

**CITY OF WOODLAND PARK, COLORADO
ORDINANCE NO. 1496, Series 2025**

**AN ORDINANCE OF THE CITY COUNCIL OF WOODLAND PARK, COLORADO,
CONFIRMING THE REPEAL BY THE CITY COUNCIL ON MARCH 10, 2025 OF
THE PORTION OF THE CITY SALES TAX THAT FORMERLY SUPPORTED THE
SCHOOL DISTRICT, THEREBY REDUCING THE CITY SALES TAX BY 1.09%, AS
OF MARCH 10, 2025**

WHEREAS, On March 10, 2025, by emergency Ordinance No. 1492, the City Council of the City of Woodland Park repealed the portion of the City's sales tax that previously supported the Woodland Park School District, and

WHEREAS, because Council's action was by emergency ordinance, the City's sales tax rate was immediately reduced by 1.09%, to 3.00% and the City instructed retailers to begin collecting tax at the 3.00% rate, and

WHEREAS, the City Charter, at Section 7.7(c) provides that an emergency ordinance "shall not be in effect longer than ninety (90) days after passage", and

WHEREAS, pursuant to the TABOR Amendment to the Colorado Constitution, any tax, once repealed, whether by emergency ordinance or otherwise, may only be re-imposed by voters at an election, and

WHEREAS, notwithstanding the explicit command of the TABOR Amendment, the fact that Ord. 1492 was approved as an emergency ordinance has led some people to speculate or opine that the 1.09% tax might somehow be recreated or reimposed, once the 90 day period for effect of the emergency ordinance expires, and

WHEREAS, in order to clarify its intent and remove any doubt or speculation as to permanent effect of the Council's March 10, 2025, action repealing the tax, the Council wishes to memorialize such repeal with a regular, non-emergency ordinance,

**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of the Woodland Park School District in 2016 and reauthorized by City voters at the November 5, 2024 City election is repealed, effective March 10, 2025, thereby reducing the tax rate under this subparagraph to 3.00%."

THE FOREGOING ORDINANCE IS HEREBY ADOPTED BY THE CITY COUNCIL OF
WOODLAND PARK, COLORADO ON THIS _____ day of _____, 2025.

City of Woodland Park

Kellie Case, Mayor