

**CITY OF WOODLAND PARK, COLORADO  
ORDINANCE NO. 1492  
(Series of 2025)**

**AN ORDINANCE OF THE CITY COUNCIL OF WOODLAND PARK, COLORADO,  
REPEALING THE PORTION OF THE CITY SALES TAX THAT SUPPORTS THE  
SCHOOL DISTRICT, THEREBY REDUCING THE CITY SALES TAX BY 1.09%.**

**WHEREAS**, Woodland Park voters first approved in 2016 increasing the City sales tax by 1.09% and pledging the proceeds of such tax to the Woodland Park School District for educational purposes set forth in the ballot measure, and

**WHEREAS**, the voters of the City recently reauthorized this tax, at a City election held on November 5, 2024, and

**WHEREAS**, in order to formalize the understanding of the City and the District regarding the collection and administration of this tax, the Parties have entered into an intergovernmental agreement (IGA) in 2016, which agreement has been revised from time to time, most recently with an "Addendum," dated August 29, 2024, and

**WHEREAS**, the central purposes of the IGA are to (a) enable to City, and City taxpayers, to periodically receive clear information from the District about how the proceeds of the City tax are spent, and (b) require that the District implement by a specific date, and maintain, a system of accounting that will enable the City and City taxpayers to readily ascertain how City tax proceeds are spent by the District, and

**WHEREAS**, the District has failed to meet its reporting obligations under the IGA, and submit in a timely manner how it spends approximately 3.5 million dollars of City tax proceeds annually, and

**WHEREAS**, the District's actions materially and directly frustrate the City Council's public trust obligation to City voters and taxpayers to see to it that City tax proceeds are spent as the law permits, and

**WHEREAS**, continued expenditure of City tax proceeds by the District, while the District fails to provide to the City and its taxpayers the oversight, accounting and reporting agreed to in the IGA is a violation of the City Council's fiduciary and public trust obligations:

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WOODLAND PARK, COLORADO, AS FOLLOWS:**

**Section 1.** The foregoing recitals are hereby incorporated as conclusions, determinations, facts and findings of the City Council.

**Section 2.** Section 3.08.030 A of the Woodland Park Code is amended by the addition of the following new language: "The 1.09% tax first levied for the benefit of the Woodland Park School District in 2016 and reauthorized by City voters at the November 5, 2024 City election

is repealed, effective July 1, 2025. This shall reduce the tax rate under this subparagraph to 3.00% on that date.”

- A. THE FOREGOING ORDINANCE IS HEREBY ADOPTED BY THE CITY COUNCIL OF WOODLAND PARK, COLORADO ON THIS \_\_\_ DAY OF \_\_\_\_\_, 2025.

City of Woodland Park

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Kellie Case, Mayor

ATTEST:

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City Clerk, Suzanne Leclercq