Colorado Amendment B, Gallagher Amendment Repeal and Property Tax Assessment Rates Measure

Colorado Amendment B, the Gallagher Amendment Repeal and Property Tax Assessment Rates Measure, is on the ballot in Colorado as a legislatively referred constitutional amendment on November 3, 2020.

A "yes" vote supports the following:

- Repealing the Gallagher Amendment, which set residential and non-residential property tax assessment rates in the state constitution;
- Allowing the Colorado State Legislature to freeze property tax assessment rates at the current rates (7.15% for residential property and 29% for non-residential property); and
- Allowing the state legislature to provide for future property tax assessment rate adjustments through state law.

A "no" vote supports maintaining the Gallagher Amendment, which requires a residential to non-residential property tax ratio of 45% to 55% and requires the state legislature to adjust the residential assessment rate to maintain the required ratio. Since 1982, the residential property tax assessment rate has dropped from 21% to 7.15% under the Gallagher Amendment. There is information that unless there are changes to the Gallagher Amendment, the residential property tax assessment rate may drop to 5.88%. This would have a negative impact on special district budgets, including the Poudre River Public Library District.

What would Amendment B do?

Amendment B would repeal the Gallagher Amendment of 1982, which limits the residential and non-residential property tax assessment rates so that residential property taxes equal 45% of the total share of state property taxes and non-residential property taxes equal 55% of the total share of state property taxes.

Non-residential property: Under the Gallagher Amendment, property tax assessment rates are set in the state constitution to be 29% for non-residential property. The rate is fixed at 29% in the state constitution and cannot be changed. If the constitutional amendment is approved, the 29% non-residential assessment rate would be repealed. Non-residential property includes commercial property and oil and gas property.

Residential property: The assessment rate for residential property has been required to be adjusted before each 2-year reassessment cycle so as to maintain the 45%-55% split between the total share of property taxes paid between the two types of property. The residential assessment rate was initially set as 21% under the Gallagher Amendment but has decreased over time to maintain the 45%-55% split. The residential property tax assessment rate for 2019-2020 was 7.15%. As of 2020, residential property in Colorado made up about 80% of the assessed value of all property in the state.

What will property tax rates be if Amendment B passes?

The legislature passed a companion bill, Senate Bill 20-223, which would take effect if voters approve the constitutional amendment. Senate Bill 223 would prohibit the legislature from changing assessment rates...
for property, thereby freezing the current rates of 7.15% for residential property and 29% for non-residential property in state statute. SB 223 would allow the legislature to adjust the assessment rate in state statute. Under the Gallagher Amendment, property tax assessment rates were expected to continue to decrease at the reassessment set to occur 2021 and going forward. Therefore, repealing the Gallagher Amendment and freezing property tax rates at current levels was expected to result in higher residential assessment rates than under the Gallagher Amendment. Due to the Colorado Taxpayer's Bill of Rights (TABOR), the legislature cannot increase assessment rates without a statewide vote of the people.

**Fiscal impact statement**

**Local revenue and spending.** For many local governments, including counties, cities, school districts, libraries, and special districts, Amendment B will result in increased property tax revenue. The amount of any increase will depend on what the residential assessment rate would have been in the future without the measure, as well as whether voters have already approved local tax increases to counteract future potential decreases in the residential assessment rate.

**State spending.** To the extent that Amendment B increases property tax revenue to school districts, additional funding will be available for the local share of the state’s system of school finance, reducing the amount the state must pay to make up the difference between local revenue and the school district funding amount identified through a formula in state law.

**Taxpayer impacts.** Maintaining the current residential assessment rate results in higher property taxes for many residential property owners compared to what they would owe if residential assessment rates were lowered in the future. The impact on property owners from holding the residential assessment rate constant in the future will vary based on several factors, including what future decreases in the residential assessment rate would have been required without the measure, the actual value of the property, and the tax rates of the local taxing districts. The measure does not impact the assessment rate for most nonresidential taxpayers.

**COMMUNICATIONS**

*By Katie Auman*

In September, the Communications team concentrated on planning and promoting the Fort Collins Book Fest (www.FoCoBookFest.org) happening October 9-11 and 16-18.

The team also continued its integrated marketing campaign to encourage library card signups and build awareness and use of the Library’s K-12 homework and learning eResources.
September Highlights:

- Updated FoCoBookFest.org website with event information, author bios, and session schedule. Began social media and digital promotion.

- Created an API to pull the Library’s Facebook Live video streaming into the Book Fest website so community members have two options for participating in the virtual festival.

- Worked with staff to expand the Library’s selection of video tutorials, Tech Tips, “how-to guides” and other video resources to support K-12 at-home learning, digital literacy, etc. Visit the Library’s YouTube Channel for playlists and videos.

- Supported public service managers and library staff in planning for next phase in the reopening of library services and extended hours.

- Began designing the “Winter Reading Challenge: A Winter Tale” which will run from November 16, 2020 through February 7, 2021. The challenge is inspired by the Summer Reading Challenge but is modified in scope.

Ongoing Activities:

- Keeping customers updated about library reopening plans via email, website, and social media

- Working with local media to share news about the Library District

- Managing new staff-only SharePoint site, created by SA, to support staff at-home access to library news, key health and safety documents and videos

- Continuing with social media promotions and platforms including “The River’s Mouth” blog

**COUNCIL TREE LIBRARY**  
*By Currie Meyer*

**Staff development through virtual conferences and presentations:** Teen Services Librarian Jenny Thurman attended the **Colorado Library Association Conference** (virtually) from September 10-12. Particularly useful programs included Computational Thinking for Teens, Adulting 101 for Teens and College Students, Creating Quality Surveys to Evaluate Library Programs, and Libraries as Libratory and Healing Spaces: Supporting Student Readers in Educational Spaces and Beyond. Children’s Services Librarian Amy Holzworth attended CALCON and the **Rocky Mountain PBS’ Colorado Classroom Endeavor** training on September 3. All classified staff viewed or attended Niche Academy’s “How to Deal with Problem Behaviors Related to COVID-19” in early September, and “The ABCs of LGBTQ” training on September 17. **Reimagine the Future #3: Invest in staff development and build opportunities for meaningful engagement and collaboration.**

**Storytime on a Blanket:** Amy began a series of outdoor storytimes at Colorado State University’s Environmental Learning Center. Amy secured a public gathering variance from Larimer County, and received approval from CSU for the programs. The storytimes, featuring socially-distanced stories, songs and movement will run Wednesday mornings through October. Average attendance during September was 12. **Reimagine the Future 4. Develop more agile, responsive, and effective services. Meet and Collaborate #4, Re-envision...unique, collaborative programming.**

**Take-and-Makes and more for Teens and Tweens:** Jenny coordinated a Take-and-Make origami project for teens to take from CTL and make at home. Jenny re-purposed the summer project with all
materials and directions in a manilla envelope, free for the taking. Jenny helped coordinate a virtual series of "Study Breaks" including yoga, and "Study Tips" including recommended new books for teens. Jenny helped coordinate the Teen Council meeting on September 1 and 21.

Circulation Department preparation for expanded services: Circulation Supervisor Angela James and staff worked on collection upkeep – deselection and redistribution of materials - during the month. Angela helped test the KitKeeper system for use with the Bundle o Books service, to be released in October. Angela and staff realigned staff for expanded service hours, including simultaneous curbside delivery and open hours. Reimagine the Future #4, Develop more agile, responsive, and effective services, #5 Maximize efficient, flexible, and sustainable library operations, and #6 Investigate emerging technologies and digital trends

Bike to Wherever Week: CTL Library Assistant Jillian Harrison coordinated a fun week-long program inspired by City of Fort Collins / FC Bikes. The informal program encouraged staff to bike to work, use alternative transportation, or share biking memories or haikus. Participating staff were rewarded with stickers. Four staff won small gift cards. Reimagine the Future #3, Invest in staff...meaningful engagement and collaboration.

OLD TOWN LIBRARY

By Eileen McCluskey

The Old Town Library team continues to refine and improve library operations to accommodate safer and more spacious areas for staff and customers. Staff schedules, shelving, workspaces, service points, furniture, collections, programs, and services are put through the pandemic lens in order to provide library services to the community that are flexible, lean and proactive while maintaining safety protocols. At the same time the Old Town team keeps busy with curbside delivery; testing Bundle of Books procedures and software; planning for public computer service; delivering virtual and in-person programs, and just generally being their awesome selves. This team is up for the challenge.

OTL’s leadership team (Eileen, Holly, Ian, Karla, Kristen and Nicole) planned and implemented a shelving move that started with the removal of the Music CD collection, which has seen a significant decline in circulation. With Tova’s support, the project included reorienting the Teen collection for improved sightlines, moving most of the audiobook collection; moving children’s DVDs into the children’s area, straightening shelving rows to increase floor space and improved social distancing; removing the vending machines, and reducing the computer lab to nine computer workstations. Holly served as project lead for the moves. She and the Circ team simply rocked it this month.

OTL tweaked its staffing schedules to prepare for expanding public hours and curbside delivery, public computing, and Bundle of Books. As employees plan for well-deserved time off requests and in response to restrictions regarding staff working at multiple locations, Ian coordinated an in-house Library Assistant hire to ensure that the branches have enough staff to cover library operations. Kristen prepared for expanded computer services and we look forward to offering public computers and public copying/scanning/faxing again. OTL staff continue to learn and develop their video screencasting and editing skills to support PRPLD’s virtual content, in the form of online storytimes, digital tech tips, and study tips.

Notable September programs, services and staff training

- Leave Me Alone webinar – 28 participants
- One Colorado pronouns training for all staff
- Outdoor Storytimes – OTL has had full attendance at its Wed. morning outdoor storytimes.
• Karla and Amy set up a "Pop Up" station for the City-wide event "FOCO POP UP"
• Learning at home series: Q & A with your children’s librarians
• Bundle of Books is coming! Karla and Holly provided input and testing to work out the logistical kinks in support of a process for staff to follow when fulfilling the requests. Their LEAN training is a great asset to this process.
• The ESL Mentoring service, in its pilot phase, had a big win when one of our Mentees passed her TOEFL exam with the help of the program coordinator and Mentor, Anne Million. Eileen, Anne and Monique are preparing for an official launch of this service in the coming months.
• Community-led programming Conversations in English, Code for Fort Collins, Great Decisions, and International Night have successfully transitioned to a virtual format and provide meaningful community engagement for its participants.