

In accordance with Colorado law, the Gilpin County Board of County Commissioners (hereinafter "Board") wishes to inform the public that on August 26, 2025, at a regularly scheduled meeting, the Board voted to approve and adopt the following Resolution:

RESOLUTION NUMBER 25-100

BOARD OF COUNTY COMMISSIONERS FOR THE COUNTY OF GILPIN

A RESOLUTION PROVIDING FOR THE SUBMISSION TO THE REGISTERED, QUALIFIED ELECTORS OF UNINCORPORATED GILPIN COUNTY, A QUESTION AUTHORIZING THE LEVY OF AN ADDITIONAL FOUR PERCENT (4%) LODGING TAX ON THE RENTAL FEE, PRICE, OR OTHER CONSIDERATION PAID OR CHARGED FOR THE LEASING, RENTAL, SALE, OR FURNISHING OF A ROOM OR ACCOMMODATION FOR A SHORT-TERM PERIOD IN ORDER TO SUPPORT TOURISM, AND FUNDING WITHOUT LIMITATION, PUBLIC INFRASTRUCTURE MAINTENANCE OR IMPROVEMENTS, HOUSING AND CHILDCARE FOR THE TOURISM-RELATED WORKFORCE, AND OTHER WORKERS IN THE COMMUNITY SAID QUESTION TO BE SUBMITTED AT THE ELECTION TO BE HELD NOVEMBER 4, 2025; PRESCRIBING THE FORM OF BALLOT QUESTION FOR SUBMISSION AT SAID ELECTION; AND PROVIDING FOR CERTIFICATION OF THE ELECTION QUESTION TO THE COUNTY CLERK AND RECORDER.

WHEREAS, in 1987 counties were statutorily authorized per C.R.S. § 30-11-107.5 to levy a two percent (2%) lodging tax on the rental fee, price, or other consideration paid or charged for the leasing, rental, sale, or furnishing of a room or accommodation for a short-term period (less than 30 consecutive days) if such lodging tax was approved by registered, qualified electors in an election. At that time, the lodging tax could be used by counties only for advertising and marketing purposes per C.R.S. § 30-11-107.5.

WHEREAS, on March 31, 2022, the General Assembly passed and the Governor signed HB 22-1117 amending C.R.S. § 30-11-107.5 to allow counties to use lodging tax revenue for additional purposes as set forth therein.

WHEREAS, House Bill 22-1117 expanded the allowable uses for lodging tax proceeds to also include childcare and housing for the tourism-related workforce, including seasonal workers and other workers in the community, as well as improvements and projects to support tourism, enhance visitor experiences, and address impacts visitors have on unincorporated counties. Such additional allowable uses include, without limitation, undertaking community projects benefiting visitors, workers, and residents in the areas of recreation, public safety, transportation and roads, housing, childcare, workforce, and historic preservation;

WHEREAS, on September 6, 2022, the Gilpin County Board of County Commissioners approved Resolution 22-23 with a vote of 3 to 0 to certify the Ballot Question relative to levying a two percent (2%) lodging tax within unincorporated Gilpin County;

WHEREAS, the two percent (2%) lodging tax was presented to the voters on the ballot for the November 8, 2022, election as Gilpin County Ballot Issue 1A, and the issue passed;

WHEREAS, on May 13, 2025, the General Assembly passed and the Governor signed HB25-1247 amending C.R.S. § 30-11-107.5 to allow counties to levy a maximum of six percent (6%);

WHEREAS, if levied, an additional lodging tax in Gilpin County would not apply within any municipality levying its own lodging tax. Currently, all Gilpin County municipalities, which include the City of Central and the City of Black Hawk, have their own lodging tax;

WHEREAS, if levied, an additional lodging tax in Gilpin County would, therefore, be limited to the unincorporated areas of Gilpin County. Accordingly, only the registered, qualified voters in unincorporated Gilpin County will vote on the question;

WHEREAS, the expanded uses for lodging tax revenue have created an opportunity to help improve the County for both its residents and visitors;

WHEREAS, pursuant to C.R.S. §§ 30-11-107(1)(d) and 30-11-107.5, the Gilpin County Board of County Commissioners (hereinafter “Board”) is authorized to apportion and order the levying of taxes as provided by law;

WHEREAS, the Board wishes to submit to the registered, qualified electors of unincorporated Gilpin County, at the election to be held on November 4, 2025, a question authorizing a four percent (4%) lodging tax to be added to the existing two percent (2%) lodging tax, raising the total lodging tax to six percent (6%) on the rental, fee, price, or other consideration paid or charged for the leasing, rental, sale, or furnishing of a room or accommodation for a short-term period (less than 30 consecutive days) in order to provide additional childcare, affordable housing opportunities for our local workforce, and public infrastructure maintenance and/or improves which will enhance visitor experiences by improving conditions, opportunities, and the quality of life for Gilpin County’s workforce and residents, which results in more positive interactions for everyone in Gilpin County including returning visitors and new visitors, who are excited to experience all that Gilpin County has to offer;

WHEREAS, Article X, Section 20 of the Colorado Constitution requires voter approval for, among other things, any new tax or tax rate increase, and for collecting, retaining, and expending certain moneys above established limits;

WHEREAS, this election shall be conducted by the Gilpin County Clerk and Recorder in accordance with the “Uniform Election Code of 1992,” Articles 1 to 13 of Title 1, C.R.S.; and

WHEREAS, the Board of County Commissioners of Gilpin County ask voters to vote in favor of this ballot issue as it will provide additional and needed resources the County can use to improve the quality of life for workers, residents, and visitors in Gilpin County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GILPIN, STATE OF COLORADO:

Section 1. Certification of Question to Clerk and Recorder for Election. The following question is hereby certified to the Gilpin County Clerk and Recorder and shall be presented at the election to be held on Tuesday, November 4, 2025. Notices required by C.R.S § 30-11-107.5(3)(e) and Article X, Section 20 of the Colorado Constitution shall be provided by the Clerk and Recorder.

Section 2. Form of Ballot Question. At the Election, there shall be submitted to a vote of the registered qualified electors of unincorporated Gilpin County the following title and question in substantially the form set forth below:

Ballot Title and Text:

GILPIN COUNTY BALLOT ISSUE 1A: Additional Lodging Tax to Support, Sustain, and Enhance Gilpin County for Our Residents, Workforce, and Visitors

SHALL GILPIN COUNTY TAXES BE INCREASED BY APPROXIMATELY \$348,500.00 ANNUALLY COMMENCING JANUARY 1, 2026, AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY IN EACH SUBSEQUENT YEAR, TO ALLOW FOR A FOUR PERCENT (4%) ADDITIONAL LODGING TAX TO BE ADDED TO THE EXISTING TWO PERCENT (2%) LODGING TAX, FOR A TOTAL OF SIX PERCENT (6%) LODGING TAX ON THE RENTAL FEE, PRICE, OR OTHER CONSIDERATION PAID OR CHARGED FOR THE LEASING, RENTAL, SALE, OR FURNISHING OF A ROOM OR ACCOMMODATION FOR A SHORT-TERM PERIOD [A PERIOD OF LESS THAN THIRTY (30) CONSECUTIVE DAYS] IN GILPIN COUNTY, EXCLUDING THE MUNICIPALITIES OF THE CITY OF CENTRAL AND CITY OF BLACK HAWK THAT CURRENTLY HAVE THEIR OWN ADOPTED LODGING TAX, WITH AT LEAST TEN PERCENT (10%) OF GILPIN COUNTY’S ADDITIONAL FOUR PERCENT (4%) LODGING TAX REVENUE TO BE USED FOR ADVERTISING AND MARKETING LOCAL TOURISM AND THE REMAINING NINETY PERCENT (90%) OF GILPIN COUNTY’S ADDITIONAL FOUR PERCENT (4%) LODGING TAX REVENUE TO BE USED FOR PURPOSES AUTHORIZED BY LAW, INCLUDING WITHOUT LIMITATION, PUBLIC INFRASTRUCTURE MAINTENANCE OR IMPROVEMENTS AND HOUSING AND CHILDCARE FOR THE TOURISM-RELATED WORKFORCE, INCLUDING SEASONAL WORKERS AND OTHER WORKERS IN THE COMMUNITY, AND SHALL THE FIRST YEAR REVENUES, AND

WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BE COLLECTED AND SPENT AS A VOTER APPROVED REVENUE CHANGE NOTWITHSTANDING ANY LIMITATION OR CONDITION UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

_____ YES/FOR

_____ NO/AGAINST

Section 3. Severability. If any part, section, paragraph, clause, or provision of this Resolution shall be adjudged to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect the remaining sections, paragraphs, clauses or provisions of this Resolution, it being the intention that the various parts hereof are severable.

Section 4. Actions. The officers and employees of Gilpin County are authorized and directed to take all actions necessary or appropriate to effectuate the provisions of this Resolution.

MOVED, READ AND ADOPTED by the Board of County Commissioners of the County of Gilpin, State of Colorado, at its regular meeting held the 26th day of August 2024.

ATTEST:

**COUNTY OF GILPIN, STATE OF
COLORADO, by and Through Its
BOARD OF COUNTY COMMISSIONERS**

signed
Kimberly Kaufman, Clerk to the
Board of County Commissioners

By: *signed*
Sandy Hollingsworth
Chair

absent
Susan Berumen
Commissioner

signed
Jeff Aiken
Commissioner

Commissioner Aiken moved to adopt the foregoing resolution. Commissioner Hollingsworth seconded. The roll having been called, the vote was as follows:

Commissioner Hollingsworth: yes

Commissioner Berumen: absent

Commissioner Aiken: yes

This Resolution passed by a 2 to 0 vote of the Board of County Commissioners of the County of Gilpin, State of Colorado