



LCS PropertyTaxCommission &lt;propertytaxcommission@coleg.gov&gt;

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**public comment - Property Tax Commission**

1 message

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**Colorado Engaged** <coloradoengaged@gmail.com>  
To: propertytaxcommission@coleg.gov

Fri, Mar 7, 2025 at 9:57 AM

Dear Commissioners,

Thank you for serving on the Property Tax Commission. I have been attending meetings since December 2023, and I recognize the long and challenging road this commission has traveled.

I want to bring to your attention a critical concern that has arisen since your last meeting and stemming from the November 5, 2024, election.

But first, let's reflect on how we arrived at a property tax crisis—one severe enough to necessitate not one but two special legislative sessions.

Over the past 30 years, numerous government agencies persuaded voters in their jurisdictions to forfeit property tax caps—some many years ago, others more recently. In many cases, the ballot language was unclear or even misleading, often claiming the measure was not a tax increase when, in reality, it was. The result? More revenue for the government and less money in taxpayers' pockets. When property values skyrocketed, many homeowners were shocked to learn they had unknowingly forfeited their tax caps due to these less-than-transparent ballot measures. That's why hundreds of thousands of voters signed initiative #50 and #108.

That's why the **Truth in Taxation** clause, passed during the special session, was so crucial. As a reminder, this law now mandates that any ballot measure seeking to opt out of the new 5.25% cap must begin with the clear and unambiguous language:

*"Shall the (name of government) waive the 5.25% property tax limit for...\_\_\_\_\_ (timeframe)" ?*

However, it has now come to the public's attention through public information requests that at least two major property-taxing jurisdictions—Jefferson and Arapahoe Counties—are attempting to circumvent this new requirement and not comply with the new 5.25% cap.

Their argument? Because their elections were held on **November 5, 2024**—one day before the new language requirement took effect—they claim they are exempt, **even though those two counties are treating themselves differently from counties that removed tax caps years ago.**

This loophole does not exist. The November 2024 election simply places Jefferson and Arapahoe Counties in the same category as Adams, Larimer, Pueblo, Douglas, Boulder, and other jurisdictions that had already removed their caps before the new rule took effect. These counties are now subject to the 5.25% cap. **Jefferson and Arapahoe Counties should be treated no differently.**

The legislature relied on this committee's work when crafting the special session bill.

A former state senator and JBC member, who co-sponsored the 2024 special session bill, was asked about the legislative intent and Jefferson County ballot issue on her social media page and made it clear:

*"There is no opt-out in HB24B-1001. Local governments can override the cap, but if they go to the ballot, the title **must begin with:** 'Shall the (name of government) waive the 5.25% property tax limit for... (insert time frame).' "Since Jefferson County Measure 1A did not begin with that required language, it is proof that the county is not seeking a legitimate waiver."*

## 2024 Ballots Titles 1A (Jeffco and Arapahoe)

Jefferson County Ballot Issue 1A -- WITHOUT INCREASING ANY TAX RATE OR MILL LEVY RATE, ... SHALL RESULTING REVENUE AND EARNINGS BE TREATED AS A VOTER APPROVED REVENUE CHANGE AUTHORIZED BY ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

Arapahoe County Ballot Issue 1A -- WITHOUT INCREASING THE TAX RATE AND WITHOUT ADOPTING ANY NEW TAX, SHALL ARAPAHOE COUNTY BE AUTHORIZED TO COLLECT, RETAIN AND SPEND REVENUE THAT EXCEEDS ARTICLE X, SECTION 20 LIMITATIONS, BEGINNING JANUARY 1, 2025, AND CONTINUING EACH YEAR THEREAFTER...AND SHALL ALL SUCH REVENUES BE COLLECTED, RETAINED AND SPENT NOTWITHSTANDING SECTION 29-1-301, C.R.S., SECTION 29-1-1702, C.R.S. (IN THE EVENT SUCH LIMITATION BECOMES LAW) AND ANY OTHER REVENUE OR EXPENDITURE LIMITATION PROVIDED BY LAW?

The ballot questions copied above are very different from a question that says:

"Shall the (name of government) waive the 5.25% property tax limit for...\_\_\_\_\_ (timeframe)" ?

Jefferson and Arapahoe Counties' attempts to sidestep compliance are not only inconsistent with the law's intent but also undermine taxpayer protections. **The Truth in Taxation clause was to ensure very clear ballot language**—not to create new loopholes for counties looking to evade accountability. These counties must comply.

I urge this committee to take a firm stance in upholding ballot integrity and ensuring that Jefferson and Arapahoe Counties follow the same rules as every other jurisdiction and comply with the 5.25% cap in future assessments. In the Commission's role for the year 2025, there's still work to be done.

Thank you for your time and consideration. During public testimony at this afternoon's meeting, I can provide additional information including Jefferson County's habitual refusal to comply with TABOR 7c limits and the 5.5% Levy Cap, even resulting in a non-compliance order from DOLA for tax year payable 2024.

We cannot start off on the wrong foot considering the intense negotiations, compromise, and good faith that got us here today. Hundreds of thousands of voters in Jefferson and Arapahoe alone are counting on fair treatment. Please don't let taxpayers and voters down.

Sincerely,

Natalie Menten

Resident - Jefferson County