

ORDINANCE O-2026-53

A BILL FOR AN ORDINANCE CONCERNING FUNDING FOR PUBLIC SAFETY AND IN CONNECTION THEREWITH AMENDING CHAPTER 4.04 OF THE MUNICIPAL CODE FOR THE CITY OF LONGMONT, COLORADO, INCREASING THE CITY SALES AND USE TAX RATE FROM 3.53 PERCENT TO 3.86 PERCENT BEGINNING JANUARY 1, 2027, AUTHORIZING AN INCREASE IN THE CITY PROPERTY TAX OF NOT MORE THAN 2.44 MILLS BEGINNING WITH TAX COLLECTION YEAR 2027, AND REFERRING SAID TAX INCREASES TO A VOTE OF THE QUALIFIED ELECTORS

THE COUNCIL OF THE CITY OF LONGMONT, COLORADO, ORDAINS:

Section 1

The Council finds:

A. There is a critical need for additional resources to maintain and increase the level of service for public safety in the City of Longmont, including but not limited to:

1. police officers and personnel for traffic enforcement and criminal investigations and prevention;
2. police officers to ensure safety of officers and to improve emergency response;
3. emergency dispatchers for 911 response;
4. firefighters to ensure safe and sufficient response to emergencies;
5. personnel to support emergency public safety responders; and
6. public safety equipment, vehicles and facilities to ensure safety; and

7. behavioral health response, crisis response, co-responder services, diversion programs, and other preventative public safety services.

B. The City of Longmont City Council desires to refer the question of approval of such taxes to the registered electors of the City of Longmont.

Section 2

In this ordinance, ellipses indicate material not reproduced as the Council intends to leave that material in effect as it now reads.

Section 3

The Council amends section 4.04.130 of the Longmont Municipal Code, by adding any italicized material and deleting any stricken material, to read as follows:

Section 4.04.130. - Sales tax levied; allocation of increased tax for open space acquisition and maintenance and street system maintenance and improvements from special public improvement funds.

A. There is imposed upon all sales of commodities and services specified in section 4.04.080, tax at the rate of 3.86 percent of the sales price to be computed in accordance with schedules or systems approved by the finance director, or designee. Said schedules or systems shall be designed so that no such tax is charged on any sale of \$0.16 or less.

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O. All revenues derived from the 0.33 percent increase approved according to Ordinance No. O-2026-53 shall be used exclusively to provide resources to maintain and increase the level of service for public safety in the city, including, but not limited to, police officers and personnel for traffic enforcement and

1 criminal investigations and prevention; police officers to ensure safety of officers
2 and to improve emergency response; emergency dispatchers for 911 response;
3 firefighters to ensure safe and sufficient response to emergencies; personnel to
4 support emergency public safety responders; and public safety equipment,
5 vehicles and facilities to ensure safety. The scope of the permissible use of such
6 revenues shall be coterminous with the scope described in subsection M of this
7 section. Accordingly, all such revenues shall also be allocated to the public safety
8 sales tax fund and shall be subject to the same restrictions as other monies
9 deposited therein. The 0.33 percent increase shall begin January 1, 2027.

10 Section 4

11 The Council amends section 4.04.280 of the Longmont Municipal Code, by adding any
12 italicized material and deleting any stricken material, to read as follows:

13 Section 4.04.280. - Storage, consumption and use tax levied; allocation of
14 increased tax for open space acquisition and maintenance and street system
15 maintenance and improvements from special public improvement funds.

16 A. Except as provided separately in subsections F through K of this section
17 for construction equipment, there shall be levied and there shall be collected from
18 every person a tax or excise for the privilege of storing, using, distributing or
19 otherwise consuming any article of tangible personal property purchased at retail
20 from sources outside the corporate limits of the city, subsequent to the effective
21 date of the ordinance codified in this chapter. Such tax shall be payable to and
22 shall be collected by the director of finance at the rate of 3.86 percent of the price
23 to be computed in accordance with schedules or systems approved by the finance

1 director, or designee. Said schedules or systems shall be designed so that no such
2 tax is charged on any sale of \$0.16 or less.

3 ...

4 P. All revenues derived from the 0.33 percent increase approved according to
5 Ordinance No. O-2026-53 shall be used exclusively to provide resources to
6 maintain and increase the level of service for public safety in the city, including,
7 but not limited to, police officers and personnel for traffic enforcement and
8 criminal investigations and prevention; police officers to ensure safety of officers
9 and to improve emergency response; emergency dispatchers for 911 response;
10 firefighters to ensure safe and sufficient response to emergencies; personnel to
11 support emergency public safety responders; and public safety equipment,
12 vehicles and facilities to ensure safety. The scope of the permissible use of such
13 revenues shall be coterminous with the scope described in subsection N of this
14 section. Accordingly, all such revenues shall also be allocated to the public safety
15 sales tax fund and shall be subject to the same restrictions as other monies
16 deposited therein. The 0.33 percent increase shall begin January 1, 2027.

17 Section 5

18 Mill Levy Increase:

19 To fund public safety in the City, the City Council may increase the City property tax by
20 not more than 2.44 mills (as adjusted) beginning with tax collection year 2027. The revenue
21 derived by the City property tax of not more than 2.44 mills (as adjusted) imposed pursuant to
22 this Ordinance shall be allocated to a special fund, and used solely for public safety in the City of
23 Longmont, including but not limited to, police officers and personnel for traffic enforcement and

1 criminal investigations and prevention; police officers to ensure safety of officers and to improve
2 emergency response; emergency dispatchers for 911 response; firefighters to ensure safe and
3 sufficient response to emergencies; personnel to support emergency public safety responders;
4 and public safety equipment, vehicles and facilities to ensure safety. The City Council may
5 adjust the 2.44 mills beginning in tax collection year 2028 and annually thereafter to offset any
6 revenue reductions caused by any constitutionally or statutorily required tax credits, property tax
7 refunds, abatements, reductions in the percentage of actual valuation used to determine assessed
8 valuation, or reductions in the actual value against which the assessment rate is applied that are
9 enacted after November 3, 2026, or are otherwise set forth in C.R.S. §§ 29-1-1701, et seq., or
10 C.R.S. §§ 39-1-101, et seq.

11 Section 6

12 Election and Effective Date:

13 Under section 9.15 of the Longmont Municipal Charter and Article X, section 20 of the
14 Colorado Constitution, the Council refers this ordinance to the qualified electors of the City for
15 approval at the special City election now scheduled for November 3, 2026. If approved by a
16 majority of the electors voting thereon, it shall become effective when the City Clerk or other
17 designated election official duly files the required certificate of election.

18 Section 7

19 Ballot Title and Question:

20 The ballot title and question submitted to the electors shall be as follows:

21 SHALL CITY OF LONGMONT TAXES BE INCREASED \$19.5 MILLION
22 ANNUALLY IN THE FIRST FULL YEAR AND BY WHATEVER
23 ADDITIONAL AMOUNTS AS ARE GENERATED ANNUALLY IN EACH

1 SUBSEQUENT YEAR FROM THE IMPOSITION OF AN ADDITIONAL
2 MILL LEVY OF NOT TO EXCEED 2.44 MILLS (AS ADJUSTED)
3 BEGINNING WITH TAX COLLECTION YEAR 2027 AND AN
4 ADDITIONAL CITY SALES AND USE TAX IMPOSED AT A RATE OF
5 0.33% BEGINNING JANUARY 1, 2027, WITH THE PROCEEDS OF SUCH
6 TAXES BEING USED EXCLUSIVELY TO MAINTAIN AND INCREASE
7 THE LEVEL OF SERVICE FOR PUBLIC SAFETY IN THE CITY OF
8 LONGMONT, INCLUDING, BUT NOT LIMITED TO PROVIDING FUNDS
9 FOR:

- 10 • POLICE OFFICERS AND PERSONNEL FOR TRAFFIC
11 ENFORCEMENT AND CRIMINAL INVESTIGATIONS AND
12 PREVENTION;
- 13 • POLICE OFFICERS TO ENSURE SAFETY OF OFFICERS AND TO
14 IMPROVE EMERGENCY RESPONSE;
- 15 • EMERGENCY DISPATCHERS FOR 911 RESPONSE;
- 16 • FIREFIGHTERS TO ENSURE SAFE AND SUFFICIENT RESPONSE
17 TO EMERGENCIES;
- 18 • PERSONNEL TO SUPPORT EMERGENCY PUBLIC SAFETY
19 RESPONDERS; AND
- 20 • PUBLIC SAFETY EQUIPMENT, VEHICLES AND FACILITIES TO
21 ENSURE SAFETY;

22 AND SHALL ORDINANCE O-2026-53 AUTHORIZING SUCH TAX
23 INCREASES BE APPROVED, AND SHALL THE CITY BE AUTHORIZED

1 TO INCREASE THE MILL LEVY AUTHORIZED BY THIS QUESTION
2 BEGINNING IN TAX COLLECTION YEAR 2028 AND ANNUALLY
3 THEREAFTER TO OFFSET ANY REVENUE REDUCTIONS CAUSED BY
4 ANY CONSTITUTIONALLY OR STATUTORILY REQUIRED TAX
5 CREDITS, PROPERTY TAX REFUNDS, ABATEMENTS, REDUCTIONS IN
6 THE PERCENTAGE OF ACTUAL VALUATION USED TO DETERMINE
7 ASSESSED VALUATION, OR REDUCTIONS IN THE ACTUAL VALUE
8 AGAINST WHICH THE ASSESSMENT RATE IS APPLIED THAT ARE
9 ENACTED AFTER THE DATE OF APPROVAL OF THIS BALLOT
10 QUESTION OR ARE OTHERWISE SET FORTH IN C.R.S. §§ 29-1-1701, ET
11 SEQ., OR C.R.S. §§ 39-1-101, ET SEQ., AND SHALL THE PROCEEDS OF
12 SUCH TAXES AND INVESTMENT INCOME THEREON BE COLLECTED
13 AND SPENT WITHOUT REGARD TO ANY LIMITATION CONTAINED
14 WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION
15 OR ANY OTHER LAW?

16 YES _____

17 NO _____

18 Section 8

19 If the electors approve this ordinance, then on the effective date specified above, all
20 ordinances or parts of ordinances in conflict herewith are hereby repealed, but only to the extent of
21 such inconsistency. The officers and employees of the City are hereby authorized and directed to
22 take all action necessary or appropriate to effectuate the provisions of this ordinance.

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Section 10

Introduced this 11th day of August, 2026.

MAYOR

CITY CLERK

8

1 APPROVED AS TO FORM:

2
3
4 /s/ Christopher Robbie 8/12/2026
5 ASSISTANT CITY ATTORNEY DATE

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7
8 /s/ Cristi Campbell 8/12/2026
9 PROOFREAD DATE

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12 APPROVED AS TO FORM AND SUBSTANCE:

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14
15 /s/ Teresa Molloy 8/12/2026
16 ORIGINATING DEPARTMENT DATE

17
18 CA File: 26-004017