

COLORADO TITLE SETTING BOARD

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IN THE MATTER OF THE TITLE AND BALLOT TITLE AND SUBMISSION CLAUSE  
FOR INITIATIVE 2023-2024 #21

MOTION FOR REHEARING

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On behalf of Suzanne Taheri and Steven Ward, registered electors in the State of Colorado and proponents of designated representatives for Initiative 2023-2024 #21, the undersigned counsel, hereby submits this Motion for Rehearing of the Title Board's April 5, 2023 decision.

The designated representatives assert that the titles as set violate clear title as they incorrectly describe the measure. Additionally, the Fiscal Summary for Proposed Initiative 2023-2024 #21 incorrectly states in several places that the measure will reduce local property tax revenue.

On April 5, 2023, the Title Board conducted a hearing Proposed Initiative 2023-2024 #21. The Board found a single subject and proceeded to set title as follows:

“Funding available for counties, school districts, water districts, fire districts, and other districts funded, at least in part, by property taxes shall be impacted by a reduction of \$2.2 billion in property tax revenue by an amendment to the Colorado constitution and a change to the Colorado Revised Statutes concerning a 3% annual limit on property tax increases, and, in connection therewith, creating an exception to the limit if a property's use changes or its square footage increases by more than 10%, in which case, the property is reappraised, and, beginning in fiscal year 2024-25, allowing the state to annually retain and spend up to \$100 million of excess state revenue, if any, as a voter-approved revenue change to offset reduced property tax revenue and to reimburse local governments for fire protection.”

The Title set by the Board utilizes the language statutorily prescribed language for a measure that reduces local property tax revenue through a tax change:

For measures that reduce local district property tax revenue through a tax change, the ballot title must begin “Shall funding available for counties, school districts, water districts, fire districts, and other districts funded, at least in part, by property taxes be impacted by a reduction of (projected dollar figure of property tax revenue reduction to all districts in the first full fiscal year that the measure reduces revenue) in property tax revenue...?”. The title board shall exclude any districts whose property tax revenue would not be reduced by the measure from the measure's ballot title. The estimates reflected in the ballot title shall not be interpreted as restrictions of a local district's budgeting process. §1-40-106(3)(f), C.R.S.

In using the language prescribed by statute, the Board overlooked a key component of the measure. The proposed initiative does not actively decrease property tax revenue. Rather, it decreases the *growth* of property tax revenue. It is not a straight cut in property taxes; it is a cap on the amount by which they can grow from year to year. Because it is not a tax cut, the Board must not apply the language required by §1-40-106(3)(f).

Notwithstanding the key difference between a tax rate cut which would cause a reduction in revenue from one year to the next and the proposed initiative which merely caps the *growth* of tax revenue, the title as set by the Board is misleading. The title indicates that there will be a reduction of \$2.2 billion in property tax revenue. However, that is not what the initiative does. Because the Board chose to apply the construction in the statute, it was prevented from properly describing the \$2.2 billion as a reduction in the *growth* of the taxes that must be remitted by taxpayers rather than the taxing districts receiving \$2.2 billion less from one year to the next.

Proponents understanding of the statute comports with the Governor's own signing statement which clearly states the statute does not apply to caps of tax increases.

Respectfully submitted this 12<sup>th</sup> day of April, 2023.

s/Suzanne Taheri  
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