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# 2023 VOTER GUIDE

The following are Independence Institute's voting recommendations based on our review of the statewide and select local ballot measures.

## STATEWIDE MEASURES

Recommendation  
**VOTE NO**

### Proposition HH

#### WHY WE OPPOSE PROPOSITION HH

*Proposition HH is a back-door tax hike that takes away TABOR refunds, and it creates a "new normal" of higher property taxes forever.*

When the legislature referred Proposition HH to the ballot, they wrote ballot language that fails to mention the tax increase and loss of TABOR refunds and instead paints it as a property tax reduction measure. If HH were a tax cut, it wouldn't be on the ballot. It's on the ballot because the state needs your permission to raise your taxes.

A 'yes' vote on HH means you consent to a state tax increase of up to \$12.5 billion over the next decade. It also gives the legislature unilateral authority to continue keeping your TABOR refunds indefinitely after that without ever asking you again! Over two decades, it allows the state to keep and spend an additional \$65 billion, and nearly \$200 billion over three decades.

**If you do not consent to a massive tax increase that will end your TABOR refunds while forfeiting your right to vote on it in the future, VOTE NO.**

On the property tax side, Proposition HH is meant to replace the Gallagher Amendment. Gallagher, which voters repealed in 2020, controlled the growth in property taxes over time. Prop HH would not reduce property taxes and it would not control the future growth in property taxes. Instead, it would lock in the record increase in property taxes and ensures property taxes always grow at same rate as property values in the future. A 'yes' vote means you're happy with this as the long-term replacement for the Gallagher Amendment.

**If you want a better deal that will provide real property tax relief now and ensure we never see a 40% property tax increase again, VOTE NO.**

Recommendation  
**VOTE NO**

### Proposition II

#### WHY WE OPPOSE PROPOSITION II

Like Proposition HH, Proposition II undermines TABOR—this time in order to dump more cash into Governor Polis's Universal Preschool (UPK) Program. The actual amount of tax collected under 2020's Prop EE, which raised taxes on nicotine products to pay for UPK, came in \$23.65 million higher than originally estimated. Normally, those taxes would be refunded to the wholesalers and distributors of the taxed products. This question would allow the state to retain that additional money for UPK.

The UPK Program has been fraught with challenges. It has drawn multiple lawsuits—some from [public school leaders frustrated with the program's tumultuous implementation](#), and some from [private providers who feel that the program infringes on their First Amendment religious liberties](#). Additionally, the program has failed to live up to its promise of providing full-day preschool for every eligible applicant. The state has [moved the goalposts](#) on which students qualify due to funding shortfalls.

In essence, Governor Polis is asking taxpayers to cover the difference between his promises and reality—all because the state's math didn't add up. We recommend a No vote.

Paid for by Taxpayers for a Better Deal, Katie Kennedy registered agent.

Independence Institute has established the issue committee "Taxpayers for a Better Deal" for all advocacy related to Proposition HH.

# LOCAL MEASURES

## Recommendation **VOTE NO**

### Douglas County School District MLO (Question 5A)

#### WHY WE OPPOSE DOUGLAS COUNTY SCHOOL DISTRICT MLO:

Douglas County School District is once again asking taxpayers for huge sums of money--\$66 million in mill override dollars for staff compensation and security staffing and nearly \$500 million in bonds to cover items ranging from career and technical education to facilities.

NO. The district, which touts itself as being friendly to school choice, ran a similar measure in 2022 that [excluded two charter schools within its boundaries](#) simply because they are authorized by the state rather than the school district. These schools serve roughly 2,000 students, many of whom live (and whose parents pay taxes) in Douglas County.

Critics warned that unfairly shortchanging these students could sink the measure in a tax-averse, conservative county. And, sure enough, the mill levy override failed by about 2,500 votes—roughly the number of voting parents in these two excluded schools. The bond failed more convincingly by more than eight points.

Voters can make their own determinations about the bond question. But until Douglas County School District begins upholding its promise to support school choice for all parents in the district, we recommend voting No on the mill levy override.

## Recommendation **VOTE NO**

### Fort Collins Ballot Issue No. 1

#### WHY WE OPPOSE FORT COLLINS BALLOT ISSUE NO. 1:

A referred measure from the Ft. Collins city council, this would raise sales and use taxes on all things except food for home consumption and manufacturing equipment (sales tax only exemption), by one-half of one percent for a period of 26 years. It is expected to raise about \$24 million or more per year and is allocated for three different goals related to park maintenance, combatting climate change, and public transit projects, specifically:

- Half of the revenue is for “the replacement, upgrade, maintenance, and accessibility of parks facilities and the replacement and construction of indoor and outdoor recreation and pool facilities.
- One-quarter of the revenue is for programs and projects to reduce greenhouse gas and air pollution in an attempt to reach the city’s ambitious goal of 100 percent renewable energy by 2030 and community-wide carbon neutrality by 2050.
- One-quarter of the revenue is for infrastructure improvements, purchasing equipment, and upgrading and expanding the city transit system.

Consumers are already dealing with stubborn inflation that has dramatically increased costs for most goods and services. Raising sales tax rates would only fuel that fire by further boosting consumer costs.

Furthermore, the measure’s vague language provides cover for potential budgetary mismanagement on the part of the city. The measure states that “the city may exercise its discretion in deciding the timing of spending for each category” and does not require the city to reconcile its spending to the terms of the measure until the end of 2030, a full seven years after the tax will have gone into effect.

Finally, combatting climate change and decarbonizing the electricity sector are well beyond the purview of a single city. To date, [not a single city](#) has attained 100 percent renewable energy despite substantial investment and political will to do so. Paying higher taxes to meet nebulous climate goals that would have a tiny impact on climate change even if they were met is a bad deal for Ft. Collins residents. We recommend voting No.

## Recommendation **VOTE NO**

### Fort Collins Ballot Issue No. 2

#### WHY WE OPPOSE FORT COLLINS BALLOT ISSUE NO. 2:

A referred measure from the Ft. Collins City Council, this would increase the city’s property taxes, starting in 2024 and continuing indefinitely, to fund city-owned “affordable housing” development as well as to provide subsidies for other affordable housing projects.

This measure is tone-deaf in light of the statewide crisis of skyrocketing property taxes currently facing Colorado homeowners. At a time when state lawmakers and policy experts are scrambling to come up with property tax relief, the City of Ft. Collins wants to increase those same taxes even further. It’s also just bad policy. “Affordable housing” will not be achieved in a sustainable way by intentionally increasing housing costs with mill levy hikes. The city would be better off reducing regulations and red tape for new home construction to address housing affordability. We recommend a No vote.

## Recommendation **VOTE NO**

### Littleton Question 3K: Permanent TABOR override on sales taxes

#### WHY WE OPPOSE LITTLETON QUESTION 3K:

Littleton voters approved sales tax Question 3A in 2021 for a series of capital improvements and construction projects. It was expected to generate \$10 million a year, but the economy has been strong enough that it has generated \$11.1 million a year instead. Question 3K would allow the city to retain the additional revenue.

Residents should vote against this if only to punish the city for dishonesty [in the FAQ](#) about 3K, which claims the measure isn’t a tax increase. Of course, it most certainly does amount to a tax increase, an 11% tax increase. If you buy something for \$15 and the clerk doesn’t give you change back, then the price is the \$20 bill you handed him.

Also, since the 3A increase was permanent, it makes sense that the city would find additional projects over time to spend it on. None of that

# LOCAL MEASURES CONT...

constitutes a “backlog,” and increasing the tax shouldn’t in any way delay projects that were on the original list, despite what the website says.

Finally, the FAQ appears to conflate general revenue with the 3A revenue, claiming that turning down 3K would somehow reduce 3A revenue from \$10 million to \$5 million. It appears to count a TABOR overage of \$4.8 million from the city’s overall revenue, which also needs to be refunded, and to attribute that refund entirely to 3A. We realize that it is in the nature of government to want to grow, but as long as it has to ask permission first, it should at least ask honestly, or be rapped sharply across the knuckles for lying. We recommend a No vote.

**Recommendation**  
**VOTE NO**

**Colorado Springs:  
TABOR override for a  
police academy**

**WHY WE OPPOSE A TABOR OVERRIDE FOR A POLICE ACADEMY:**

Colorado Springs residents will vote on giving up their local TABOR refunds in order to partially fund a new police academy. The city would get to keep roughly \$4.75 million which would be used as seed money to get more funding. Refurbishing an existing building would cost an estimated \$12 – 21 million, while a new building might cost as much as \$45 million.

While we are generally supportive of the idea of new police academy in the growing city, there’s no solid plan for building the academy, or even how to pay for the other 60 – 90 percent of the cost. The \$4.75 million wouldn’t even get the project to groundbreaking. Funding a project without a plan is a time-tested recipe for overruns, delays, and inevitable requests for even more tax money. Residents should reject this measure until the city can better show how the money would be spent.

**Recommendation**  
**VOTE NO**

**Golden Issue 2K:  
Property tax hike for the  
fire department**

**WHY WE OPPOSE GOLDEN ISSUE 2K:**

This measure is a property tax increase and a de-TABORing rolled into one. The 6 mill increase in property taxes would ostensibly be used for the city’s fire department. Currently, Golden residents pay 85.389 mills, of which the city’s take is 12.34 mills, making this a nearly 50% increase in the city’s property tax rate.

Golden voted to de-TABOR in 1995, and property tax revenues are already up nearly 25% over the last four years. A 50% juice of the mill levy seems like a lot of money, especially for a department whose budget has nearly doubled from 2020 to 2024, from \$2.7 million to \$5.3 million. While the city’s overall budget is down somewhat in 2024, it is still up roughly 33% from 2020.

Golden does not appear to have a revenue problem, the city government merely seems to dislike having to live within its means. Voters should reject this effort.

**Recommendation**  
**VOTE NO**

**Golden Issue 2L:  
Permanent TABOR override  
on lodging tax revenue**

**WHY WE OPPOSE GOLDEN ISSUE 2L:**

In 2021, Golden voters approved a 6% lodging tax. It generated \$2 million in 2022, and that amount is expected to rise 30% to \$2.6 million in 2024. Issue 2L would permanently de-TABOR excess revenue collected from the tax.

The money from this tax is restricted for the first ten years to the costs of ill-defined “visitor impacts,” presumably wear and tear on streets and trails, and something called the Thriving Community program. Unfortunately, the [parameters on grants](#) from that program are so broad as to be no limitations at all. After 2031, the city council is free to spend the money as they see fit.

Residents should vote no on this tax hike, and instead direct the city to come back with a proposal that clearly specifies how the money will be spent, like, perhaps, on the fire department.

**Recommendation**  
**VOTE YES**

**Boulder Ballot Question  
302: Safe Zones 4 Kids  
charter amendment**

**WHY WE SUPPORT BOULDER BALLOT QUESTION 302:**

This citizen-initiated measure addresses an ongoing growing problem: homeless camps near schools and public sidewalks. The measure mandates enforcement of a prohibition on tent encampments and propane tanks within 500 feet of schools and fifty feet from public sidewalks.

Following media reports of tent fires and propane tank explosions near Boulder schools in 2022 and 2023, one of which caused the evacuation of Boulder High School, a group of concerned citizens frustrated by the inaction of city officials and the revolving door of the Municipal Court (judges are appointed by the same city council ignoring the problem), decided to bring the issue to the people to decide.

This carefully drafted measure contains exemptions for permitted events on public property, propane uses for transportation, etc., and is supported by a long list of current and former Boulder elected officials and a coalition that includes prominent groups like the Chamber and PLAN Boulder. We believe it deserves the support of Boulder voters.

## LOCAL MEASURES CONT...

Recommendation  
**VOTE YES**

### **Loveland Ballot Question 301: Voter approval for urban renewal**

#### **WHY WE SUPPORT LOVELAND BALLOT QUESTION 301:**

This citizen-initiated charter amendment mandates voter approval for urban renewal plans that include, among other things, condemnation, eminent domain, or developer subsidies such as tax increment financing (TIF).

It's no secret the measure is aimed at the lavish tax subsidy granted to the Centerra South project (which amounts to the city forgoing 1.75 percent of its 3 percent sales taxes on anything sold within the development for 25 years). But the bigger picture is that the so-called 'blight' designation used to justify the use of TIF long ago became an unjustifiable, and unnecessary abuse of Colorado's urban renewal statute.

For example, in 2015, voters in Littleton overwhelmingly (60-40) approved Initiative 300, a citizen-led measure mandating voter approval for any urban renewal plan that utilizes TIF.

Opponents argued that if a URA couldn't hand out TIF dollars as they saw fit, no one would be willing to develop projects in Littleton. Yet at an April 2016 city council meeting, more than a year after the passage of 300, city staff reported that Littleton's planning and development department was "swamped."

If the legislature won't fix the problem statewide, it falls to voters to rein in urban renewal abuse at the local level. We recommend Loveland voters say Yes.

Recommendation  
**VOTE YES**

### **Loveland Ballot Question 300: Food tax repeal**

#### **WHY WE SUPPORT LOVELAND BALLOT QUESTION 300:**

This citizen-initiated charter amendment would end Loveland's 3 percent sales tax on food for home consumption.

Aside from the obvious—that sales taxes on food are regressive and immoral, hitting the poorest among us the hardest—this measure is a shot across the bow in a larger fight over taxpayer subsidies for urban renewal. The Loveland City Council granted the privately-owned Centerra South project a lavish tax subsidy (1.75 percent of the city's 3 percent sales taxes on anything sold within the development for 25 years). The anchor retailer for the new development is Whole Foods, which would provide the bulk of the subsidy to the developer in the way of grocery taxes.

The city claims that the loss of grocery tax revenue will mean cuts to staff and services. Color us skeptical. We're more inclined to agree with the measure's proponents, who counter that if the city can afford to give up 1.75 percent of all sales taxes for a developer subsidy, then certainly the city can afford to give up 3 percent just on food.

We urge a Yes vote on Question 300.



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