Minutes of the Board of County Commissioners Special Meeting, held on August 31, 2015 at 9:00 a.m. in the Commissioners Chambers, Alamosa County Services Center, 8900 Independence Way, Alamosa, CO 81101.

Members Present: Darius Allen, Chair  
Marianne Dunne, Vice Chair  
Mike Yohn, Commissioner  
Gigi Dennis, County Administrator  
Jason Kelly, County Attorney  
Brittney DeHerrera, Chief Financial Officer  
Belina Ramirez, Deputy Clerk

Call the Meeting to Order

Pledge of Allegiance

Additions/Deletions to the Agenda

Approval of the Agenda

m/s Dunne/Yohn motion to approve August 31, 2015 Agenda  
Motion was approved unanimously.

Public Comment

Tim Walters with Judicial Capital Construction Committee spoke. He needs to stress the importance of the law system and the fact that he has been in court many times as an expert witness and he has found out that the court system is dismal at best. He wants to make a pitch for the 1 percent sales tax simply that without law our society is anarchy at best. He would to let the public know how important safety is for our legal, our defendants, and that the process is just and without a new facility we just cannot have that.

Appointments

To consider placing a 1 percent sales tax on the Ballot for the November 3, 2015 Election

Jason Kelly stated anytime you have a ballot that you want to refer to the Clerk’s Office you have a certified resolution to the clerk prior to the September 4th of the Election year. After meetings they had a recommendation from the 12th Judicial Task Force to place it on the ballot. They did not address this at the last regular meeting so they must have a Special meeting which is what today is for.

Commissioner Yohn thanked everyone for coming in. They wanted to have presentation from the committees and the Task Force and also a public hearing for any resident that would like to speak on this.

Commissioner Dunne grateful for what Tim said. It is important for the Community. She realizes a 1 percent sales tax will be an effort on everyone but it is communal and for a wonderful cause. The Sheriff’s office deserve a little extra money that we haven’t given them in the past. It is time for us to take responsibility in whole which in includes the Courts, Sheriff and Jail.
Martin Gonzales District Judge spoke. He has been involved in the Judicial System for 18 years and there comes a point when things become self-evident. There is an idea that the new courthouse is a luxury and that is not a need at this time. That is not the purpose of the facility is really for the community. They have some basic fundamental safety issues in the jail facility which is the primary idea. Secondary issues is how one provides justice in the community. We are about providing a forum for disputes which happen to be civil not just processing defendants. It is about the business owner able to litigate their disputes. This gets overlooked in the process. He runs the civil docket and he can tell you it is simply a chore to find a courtroom to find a dispute. They must coordinate 5 or 6 dockets. Let’s face reality Alamosa generates a good portion of the economic development and the disputes in the San Luis Valley. Another aspect that is often forgotten of the courts is dealing with the Courthouse with public and private disputes. You will never hear about these individual disputes whether it is a domestic dispute, landlord tenant dispute, or dispute amongst landowners. All too often this is forgotten because it is not a media generating thing so it is overlooked. It is important to recognize. Criminal is not a big portion. The Community needs a place to do justice. The place now doesn’t do justice. People are at risk walking into the courtroom with no safety. There are sufficient reasons to build now. Community leaders, members of the public, and the judiciary decided now is the time. It is never going to get cheaper. We are asking to put this on the ballot and let the citizens’ way in. It is time to give voters a chance.

Sheriff Robert Jackson spoke. This situation is passionate to most of us. He has been in law enforcement for 31 years in Alamosa and it has become plainly evident that this is becoming a near crisis in our court system and in our jail. Part of his responsibility is courtroom security which is grant funded but it is obvious the Courthouse security in that facility is questionable even with 3 full time security guards. There are 4 entrances to the public so they can only cover 3 of those entrances. The potential for danger if you read the news daily is there. The other responsibility he has is to maintain and house prisoners in a fair manner. The majority that are in the jail are innocent until proven guilty and they need to be treated in a fair manner and need to be safe. Also the employees’ safety and health is paramount. Air quality is huge. The County nurses were in there and one of the major issues is the air quality. If this passes they can fix the air quality and make things better. They have been working on this for two and half years. It is the perfect time to do this and a 1 percent sales tax is the fair thing to do. People outside question whether it is fair to help pay for this but if you look at the home address of the inmates many of them are outside of the area so everyone in the 12th judicial should help pay for this. He supports this resolution whole heartedly and recommends them put it on the ballot.

Commissioner Yohn stated this is a Special meeting to get the Resolution on the ballot. They have been working on this for two and half years. They have been looking at the Courts and the Jail. They took tours of the facilities and had meetings at these facilities. They understand what these facilities are like. They are functioning and see how difficult it is to make them function. They shuffle courtrooms around. The detention has more prisoners than it was designed for. It takes some shuffling around. It is costing the County a lot of money. Ultimately it is up to the citizens to decide this. This is not something we want to kick down the road we want to address it now. With Early Iron coming up and he is a car enthusiast. He likes to have an 80 year old vehicle. Will it get you to town maybe; is it something you want to work on; is it efficient; does it have electronics or air conditioning; it is not efficient. The Courthouse is a treasure but it is not efficient for what it was designed for 80 years ago but it still has a purpose and it can still benefit the citizens of Alamosa County. This is a cost to be shared. It needs to be shared. It is a statute that we provide adequate space for them. It encompasses more than Alamosa
County. He is not fond of any increase of tax but this is the most fair way to support this with this Resolution.

Commissioner Dunne stated she agrees totally with everything everyone has said. It is time for us as citizens and the government to act on this. It is important. We will be repurposing the old courthouse for the DA and Probation. They are not happy about this they would like to be near the courthouse but at this time we cannot afford to build any bigger than we already are. It will be a good facility. It encompasses the whole valley. So often they have to postpone justice because they don’t have room. People complain it takes so long to have a hearing. Frankly this is one of the reasons. She is grateful we have another judge. We think the courthouse is just for those who violate the law but it is for disputes, reconciliations, situations with children and the care of the children. Often people are very emotional and can be dangerous because of the high emotions. Fortunate that nothing has happened but as government we have to be pre-active rather than wait until something happens. She would like to address the County facility for the jail it needs to be fixed up. The Sheriff has offered to give tours for people to see the jail. Feel free to do this so you can see the need. The courthouse is always is open so go see how inadequate it is. Two of the courtrooms are upstairs and are inadequate for people that use canes like her. They need to move forward because now is the time to take responsibility. They need to build a new courthouse it is not elaborate. We would love to have all the nice things that the Pueblo Judicial has like the room for Probation. They will just have a little room for them to meet.

Commissioner Allen stated they started this process two and half years ago. Judge Swift was the chair and Commissioner Dunne was the Vice-chair. The Courts came to them with a needs assessment with hard evidence that they need a new Judicial Center. We are required by statute to provide adequate detention and judicial facilities. We know we are in need of improving those. Since he has been Commissioner for 19 years and this has been on the radar since the beginning. It was built for 48 people and now they are averaging 100 people. There is no more fair tax than a sales tax. He has been told it is not fair for them to pay for your facility when we live outside of the County. When you go out of town to Pueblo you pay their sales tax too. The jail is 30 years old but it is used 24 hrs a day, 7 days a week, 360 days a year so it is like 100 years old. The people in the jail are not the most gentle they are pretty rough on it. The staff has done an excellent job as best as they can. It is not built to house that many people. The judge is right the cost it is not going to get any cheaper. Interest rates are low. Now is the time to act on this. The 12th Judicial Judges and the Sheriff have met with many organizations educating people one this. They are required to provide health, safety, and adequate space for them. There is a lot of things they can do with technology that is available so we can repurpose the old building. We are paying for rent for Probation being elsewhere. We have talked to many organizations and explained how this works. We are doing what leaders of the community are supposed to do.

Commissioner Yohn stated in this resolution it is going to sunset. A lot of people feel this tax will never end. It is up to the citizens to extend it. They are presented this to sunset the portion that is for funding the facility. They looked at locations, locations, and locations. It is coming out of the downtown area. There were locations there that were considered but it is difficult to get the amount of footprint that this needed to be put on. They also looked at other locations that the County owned but they were not favorable because of the cleanup and the cost. The County does have property across the street here and that is why this site was chosen.
Commissioner Allen stated when they purchased this property it was part of their goal part of their plan to have a complex with room for parking.

Commissioner Dunne stated 75% sunsets and 25% continues to finance the maintenance of the Courthouse and to provide additional personnel in the jail facility. We will need a couple of other jail deputies. Everyone along with tourists will help pay for. We have to be able to take care of our facilities. It is just really important to get this passed.

Jason Kelly stated a number of things in the Resolution that have to be certified to be presented to the Clerk.

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF ALAMOSA COUNTY

RESOLUTION NO: 2015-F-6

RE: A RESOLUTION DESCRIBING A PROPOSAL FOR THE CREATION OF A ONE PERCENT (1%) COUNTYWIDE SALES TAX FOR THE DIRECT FUNDING OF URGENT PUBLIC SAFETY NEEDS REGARDING ALAMOSA COUNTY’S STATUTORY OBLIGATIONS TO PROVIDE ADEQUATE JUDICIAL AND DENTENTION FACILITIES AND LAW ENFORCEMENT OPERATIONS FOR THE COUNTY OF ALAMOSA, COLORADO.

Commissioner Yohn moved for the adoption of the following Resolution. Commissioner Dunne seconded the motion.

WHEREAS, Alamosa County is a duly organized political subdivision of the State of Colorado under the Constitution and laws of the State of Colorado pursuant to C.R. S. §30-5-103; and

WHEREAS, C.R.S. §29-2-103, authorizes counties to levy a countywide sales tax upon the approval of a majority of the registered electors of the county voting on such proposal; and

WHEREAS, the Alamosa County Board of County Commissioners (“Board”) has considered an ad valorem tax increase on taxable property but believes it is in the best interest of the residents of the County that a specific countywide sales tax increase at a rate of One Percent (1%) be created and imposed and for all revenues therefrom to be used to help meet the statutory obligations of Alamosa County to provide adequate judicial and detention facilities and law enforcement operations; and

WHEREAS, pursuant to Article X, Section 20 of the Colorado Constitution, the creation of any new tax requires voter approval; and

WHEREAS, the Board desires to refer to the registered electors of the County a proposal for the creation of a countywide sales tax for the purposes set forth herein at the next general election on November 3, 2015, and such election date is within the next succeeding 120 days after the adoption of this Resolution; and
WHEREAS, pursuant to C.R.S. §1-5-203(3), the Board of County Commissioners must certify ballot contents to the Alamosa County Clerk and Recorder for said November 3, 2015 election.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ALAMOSA COUNTY AS FOLLOWS:

Section 1. General Provisions

A. Purpose. The purpose of this Resolution is, upon approval of a majority of registered electors voting on such proposal, to create a countywide sales tax increase of One Percent (1%) upon the sale at retail of tangible personal property and the furnishing of certain services in Alamosa County and subject to all applicable mandated and adopted exemptions (if any), in accordance with the provision of Article 2 of Title 29, and Article 26 of Title 39, C.R.S., as currently in effect or hereafter amended, which provisions are incorporated herein by reference as Exhibit “A” attached hereto. Such sales tax shall be dedicated to meeting the statutory obligations of Alamosa County to provide adequate judicial and detention facilities and law enforcement operations. The sales tax shall become effective at 12:00 a.m. on January 1, 2016, with a fractional sunset of such tax on December 31, 2036 at 11:59 p.m. to a rate of one-quarter of one percent (0.25%).

B. Statutory Definitions Incorporated. Unless the context requires otherwise, the terms used in this Resolution shall have the meaning set forth in the Colorado Revised Statutes, which definitions are incorporated herein by this reference. If not defined therein, the terms shall have their ordinary and common meaning.

Section 2. Election Called. It is hereby determined that an election shall be held on November 3, 2015, as part of the general election, for the purpose of submitting to the registered electors of Alamosa County the question set forth hereafter.

Section 3. Cost of the Election. The cost of the election shall be paid from the general fund of the County as required by Section 29-2-104(5) C.R.S. The conduct of the election shall conform, so far as practicable, to the general election laws of the State of Colorado.

Section 4. Election Official. The Alamosa County Clerk and Recorder is designated as the County’s “Designated Election Official” as defined in Section 1-1-104(8) C.R.S. as the person responsible for running the election, and is directed and authorized to take such action as may be necessary to call, hold and canvass the election in accordance with law.

Section 5. Ballot Issue. A Ballot Issue is hereby certified to the Alamosa County Clerk and Recorder for inclusion in the November 3, 2015, election as follows:

A. Ballot Title: For the purpose of Section 1-11-203.5, C.R.S., this resolution shall
serve to set the ballot title for the Ballot Issue as follows:

CREATION OF A SPECIFIC ONE PERCENT COUNTYWIDE SALES TAX INCREASE

B. Ballot issue

SHALL ALAMOSA TAXES BE INCREASED $2,500,000 (FIRST FULL FISCAL YEAR DOLLAR INCREASE) ANNUALLY SOLELY FOR THE LIMITED PURPOSE OF DIRECTLY FUNDING URGENT PUBLIC SAFETY NEEDS REGARDING LAW ENFORCEMENT OPERATIONS AND MEETING STATUTORY OBLIGATIONS OF ALAMOSA COUNTY TO PROVIDE ADEQUATE DETENTION AND JUDICIAL FACILITIES; SUCH COUNTY-WIDE SALES TAX INCREASE IMPOSED AT A RATE OF 1% (WHICH REPRESENTS ONE CENT ON EACH DOLLAR PURCHASE) BEGINNING JANUARY 1, 2016, WITH A FRACTIONAL SUNSET OF SUCH TAX ON JANUARY 1, 2036 TO A RATE OF 0.25% (WHICH REPRESENTS ONE QUARTER OF ONE CENT ON EACH DOLLAR PURCHASE); SHALL ALL REVENUES GENERATED FROM THE TAX, REGARDLESS OF AMOUNT AND NET OF THE COSTS OF COLLECTION, BE DEPOSITED INTO A SEPARATE FUND AND RESTRICTED AS TO USE FOR THE FOLLOWING PURPOSES:

- ADEQUATE DETENTION AND JUDICIAL FACILITIES INCLUDING NEW CONSTRUCTION, REMODELING, UPDATING AND REPAIRING EXISTING FACILITIES TO ADDRESS EXISTING SECURITY AND SAFETY CONCERNS OF THE RESIDENTS OF ALAMOSA COUNTY AND PROVIDING FOR THE CONTINUED OPERATIONS OF SAID FACILITIES; AND

- LAW ENFORCEMENT OPERATIONS INCLUDING, BUT ARE NOT LIMITED TO, HIRING, EMPLOYING, TRAINING AND EQUIPPING DEPUTIES, INVESTIGATORS, ANIMAL CONTROL OFFICERS AND CIVILIAN SUPPORT STAFF; CONDUCTING INVESTIGATIONS; REPLACING OBSOLETE AND FAILING EQUIPMENT NECESSARY TO LAW ENFORCEMENT PURPOSES AND PROVIDING FOR GENERAL OPERATING EXPENSES OF LAW ENFORCEMENT OPERATIONS; AND

SHALL RESOLUTION NO. 2015-F-6 OF THE COUNTY PROVIDING FOR THE IMPOSITION OF THE SALES TAX BE APPROVED; AND SHALL ALL TAX REVENUES GENERATED FROM THE SALES TAX RATES AUTHORIZED HEREIN AND FROM ANY EARNINGS FROM THE INVESTMENT OF SUCH REVENUES CONSTITUTE A VOTER-APPROVED REVENUE CHANGE, AND AN EXCEPTION TO THE REVENUE AND SPENDING LIMITS OF ARTICLE 10, SECTION 20 OF THE COLORADO CONSTITUTION, OR ANY OTHER LAW?

YES____

NO____

a. Pursuant to Section 29-2-104(5) C.R.S., Alamosa County Clerk and Recorder shall cause to be published the text of the proposal for a countywide sales tax four separate times, a week apart, in the official newspaper of Alamosa County and each city and town incorporated within Alamosa County.

b. The Alamosa County Clerk and Recorder shall cause to be published, at least twenty (20) days before the election, the notice required by Section 1-5-205 C.R.S. Such notice shall be in the form and contain the information required by law. The notice shall also be posted at least ten (10) days before the election as required by Section 1-5-205(1.3) C.R.S.

c. The Alamosa Clerk and Recorder shall cause a notice to all registered electors of the County to be mailed in accordance with Article X, Section 20(3)(b) of the Colorado Constitution and other applicable law. Such notice shall be in the form and contain the information required by law.

Section 7. Conduct of Election. The conduct of the election shall conform so far as is practicable to the general election laws of the State of Colorado. Alamosa County hereby adopts the provisions of Section 1-11-203.5 C.R.S., as amended, as the exclusive procedure for protesting or contesting the content of the ballot title set forth above.

Section 8. Voter Approved Revenue Change. The full amount of revenues, and any investment earnings thereon, derived from the sales tax may be collected, retained and expended by Alamosa County as a voter-approved revenue change and an exception to the limits which would otherwise apply under Article X, Section 20 of the Colorado Constitution or any other law.

Section 9. Sales Tax Administration. Alamosa County is authorized to adopt such uniform rules and regulations as may be necessary for the administration and enforcement of the sales tax; and the Board of County Commissioners or their authorized representatives are hereby empowered to enter into and execute on behalf of the county any agreements necessary for the administration and enforcement of the sales tax. The Board of County Commissioners may change the procedures of collection of the sales tax, vendor fees, and the administration or enforcement of the sales tax, but may not add or eliminate exemptions without further voter approval, except the Board of County Commissioners may add, eliminate or change exemptions without further voter approval to reflect changes in exemptions as set for in state law. Pursuant to Section 29-2-106, C.R.S, the Board shall, following the election on November 3, 2015, and prior to November 17, 2015, request the Executive Director to administer, collect, and distribute the sales tax hereby imposed. The Board, at the time of making such request, shall provide the following documents to the Executive Director.
at the Department of Revenue:

a) Finalized copy of this Resolution  
b) The Ballot question or sample ballot  
c) The election results (certified)  
d) Proof of publication  
e) The abstract of the votes cast

Section 10. **Sales Tax License.** No separate County sales tax license shall be required. Any person engaging in the business of selling tangible personal property at retail or furnishing certain services shall obtain and hold a state license as required by Section 39-26-103, C.R.S.

Section 11. **Collection and Enforcement.** The collection and enforcement of the sales tax imposed by this Resolution shall be performed by the Executive Director in the same manner as the collection and enforcement of the Colorado state sales tax. Unless otherwise provided. Unless otherwise provided in Article 2 of Title 29, C.R.S., the provisions of Articles 21 and 26 of Title 39, C.R.S., and all rules and regulations promulgated by the Executive director thereunder, are incorporated herein by this reference and shall govern the collection and enforcement of the sales tax imposed by this Resolution. In the event that the Executive Director fails or refuses to collect the sales tax imposed by this Resolution, the Board shall provide for the collection, administration or enforcement of such sales to the extent permitted by law, or amend this Resolution to comply with the requirements of the Department of Revenue.

Section 12. **Deposit and Expenditure of Revenues; Justice Fund; Certificates of Participation.** The revenues collected pursuant to this Resolution and by this countywide sales tax, and the interest income thereon shall be deposited, allocated, and expended only for:

a) The new construction, remodeling, updating, repairing, equipping, operating and maintaining a county justice center and existing and related facilities as well as law enforcement operations as set forth above in the ballot question; and

b) The payment of costs of issuance, reserve funds and debt service of the certificates of participation, including principal and interest thereon, as authorized by this Resolution.

A special fund, to be known as the "Alamosa County Justice Fund" (the "Fund"), shall be created and all revenues from the sales tax may be pledged for the payment of certificates of participation and deposited into the fund. If this sales tax proposal is approved by a majority of the voters voting thereon, the Board shall adopt a resolution authorizing the issuance of such certificates of participation and setting the terms of any lease-purchase agreement. As set forth above, all of the revenues of the sales tax, including investment earnings, shall be collected and spent, regardless of whether the
annual revenues from such tax in any year after the first full year in which it is in effect exceed the estimated dollar amount stated in the election question set forth in Section 5 hereof, either as a voter-approved revenue change or as an exception to limits on revenues and spending, without limiting the collection or spending of any other revenues or funds by the County under Article X, Section 20 of the Colorado Constitution or any other law.

Section 13. Repeal and Amendment.

a. If this Resolution is approved by a majority of the registered electors of Alamosa County at the election to be held on November 3, 2015, its provisions relating to the amount of tax imposed, specifically the one percent sales tax specified herein, and the provisions relating to the expenditure of revenue as set forth in Section 12 herein, shall not be repealed or amended except by resolution of the Board approved by a vote of the registered electors of the County.

b. Notwithstanding the provisions of subsection (a) hereof, so long as there are outstanding financial obligations of the County which are secured in whole or in part by all or any portion of said sales tax, said taxes shall not be repealed, nor shall the application of the proceeds from said taxes be changed, if such repeal or change would adversely affect the security for said financial obligations.

c. Except as provided, in subsections (a) or (b) herein, or as otherwise provided in Article 2 of Title 29, C.R.S., the provisions of this Resolution may be repealed or amended, subsequent to its adoption, by a majority vote of the Board of County Commissioners and such repeal or amendment need not be submitted to the registered electors of the County for their approval.

Section 14. Severability. If any section, paragraph, clause or provision of this Resolution, or the ballot issue certified by this Resolution, shall be adjudged to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining sections, paragraphs, clauses, or provisions of this Resolution or said ballot issue. It is the intention of the Board that the various parts of this Resolution and Ballot issue are severable.

Passed by roll call vote: three (3) in favor, none against.

SIGNED this 31st day of August, 2015.

BOARD OF COUNTY COMMISSIONERS OF ALAMOSA COUNTY
EXHIBIT “A”

Section 1. Beginning January 1, 2016, a countywide sales tax in accordance with the provisions of Article 2, Title 29, C.R.S., as amended, is hereby imposed at a rate equal to the rate of One Percent (1%) (the “voter-Approved Rate”) on the sale of tangible personal property at retail and the furnishing of services in the county, as provided in Section 29-2-105(1)(d), C.R.S., as amended, upon all taxable transactions in the County, to be reduced as provided in Section 1(A) herein. The tangible personal property and services taxable pursuant to this Resolution shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104 C.R.S., and as is more fully hereinafter set forth.

(a) For the purpose of the sales tax proposal, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the limits of the County or to a common carrier for delivery to a destination outside the limits of the County. The gross receipts from such sales shall include delivery charges when such charges are subject to the state sales tax imposed by article 26 of title 39, C.R.S., regardless of the place to which delivery is made. If a retailer has no permanent place of business in the County, or has more than one place of business, the place at which the retail sales are consummated for the purpose of a sales tax imposed by ordinance pursuant to this article shall be determined by the provisions of article 26 of title 39, C.R.S., and by rules and regulations promulgated by the Department of Revenue.

(b) The amount subject to tax shall not include the amount of any sales tax imposed by article 26 of title 39, C.R.S., as amended.
(c) The sale of tangible personal property and services taxable pursuant to this proposal shall be the same as the sale of tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., as amended, except as otherwise provided in this paragraph, and shall be subject to the same sales tax exemptions as those specified in part 7 of article 26 of title 39, C.R.S., as amended.

(d) The absence of any express provision herein for any exemption specified in Section 29-2-105(d)(1) shall be construed as imposing the County sales tax on such items.

(e) All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from said county, town, or city sales tax when such sales meet both of the following conditions:

(I) The purchaser is a nonresident of or has his principal place of business outside of the local taxing entity; and

(II) Such personal property is registered or required to be registered outside the limits of the local taxing entity under the laws of this state.

(f) The countywide sales tax on mobile telecommunications service shall be imposed pursuant to section 39-26-104(1)(c), C.R.S., as amended, and shall impose such tax in accordance with the provisions of the Act, and, pursuant to section 117 (b) of the Act. Mobile telecommunications service taxable by the County may be subject to any sales tax or other charge imposed by said entity on the service only if the customer's place of primary use is within the geographical boundaries of the entity. As used in this subsection (e), unless the context otherwise requires:

(I) "Act" means the federal "Mobile Telecommunications Sourcing Act", 4 U.S.C. secs. 116 to 126, as amended.

(II) "Customer" means customer as defined in section 124 (2) of the Act.

(III) "Mobile telecommunications service" means mobile telecommunications service as defined in section 124 (7) of the Act.

(IV) "Place of primary use" means the place of primary use as defined in section 124 (8) of the Act.

(g) The countywide sales tax shall not apply to the sale of construction and building materials, as the term is used in section 29-2-109, if such materials
are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the County evidencing that a local use tax has been paid or is required to be paid.

(h) The countywide sales tax shall not apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales tax lawfully imposed on the purchaser or user by another statutory or home rule county equal to or in excess of that sought to be imposed by the County. A credit shall be granted against the sales tax imposed by the County with respect to such transaction equal in amount to the lawfully imposed local sales tax previously paid by the purchaser or user to the previous statutory or home rule county. The amount of the credit shall not exceed the sales tax imposed by the County.

(i) The countywide sales tax shall not apply to the sale of food purchased with food stamps. For the purposes of this subparagraph, "food" shall have the same meaning as provided in 7 U.S.C. sec. 2012(g), as such section exists on October 1, 1987, or is thereafter amended.

(j) The countywide sales tax shall not apply to the sale of food purchased with funds provided by the special supplemental food program for women, infants, and children, 42 U.S.C. sec. 1786. For the purposes of this subparagraph, "food" shall have the same meaning as provided in 42 U.S.C. sec. 1786, as such section exists on October 1, 1987, or is thereafter amended.

(k) Pursuant to 29-2-105(9) this countywide sales tax shall not apply to the sale of cigarettes.

Jason Kelly would like to point out the $2.4 million came up a few years ago of what the 1 percent would generate. They want to be as close to that number as possible after talking to Bond Council. Last year it was higher so we could change to read $2.5 which would be appropriate.

Commissioner Dunne stated for this year the sales tax is the same as last year.

Mr. Kelly stated the housing outside the facility costs through July was $141,000 spent. This will help reduce the amount.

Commissioner Yohn stated we do want to be as close as possible.

Commissioner Allen stated the $2.5 doesn’t include if they get the Underfunded Court Grant and the DOLA grant. If we paid early can we put in there “or before”.

Jason Kelly stated one concern he would have is it is based on sales tax and what it generates. You can put language in there but is very subjective.
Commissioner Allen stated if we are successful with the two grants we are looking at he wants to make sure that this is known to the public that it will be applied to the construction costs.

Commissioner Dunne asked if we are covered if we get grants and we are finished before that day we are covered by appeals to change the date of the fractional sunset of the date.

Jason Kelly stated he would recommend keeping the language as it is because they had Bond Council look at it and approve it. If paid off early they can put it back on the ballot to reduce the tax.

Commissioner Allen stated he doesn’t think you have to go back to the voters to reduce.

Jason Kelly stated it is earmarked for this building that is why there is a creation of a separate fund.

Commissioner Allen stated this sales tax is not split with the city. We do have a 2 cent County tax. The County receives .8 and the city receive 1.2 percent.

Commissioner Yohn stated this is addressed under Section 12.

m/s Yohn/Dunne motion to accept Resolution 2015-F-6 with Ballot title as Creation of a Specific One Percent Countywide Sales Tax Increase with the correction that it is $2.5 Motion was approved unanimously.

Board/Staff Updates

Southern District

They are asking for topics.

Topics suggested were Underfunded Courts to include DA Funding, Underfunded Court Funding, Road & Bridge Chip Seal & Mag Chloride, and Marijuana Tax.

Adjourn

There being no further business, the Regular Meeting of the Board of Alamosa County Commissioners was adjourned.

ATTEST:

Belina Ramirez, Deputy Clerk

Darius Allen, Chairman

Marianne Dunne, Vice-Chair

Mike Yohn, County Commissioner