

O-2026-27

AN ORDINANCE

CALLING FOR A COORDINATED SPECIAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 3, 2026, TO SUBMIT TO A VOTE OF THE REGISTERED ELECTORS OF THE CITY OF LAKEWOOD, COLORADO, A BALLOT QUESTION FOR THE PURPOSE OF RECEIVING VOTER APPROVAL TO REPEAL AND REPLACE SECTION 12.12 OF THE CITY'S HOME RULE CHARTER TO REQUIRE ANY INCREASE IN PROPERTY TAXES BE APPROVED BY A VOTE OF THE ELECTORATE, AND ADOPTING THE BALLOT TITLE THEREFOR

WHEREAS, the Lakewood Home Rule Charter (Charter) was adopted on November 1, 1983, to establish the basic practices and procedures of the City and to serve as the primary document establishing the governance and vision of the City;

WHEREAS, Charter Section 14.9 allows for the Charter to be amended in the manner provided by Article XX of the Colorado Constitution and any statute enacted by the Colorado General Assembly;

WHEREAS, C.R.S. § 31-2-210(1)(b) authorizes the City Council to adopt an ordinance submitting a proposed charter amendment to a vote of the registered electors of the City;

WHEREAS, Charter Section 12.12, enacted in 1985, limits the City Council in increasing property taxes in an amount greater than was levied in the preceding year plus seven percent without approval of the registered electors;

WHEREAS, Colorado Constitutional Amendment, Article X, Section 20, known as The Taxpayer's Bill of Rights (TABOR), took effect on December 31, 1992, and prohibits any tax increase without prior voter approval, thereby overriding the provisions of Charter Section 12.12 that allow up to a 7% property tax increase without a vote;

WHEREAS, although this Charter provision is no longer enforceable, it continues to create annual confusion among some residents of the City who attempt to reinterpret it to make it applicable, and it has been cited as the basis for claiming that the City Council may not enact a temporary tax reduction; and

WHEREAS, the City Council wishes to refer the proposed repeal and replacement of Charter Section 12.12 to the electorate in order to remove outdated language from the Charter, reinforce the City's compliance with the Colorado Constitution, and explicitly authorize the City Council to temporarily reduce property taxes in any year as needed, with the ability to later revert to the prior assessment rate, thereby avoiding unnecessary conflict and reaffirming the City's values and priorities.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Lakewood, Colorado, that:

Section 1. Pursuant to Article XX, Section 9 of the Constitution of the State of Colorado and § 31-2-210(1)(b) of the Colorado Revised Statutes, a coordinated, special municipal election is hereby called for Tuesday, November 3, 2026, at which election the following proposed repeal and replacement of Charter Section 12.12, shall be submitted to the registered electors of the City of Lakewood, Colorado. If approved, this replacement shall become effective on January 1, 2027. (STRIKE-THROUGH DENOTES REPEAL OR DELETION OF CHARTER SECTIONS AND UNDERSCORE DENOTES ADDITIONS TO CHARTER SECTIONS)

Section 12.12 LIMITATION ON PROPERTY TAXES.

- (a) ~~The City Council shall not levy an ad valorem tax on taxable property in the City that provides revenue from such levy in an amount greater than was levied in the preceding year plus seven percent, except as hereafter provided. This limitation on the levy of an annual ad valorem tax on taxable property shall not apply for any purpose to the following:~~
- ~~(1) The payment of securities issued by the City pursuant to the provisions of this Charter if such securities and interest thereon are payable from ad valorem property taxes, and all such securities issued by the City shall be payable pursuant to the terms of issuance;~~
 - ~~(2) The payment of any contractual obligation that has been approved by the registered electors of the City; and~~
 - ~~(3) In the event the City, as the result of exclusion, dissolution, or as otherwise provided by law, continues to provide the services of a special district or special taxing district, the City Council may levy and collect the ad valorem property tax necessary to continue such services in an amount not to exceed that amount most recently levied by the special district or special taxing district for such services; provided, however, that any subsequent levy by the City pursuant to this subsection (a)(3) shall be subject to the seven percent limitation as provided herein.~~
- (b) ~~In computing the seven percent limitation, the following shall be excluded:~~
- ~~(1) The increased valuation for assessment attributable to annexation or inclusion of additional land, improvements thereon, and personal property connected therewith within the City for the preceding year;~~
 - ~~(2) The increased valuation for assessment attributable to new construction and personal property connected therewith within the City for the preceding year; and~~
 - ~~(3) The increased valuation for assessment attributable to increased volume of production for the preceding year by a producing mine or petroleum well if said mine or petroleum well is wholly or partially within the City and if such increase in~~

~~volume of production causes a change in services or an increase in the level of services provided by the City.~~

~~(c) The City Council may submit the question of increasing the levy over the seven percent limitation for any one year to a vote of the registered electors of the City at a regular or special municipal election. If a majority of the registered electors voting thereon vote in favor of increasing the levy over the seven percent limitation, then the City Council may increase the levy for the year voted upon by the amount approved by the registered electors.~~

Section 12.12 - LIMITATION ON PROPERTY TAXES.

The City shall have all taxing rights and authority granted by the Colorado Constitution. The City Council may levy property tax in conformance with the Colorado Constitution. Property tax revenues, mill levies, and any increases thereof shall not exceed limits established under the Colorado Constitution unless approved by the registered electors of the City.

The City Council may temporarily reduce property tax mills via ordinance. Any such temporary reduction shall not prevent the City from returning the property tax mill levy to the tax rate previously approved by a vote of the registered electors of the City. Any reduction of property tax shall automatically expire after one fiscal year unless a longer period is expressly stated in the ordinance authorizing such temporary reduction.

Nothing in this section shall be construed to limit the City's authority to levy taxes for the payment of voter-approved debt, contractual obligations, or other purposes permitted under the Colorado Constitution and applicable State law. In the event the City assumes services previously provided by a special district or taxing entity, the City may levy taxes as permitted by law, subject to any required voter approval.

Section 2. The following ballot title and question shall be placed on the ballot of the November 3, 2026 coordinated special municipal election to be conducted by the Jefferson County Clerk and Recorder:

Proposed City of Lakewood Charter Amendment No. 3
REPEALING AND REPLACING CHARTER 12.12 TO PROHIBIT
PROPERTY TAX INCREASES WITHOUT A VOTE OF THE ELECTORATE

SHALL SECTION 12.12 OF THE LAKEWOOD HOME RULE CHARTER BE REPEALED AND REPLACED, TO REPEAL OBSOLETE LANGUAGE AUTHORIZING AN ANNUAL PROPERTY TAX INCREASE OF UP TO 7% WITHOUT VOTER APPROVAL, AND TO REPLACE THAT PROVISION WITH LANGUAGE STATING THAT THE CITY MUST COMPLY WITH THE COLORADO CONSTITUTION AND MAY NOT INCREASE PROPERTY TAXES WITHOUT APPROVAL OF THE CITY'S ELECTORS?

YES/FOR _____

NO/AGAINST _____

Section 3. Pursuant to the Uniform Election Code of the Colorado Revised Statutes, the special municipal election of November 3, 2026, shall be conducted as a coordinated, mail ballot election and the Election Official is hereby authorized and directed to take all such actions as are necessary or desirable thereunder to effectuate the election as a coordinated, mail ballot election.

Section 4. If any article, section, paragraph, sentence, clause or phrase of this ordinance is held to be unconstitutional or invalid for any reason, such decision shall not affect the validity or constitutionality of the remaining portions of this ordinance. The City Council hereby declares that it would have passed this ordinance and each part or parts hereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.

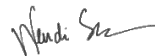
Section 5. This ordinance calls for a special election, is therefore not subject to referendum, and shall go into effect immediately upon adoption by the City Council and publication by title.

I hereby attest and certify that the within and foregoing ordinance was introduced and read on first reading at a hybrid regular meeting of the Lakewood City Council on the 27th day of July 2026; published by title in the Denver Post and in full on the City of Lakewood's website at www.lakewood.org on the 30th day of July, 2026; set for public hearing to be held on the 10th day of August, 2026; read, finally passed and adopted by the City Council on the 10th day of August, 2026; and signed by the Mayor on the 11th day of August, 2026.

ATTEST:



Jay Robb, City Clerk



Wendi Strom, Mayor

APPROVED AS TO FORM:



Alison McKenney Brown, City Attorney