

**A RESOLUTION OF THE CITY COUNCIL OF BRIGHTON, COLORADO SUPPORTING BRIGHTON BALLOT ISSUE # 2J REGARDING EXPANDING THE APPLICATION OF THE CITY'S USE TAX TO CREATE AN ADDITIONAL REVENUE SOURCE FOR THE CITY TO PROVIDE THE BEST SERVICES POSSIBLE TO ITS RESIDENTS, INCLUDING, PUBLIC SAFETY, SAFE AND WELL MAINTAINED STREETS AND PARKS, RECREATIONAL FACILITIES FOR CITIZENS OF ALL AGES, GOOD QUALITY WATER, AND VARIOUS AMENITIES THAT THE CITIZENS HAVE ASKED FOR AND APPRECIATE; SETTING FORTH THE CITY'S BELIEF THAT THE REVENUES FROM THE USE TAX WILL ENSURE THAT GROWTH PAYS IT OWN WAY; AND URGING ALL VOTERS IN BRIGHTON TO VOTE 'YES' ON BALLOT ISSUE # 2J**

**RESOLUTION NO.: 2017-112**

**WHEREAS**, the City has always prided itself on providing the best services possible to its residents, including, public safety, safe and well maintained streets and parks, recreational facilities for citizens of all ages, good quality water, and various amenities that the citizens have asked for and appreciate; and

**WHEREAS**, the citizens of Brighton feel safe in their homes and schools and credit the Brighton Police Department for that feeling of security; and

**WHEREAS**, residents of Brighton use and enjoy the many parks and trails in the City, the Armory Performing Arts Center, the Brighton Recreation Center, the Eagle View Adult Center, the Oasis Aquatic Park, the new Bromley Farm restoration; and

**WHEREAS**, it is no secret that providing and, more importantly, maintaining and ultimately expanding, these kinds of services and amenities costs money and Brighton, like most cities in the Denver metro area, depends to a great extent on sales tax revenues to fund services and amenities; and

**WHEREAS**, as part of its preparation for the 2018 budget, the City Council explored additional revenue sources and realized that Brighton was not taking full advantage of use tax revenues like a vast number of other cities in the metro area; and

**WHEREAS**, the City Council acknowledges that some people get confused when trying to understand the concept of a 'use tax' and wants to assure the citizens that it is not as complicated as it may seem; and

**WHEREAS**, see the attached summary prepared by the City in anticipation of its approval to put the use tax question on the ballot; and

**WHEREAS**, in simple terms, a 'use tax' is imposed when a purchase of personal property is made and sales tax has not paid by the purchaser – nobody pays both sales tax and use tax; and

**WHEREAS**, in the vast number of circumstances, use tax will be imposed on a business that purchases its equipment, machinery, furnishings, fixtures, construction materials from a seller that did not charge it sales tax; and

**WHEREAS**, Brighton wants growth to pay its own way and when a new business comes to town or an existing business expands, it should not be able to skirt its obligation to pay a tax just because it purchases its equipment, machinery, furnishings, fixtures, construction materials from a seller (usually out of state) that did not charge it sales tax; and

**WHEREAS**, it is important to remember that Brighton already charges a use tax on building materials and the purchase of motor vehicles and Ballot Issue # 2J is intended to expand it as explained above; and

**WHEREAS**, the City Council acknowledges that there is a tendency by citizens who see the word 'tax' on a ballot to be tempted to automatically vote 'no'; and

**WHEREAS**, the City Council strongly encourages every citizen to learn about the proposed use tax, understand its applicability, and recognize that its focus is related to assuring that growth pays its own way; and

WHEREAS, in its effort to continue to provide the best services possible to its residents, including, public safety, safe and well maintained streets and parks, recreational facilities for citizens of all ages, good quality water, and various amenities that the citizens have asked for and appreciate, the City Council asks the citizens of Brighton to VOTE 'YES' ON BALLOT ISSUE # 2J at the November 7, 2017 election.

**RESOLVED THIS 3<sup>rd</sup> day of October, 2017.**

CITY OF BRIGHTON, COLORADO

---

Mayor Richard N. McLean

ATTEST:

---

Natalie Hoel, City Clerk

APPROVED AS TO FORM:

---

Margaret R. Brubaker, City Attorney