

TOWN OF LYONS, COLORADO

ORDINANCE NO. 1211

**AN ORDINANCE OF THE TOWN OF LYONS, COLORADO
REFERRING A QUESTION TO THE ELECTORS OF THE TOWN OF LYONS
ON WHETHER THE USE TAX SHALL BE INCREASED 1%
TO A MAXIMUM OF 4%
TO BE CONSIDERED BY THE VOTERS AT THE APRIL 7, 2026, ELECTION**

WHEREAS, the Town of Lyons ("Town") is a statutory municipality organized under the laws of the State of Colorado; and

WHEREAS, pursuant to Section 13-15-103, C.R.S. the Town has the authority to create and publish ordinances; and

WHEREAS, Section 29-2-109, C.R.S., authorizes the Town to levy use taxes within its borders; and

WHEREAS, the Town has previously enacted a 3% use tax; and

WHEREAS, at the April 2, 2024, regular election the registered electors of the Town voted to approve an increase to the sales tax to a total of 4%; and

WHEREAS, the Town of Lyons Board of Trustees (the "Board") desires to refer a question to the registered electors of the Town to increase the use tax 1%, for a total of 4%, to make it consistent with the Town's sales tax; and

WHEREAS, the Board also wishes to adopt implementing code language to be codified only if the referred ballot question is successful; and

WHEREAS, the Board deems it appropriate to submit one ballot question for the Ballot Issue to the electorate of the Town at the municipal election on April 7, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, COLORADO:

Section 1. The following ballot question shall appear on the ballot at the coordinated Town election to be held on April 7, 2026:

Question 1. Shall the Town of Lyons change the Town's use tax, increasing it 1% to a total of 4%, commencing on June 1, 2026, increasing tax revenues up to \$115,000 the first fiscal year and whatever amounts are raised annually thereafter; and shall the Town be permitted to collect, retain, and expend all revenues derived from such tax as a voter-approved revenue change and an exception to limits which would otherwise apply under Article X, Section 20 of the Colorado Constitution or any other law?

YES _____

NO _____

Section 2. In connection with the fixing of the ballot title, the Board finds and determines as follows:

- A. The Board finds that the general understanding of the effect of a “yes” or “no” vote on the Ballot Issues will be clear to the electors.
- B. The ballot title for the Ballot Issue will not conflict with those titles selected for any other Town measure that will appear on the ballot at the April 7, 2026, Town election; and
- C. The ballot titles for the Ballot Issues correctly and fairly express the true intent and meaning of the measure.

Section 3. Subject to voter approval, as specified in this Ordinance, Section 4-5-10 of the Lyons Municipal Code shall be amended to read as follows:

Sec. 4-5-10. - Imposition of tax.

There is hereby imposed a use tax for the privilege of storing, using or consuming in the Town any construction and building materials, and motor and other vehicles on which registration is required, purchased at retail. Said tax is equal to four percent (4%) of the retail price and shall be imposed in accordance with the schedules set forth in the rules and regulations promulgated by the Colorado Department of Revenue or by separate ordinance by the Town.

Section 4. The Town Clerk shall serve as the designated election official of the Town for purposes of performing acts required or permitted by law in connection with the election on the Ballot Questions and shall take such action as may be required to comply with all applicable laws pertaining to the conduct of the election.

Section 5. The Town Clerk, the Town Administrator, and Town Attorney are hereby authorized and directed to take all necessary and appropriate action to effectuate the provisions of this Resolution including all reasonable and necessary action to cause such approved ballot questions and issues to be printed and placed on the ballot for the April 7, 2026, coordinated election.

Section 6. Implementation of Tax. Upon approval of the above Ballot Issue by the majority of the registered electors of the Town, the Board shall enact an implementing ordinance consistent with the terms and conditions contained in the above Ballot Issue.

Section 7. If any section, paragraph, clause, or provision of this Resolution shall for any reason be held to be ineffective, invalid, or unenforceable, the ineffectiveness, invalidity, or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining issues of this Resolution.

ADOPTED THIS 5th DAY OF JANUARY, 2026.

TOWN OF LYONS, COLORADO

By: _____

Hollie Rogin, Mayor

ATTEST:

Dolores M. Vasquez, CMC Town Clerk