reauthorized...for the period beginning January 1, 2009 and ending december 31, 2018...with revenues...to be used exclusively for the preservation, protection, acquisition..of Park County's remaining water resources..."</p>	<p>NO</p> <p>NO</p> <p>NO</p>	<p>S</p> <p>S</p> <p>S/P/T (2018)</p>
<p align="center">Phillips</p> <p>2005 - "Request to apply the Phillips County sales tax to the same taxable transactions for farm equipment as the state sales tax applies"</p>	<p>NO</p>	<p>S / P</p>
<p align="center">Pitkin</p> <p>1993 - "Shall the Roaring Fork Transit Agency (RFTA) be permitted to collect and spend the full proceeds of (1) the existing Pitkin county 1% transit sales tax and (2) RFTA's fare and other revenues, effective January 1, 1993 and thereafter..."</p> <p>1994 - "...retain and spend up to \$500,000 in revenues from 1993 which exceed the limit otherwise allowed...which revenues were received in 1993 as a grant from the Colorado department of Transportation..."</p> <p>2002 - "...collect, retain and spend \$800,000 of property tax revenues collected in 2002...in each subsequent year through 2006,...dedicated for the sole purpose of providing stable funding to health and human services and community non-profit programs..."</p> <p>2006... "for five years...an increase in the county's property tax levy...for health and human services...and shall Pitkin County be entitled to collect, retain and spend the full revenues..."</p>	<p>NO</p> <p>NO</p> <p>YES</p> <p>YES</p>	<p>S / P</p> <p>S / T (2003)</p> <p>S / T / P (2002 - 2006)</p> <p>S/T/P (2007-2012)</p>
<p align="center">Pueblo</p> <p>1996 - "...retain \$1,350,199 collected in 1995 and spend \$250,000 to acquire 10 sheriff vehicles to be used for law enforcement purposes and \$1,100,199 for county road improvements including the extension of Lane 36 from highway 50 to the airport industrial park..."</p> <p>2001 - "...continue to retain the \$1,100,199 of excess revenues from fiscal year 1995 previously approved by the voters on November 5, 1996 for an additional access route into the airport industrial park and to now expend those funds on the extension of William White boulevard ..."</p> <p>2006 - "shall be expended to pay the costs of acquiring, constructing and equipping a new city-county health department facility and recreation and road projects...collect, retain and expend all funds collected in 2006 through 2010..."</p>	<p>YES</p> <p>YES</p> <p>NO</p>	<p>T / P 1995</p> <p>T / P</p> <p>P/T (2010)</p>
<p align="center">Routt</p> <p>1995 - "May Routt County keep \$589,764 in excess revenue from grants, fees and interest received and spent by Routt County in fiscal year 1994 primarily for capital improvements and operations at the Yampa Valley Regional Airport and for county services..."</p> <p>1995 - "...keep and spend for county services any excess revenues from grants, fees, interest and sales and use tax..."</p> <p>1998 - "...keep and spend for any legal purpose any excess revenues from grants, fees, interest, sales and use taxes and other non-property tax revenues...in fiscal year 2000 and thereafter..."</p> <p>2005 - Collect and spend all revenues from a "1.5 mill levy increase for tax year 2005 through 2025 to be used solely for preservation of natural lands, land that preserve water quality, wildlife habitat, working ranches, and scenic landscapes and vistas(2% spent on administration)"</p>	<p>NO</p> <p>NO</p> <p>NO</p> <p>YES</p>	<p>S / T / P 1994</p> <p>S</p> <p>S / T (post 2000)</p> <p>S / T / P 2005 - 2025</p>
<p align="center">Summit</p> <p>2005 - "Retained and spend as a voter-approved revenue change a 0.5 mill increase for ten years to fund early childhood care and learning"</p>	<p>YES</p>	<p>S / T / P (ten years, 2006-2016)</p>

<p style="text-align: center;">Teller</p> <p>1994 - "...receive and expend grant funds which the county anticipates it may receive from the emergency medical services division of the Colorado Department of Health, or from any other state agency, up to a potential grant level of \$100,000 as well as any additional grant proceeds received in this or any other future year?"</p>	NO	S / P
<p style="text-align: center;">Washington</p> <p>2006 - "...county wide sales and use tax in the amount of 1.5% per \$1.00 for the purpose of providing healthcare services...for the Washington County ambulance service, county clinic and the washington county nursing home..."</p>	YES	S/P
TOTAL Counties = 35		