

**ORDINANCE 494**

**AN ORDINANCE OF THE TOWN OF BAYFIELD, COLORADO AMENDING ARTICLE II OF CHAPTER 14 CREATING AN ADDITIONAL ONE PERCENT TOWN SALES TAX AND PLEDGING SUCH ADDITIONAL SALES TAX TO THE TOWN OF BAYFIELD ONE PERCENT SALES TAX WITH SUCH AMOUNTS TO BE PLEDGED TO THE GENERAL FUND FOR PARKS, CULTURE AND HERITAGE, SUBJECT TO THE APPROVAL OF THE AMENDMENTS CONTAINED HEREIN BY THE REGISTERED ELECTORS OF THE TOWN.**

**WHEREAS**, the Board of Trustees have determined that Parks, Culture and Heritage are important to the community; and

**WHEREAS**, the Board of Trustees have recognized;

- a. Expanding Joe Stephenson Park and amenities,
- b. Developing a park south of Schiller Street,
- c. Creating recreational access to the Los Pinos,
- d. Maintaining parks and trails,
- e. Supporting the equestrian and livestock arena improvements,
- f. Assisting with the cost of cultural and community events,
- g. Enhancing services at the senior center, and
- h. Supplementing the cost of youth and adult recreation,

is beneficial to the health and well-being of the Bayfield community.

**WHEREAS**, the Board of Trustees have adopted the latest Park Master Plan that illustrates several recreational amenities that is desired by the community; and

**WHEREAS**, the arena adjacent to the Park development is significant to Bayfield's ranching heritage; and

**WHEREAS**, senior service and recreation revenue and cultural and heritage event fees do not cover expenditures of the Town; and

**WHEREAS**, the Board of Trustees has determined that a one percent increase in the Town's sales tax will generate park, cultural and heritage resources per the community's desire; and

**WHEREAS**, the Board of Trustees desires to pledge the funds generated from the sales tax increase proposed herein to the general fund to be used solely for parks, culture and heritage; and

**WHEREAS**, the provisions of this Ordinance shall not become effective unless and until this Ordinance is approved by the registered electors of the Town; and

**WHEREAS**, the Board desires to submit the question of the approval or disapproval of

the provisions of this Ordinance to the registered electors of the Town at the Coordinated La Plata County election scheduled for November 7, 2023.

**NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF BAYFIELD COLORADO AS FOLLOWS:**

Article II, of Chapter 14 of the Code of the Town of Bayfield is amended as follows:

Section 14-18 is amended to read as follows: Section 14-18.

**Imposition of sales tax.**

There is hereby imposed on all sales of tangible property or taxable services a tax equal to four percent of the gross receipts, which four percent shall be the total of the one percent sales tax imposed by Ordinance no. 69, the one percent sales tax imposed by Ordinance no. 240, the one percent sales tax imposed by Ordinance no. 391 and the one percent sales tax imposed herein. The imposition of the sales tax on individual sales shall be administered and collected with schedules set forth in the rules and regulations promulgated by the Colorado Department of Revenue.

Section 14-19 is amended to read as follows:

Section 14-19. Pledge of Revenues.

- (a) The revenues generated by the one percent sales tax imposed herein are hereby pledged to the Town of Bayfield Street Fund in section 14-20 (a), and such amounts shall be used for the purposes for which the Town of Bayfield Street Fund established by Ordinance no. 391.
- (b) Fifty percent of the revenues generated by the two percent sales tax that was in effect prior to the increase imposed herein shall continue to be pledged to the Town of Bayfield Sales Tax Capital Improvement Fund, which fund was established by Ordinance no. 162 of the Town of Bayfield, and such amounts shall be used for the purposes for which the Bayfield Sales Tax Capital Improvement Fund was established.
- (c) The revenues generated by the additional one percent sales tax imposed herein are hereby pledged to the Town of Bayfield General Fund created in section 14-20 (b) solely for Parks, Culture and Heritage.

Section 14-20 is amended to read as follows:

Section 14-20. Bayfield Street Fund and Parks, Culture and Heritage within the General Fund.

- (a) The Town of Bayfield Street Fund is established as a special fund of the Town for the purposes of receiving funds from the one percent sales tax imposed herein as provided in Section 14-19(a), or for receiving funds from any other source deemed appropriate from time to time by the Board of Trustees, and such funds shall be used solely for the purposes of street, traffic and transportation purposes, which shall include but not be limited to planning, designing, engineering, improving, paving, maintaining, and

constructing streets, roads, alleys, pedestrian and bicycle paths, parking areas or other similar street, traffic or transportation related projects. Funds may be expended from the Town of Bayfield Street Fund for any purpose which directly or indirectly benefits or supports any street, traffic or transportation project or improvement, including but not limited to expenditures for infrastructure or improvements of any kind; for administrative or support costs; for management, engineering, surveying, geotechnical, legal or other expert costs; for costs to acquire any property, easement or right of way; for costs to install or extend utilities or telecommunications; for costs for signage, lights, storm water and drainage improvements; for costs for landscaping or other similar improvements; and for public transit or transportation provided by the Town or a third party. The funds pledged to the Town of Bayfield Street Fund may also be used to finance the above described improvements by the issuance of bonds or other obligations of the Town, with the bonds or other obligations of the Town to be payable from the fund.

- (b) The Town of Bayfield General Fund Parks category is established as restricted revenues and expenditures for the purposes of receiving funds from the additional one percent sales tax imposed herein as provided in 14-19 (c), or for receiving funds from any other source deemed appropriate from time to time by the Board of Trustees, and such funds shall be allocated and used solely for the following distribution purposes,
- (1) Forty percent (40%) Expanding Joe Stephenson Park and amenities, developing a park south Schiller Street and creating recreational access to the Los Pinos,
  - (2) Forty percent (40%) Maintaining parks and trails,
  - (3) Five percent (5%) Supporting the equestrian and livestock arena improvements, and
  - (4) Fifteen percent (15%) Assisting with the cost of cultural and community events, enhancing senior services at the Pine River Senior Center, and supplementing the cost of youth and adult recreation.

Following approval by the registered electors as provided herein, the provisions of this Ordinance shall be effective on January 1, 2024.

**ADOPTED AND TITLE ORDERED PUBLISHED THIS 5<sup>TH</sup> DAY OF SEPTEMBER 2023  
AND APPROVED/DISAPPROVED BY THE VOTERS ON NOVEMBER 7, 2023.**

Mayor:

  
\_\_\_\_\_  
Ashleigh Farkington

Attest:

  
\_\_\_\_\_  
Dustin Hayden, Town Clerk