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81-200

1 Sales top

STATE OF COLORADO } ss
County of MESA }
I hereby certify that this instrument was
Filed for record

OCT 2 1981

at 1:10 o'clock P M and recorded
in Book
EARL SAWYER County Clerk & Recorder
By

File

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OCT 2 1981

STATE OF COLORADO, COUNTY OF MESA
RECORDED AT 1:12 P.M. BY PAUL
RECEPTION NO. 1270774 EARL SAWYER, RECORDER

C E R T I F I E D R E C O R D
O F
PROCEEDINGS OF THE BOARD OF COUNTY COMMISSIONERS
OF MESA COUNTY, COLORADO
RELATING TO A COUNTYWIDE SALES AND USE TAX
AND THE SUBMISSION OF THE QUESTION
OF APPROVING SUCH SALES AND USE TAX
FOR MESA COUNTY

STATE OF COLORADO)
) ss.
COUNTY OF MESA)

The Board of County Commissioners of Mesa County, Colorado, met in Regular session in full conformity with law and the rules of the County, at the County Courthouse, in Grand Junction, Colorado, on Wednesday, the 9th day of September, 1981, at 9:00 A.M.

Upon roll call the following were present constituting a quorum:

Chairman: Maxine Albers
Commissioners: Rick Enstrom
 George White

Also present:
County Clerk
and Recorder: Earl Sawyer

Absent: _____

Thereupon Commissioner Enstrom introduced a Resolution as follows:

RESOLUTION NO. MCM-81-199

A RESOLUTION CONCERNING THE IMPOSITION OF A COUNTYWIDE SALES TAX ON THE SALE OF TANGIBLE PROPERTY AT RETAIL AND THE FURNISHING OF SERVICES AS PROVIDED IN SECTION 29-2-105, COLORADO REVISED STATUTES 1973, AS AMENDED, AND A COUNTY-WIDE USE TAX ON THE PRIVILEGE OF STORING, USING OR CONSUMING CONSTRUCTION AND BUILDING MATERIALS, AND MOTOR AND OTHER VEHICLES ON WHICH REGISTRATION IS REQUIRED, UPON APPROVAL OF THE REGISTERED ELECTORS OF MESA COUNTY, AND TO PROVIDE FOR THE SUBMISSION OF THIS RESOLUTION FOR APPROVAL AT A SPECIAL ELECTION OF REGISTERED ELECTORS IN MESA COUNTY ON NOVEMBER 3, 1981.

WHEREAS, Mesa County is authorized by law to impose a sales tax on the sale of tangible personal property at retail, and the furnishing of services, subject to approval of the registered electors of said County; and

WHEREAS, the County is authorized by law to impose a use tax on the privilege of storing, using or consuming in Mesa County any construction and building materials, and motor and other vehicles on which registration is required, purchased at retail; and

WHEREAS, the Town of Fruita currently has a three per cent (3%) sales tax; and

WHEREAS, the two percent (2%) sales and use tax of the County hereinafter provided, if approved and imposed, would result in the imposition of a total sales and use tax by the State of Colorado, the County of Mesa and the Town of Fruita therein in excess of seven percent (7%); and

WHEREAS, the Board of Trustees of the Town of Fruita has indicated its intention to reduce its sales tax to two percent (2%) if the County sales tax is approved by the registered electors of the County; and

WHEREAS, it is the intent of the Board of County Commissioners to reduce the County property tax mill levy a minimum of five mills for fiscal year 1982 if said sales and use tax is approved by the registered electors and becomes effective on January 1, 1982;

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

Section 1. Sales Tax Imposed. There is hereby imposed and there shall be paid a sales tax on the sale of tangible personal property at retail, and the furnishing of services as provided in Section 29-2-105(1)(d), Colorado Revised Statutes 1973, as amended, upon all taxable transactions in Mesa County, except that the sales of food and sales and purchases of electricity, coal, wood, gas, fuel oil or coke sold to occupants of residences shall be exempt pursuant to Section 29-2-105(1)(d), Colorado Revised Statutes 1973, as amended.

Section 2. Definitions. For the purpose of Sections 1, 2, 3, 4, 5, and 6 of this Resolution, the words therein contained shall have the meanings as provided in Section 39-26-102, Colorado Revised Statutes 1973, as it currently exists or may hereafter be amended, and said definitions are incorporated herein by this specific reference.

Section 3. Sales Tax Collection. The collection, administration and enforcement of this sales tax shall be performed by the Executive Director of the Department of Revenue of the State of Colorado (the "Executive Director") in the same manner as the collection, administration and enforcement of the Colorado state sales tax. The provisions of Title 39, Article 26, Colorado Revised Statutes 1973, as amended, and all rules and regulations promulgated thereunder by the Executive Director shall govern the collection, administration and enforcement of the County sales tax.

Section 4. Sales Tax Vendor's Fees. The Vendor shall be entitled as collection agent for Mesa County to withhold an amount equal to three and one third percent (3 1/3%) of the total amount to be remitted by Vendor to the Executive Director of the Colorado Department of Revenue each month to cover Vendor's expense in the collection and remittance of said County Sales Tax. If any Vendor is delinquent in remitting the tax, other than in unusual circumstances shown to the satisfaction of the Executive Director, the Vendor shall not be allowed to retain any amounts to cover his or her expense in collecting and remitting said tax, and an amount equivalent to the full two percent (2%)

shall be remitted to the Executive Director by any such delinquent Vendor.

Section 5. General Provisions and Exemptions from Taxation.

5.1. For the purposes of applicability, exemptions, collection, administration and enforcement of the Resolution and Tax by the Executive Director of the Department of Revenue, the provisions of Section 39-26-104, Colorado Revised Statutes, 1973, as amended, and Section 39-26-114, Colorado Revised Statutes 1973, as amended, shall be deemed applicable and incorporated into this Resolution. Further, sales or purchases of food and sales and purchases of electricity, coal, wood, gas, fuel oil or coke sold to occupants of residences shall be exempt pursuant to Section 29-2-105(1)(d), Colorado Revised Statutes 1973, as amended.

5.2. The amount subject to tax under this Resolution shall not include the State Sales and Use Tax imposed by Article 26, Title 39, Colorado Revised Statutes 1973, as amended.

5.3. For the purpose of this Resolution, all retail sales shall be considered 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 Mesa County or to a common carrier for delivery to a destination outside the limits of the County.

5.4. The gross receipts from sales shall include delivery charges, when such charges are subject to the State Sales and Use Tax imposed by Article 26 of Title 39, Colorado Revised Statutes 1973, as amended, regardless of the places to which delivery is made.

5.5. In the event a retailer has no permanent place of business in Mesa County, or has more than one place of business, the place or places at which the retail sales are consummated for the purpose of this sales tax shall be determined by the provisions of Article 26 of Title 39, Colorado Revised Statutes 1973, as amended, and by the rules and regulations promulgated by the Department of Revenue.

5.6. All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from

the County sales tax when such sales meet both of the following conditions:

(a) The purchaser is a nonresident of, or has its principal place of business outside Mesa County; and,

(b) Such personal property is registered or required to be registered outside the limits of Mesa County under laws of the State of Colorado.

Section 6. Schedule of Sales Tax. There is hereby imposed on all sales of tangible personal property at retail and the furnishing of services as provided in Section 39-26-104, Colorado Revised Statutes 1973, as amended, a tax equal to two percent (2.%) of the gross receipts. The tangible personal property and services taxable by this Resolution shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104, Colorado Revised Statutes 1973, as amended, subject to the same exemptions as those specified in Section 39-26-114, Colorado Revised Statutes 1973, as amended, expressly including the exemption for the sale of food pursuant to Section 39-26-114(1)(a)(XX), Colorado Revised Statutes 1973, as amended, and sales and purchases of electricity, coal, wood, gas, fuel oil or coke sold to occupants of residences, pursuant to Section 39-26-114(1)(a)(XXI), Colorado Revised Statutes 1973, as amended. The imposition of the tax on individual sales shall be in accordance with schedules set forth in the rules and regulations promulgated by the Department of Revenue. If any Vendor, during any reporting period, shall collect as a tax an amount in excess of two percent (2.0%) of the total taxable sales, he or she shall remit to the Executive Director of the Department of Revenue the full amount of the tax herein imposed and also such excess.

Section 7. Use Tax Imposed. There is hereby imposed and there shall be paid and collected a use tax upon the privilege of storing, using, or consuming within Mesa County any construction and building materials and motor and other vehicles on which registration is required, purchased at retail, equal to two percent (2.0%) of the retail cost thereof.

Such tax shall be collected in accordance with the schedules set forth in the rules and regulations promulgated by the Department of Revenue.

Section 8. Use Tax Definitions. For the purposes of Sections 7, 8, 9, 10 and 11 of this Resolution, the words therein conformed shall have the meanings provided in Section 39-26-201, Colorado Revised Statutes 1973, as it currently exists or may hereafter be amended, and said definitions are incorporated herein by this specific reference.

Section 9. Use Tax Exemptions. In no event shall the use tax imposed by this Resolution extend or apply:

(a) To the storage, use, or consumption of any tangible property, the sale of which is subject to a retail sales tax imposed by Mesa County;

(b) To the storage, use or consumption of any tangible personal property purchased for resale in Mesa County, either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business;

(c) To the storage, use, or consumption of tangible personal property brought into Mesa County by a non-resident thereof for his or her own storage, use, or consumption while temporarily within the County, however, this exemption does not apply to the storage, use, or consumption of tangible personal property brought into the State of Colorado by a non-resident to be used in the conduct of a business in this State;

(d) To the storage, use, or consumption of tangible personal property by the United States government or the State of Colorado, or its institutions or political subdivisions, in their governmental capacities only or by religious or charitable corporations in the conduct of their religious or charitable functions;

(e) To the storage, use, or consumption of tangible personal property by a person engaged in the business of manufacturing or compounding for sale, profit, or use any article, substance or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part

of the product or service which is manufactured, compounded or furnished and the container, label, or the furnished shipping case thereof;

(f) To the storage, use, or consumption of any article of tangible personal property the sale or use of which has already been subjected to a sales or use tax of another town, city or county equal to or in excess of that imposed by this Resolution. A credit shall be granted against the use tax imposed by this Resolution with respect to a person's storage, use or consumption within Mesa County of tangible personal property purchased by him elsewhere. The amount of the credit shall be equal to the tax paid by him by reason of the imposition of a sales or use tax of another town, city or county on his purchase or use of the property. The amount of the credit shall not exceed the use tax imposed by this Resolution;

(g) To the storage, use, or consumption of tangible personal property and household effects acquired outside of Mesa County and brought into it by a non-resident acquiring residency;

(h) To the storage or use of a motor vehicle if the owner is or was, at the time of purchase, a non-resident of Mesa County and he purchased the vehicle outside of Mesa County for use outside of Mesa County and actually so used it for a substantial and primary purpose for which it was acquired and he registered, titled, and licensed said motor vehicle outside of Mesa County;

(i) To the storage, use, or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to the effective date of this use tax;

(j) To the storage, use, or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into at any time prior to the effective date of this use tax.

Section 10. Motor and Other Vehicle Use Tax Collection.

10.1. The two percent (2.0%) use tax provided for herein shall be applicable for every motor vehicle for which registration

is required by the laws of the State of Colorado. No registration shall be made of any motor or other vehicle for which registration is required, and no certificate of title shall be issued for such vehicle by the Department of Revenue of the State of Colorado or its authorized agents until any tax due upon the use, storage, or consumption thereof pursuant to this Resolution has been paid.

10.2. This use tax shall be collected by the authorized agent of the Department of Revenue of the State of Colorado in Mesa County.

10.3. The proceeds of this use tax shall be paid to Mesa County periodically in accordance with an agreement entered into by and between Mesa County and the Authorized Mesa County Agent of the Department of Revenue and the State of Colorado.

Section 11. Administration and Collection of Construction and Building Materials Use Tax. Except as provided in Section 10 hereof, the collection, administration, and enforcement of the construction and building materials use tax shall be performed by the County Treasurer. The Board of County Commissioners may promulgate such rules and regulations as may be necessary for the proper collection, administration, and enforcement of the use tax. No certificate of occupancy shall be issued until all applicable use taxes on the construction and building materials have been paid.

Section 12. Use of Revenues and Distribution of Revenues between County and Municipalities.

12.1. One-half (1/2) of the revenues derived from the County's two percent (2.0%) sales tax shall be deposited to the County's Capital Improvement Fund (hereinafter created) and used solely for the purposes for which the Fund may be used.

12.2. The remaining one-half (1/2) of the revenues derived from the County's two percent (2.0%) sales tax shall be distributed to the following entities based upon the following percentages:

- (a) 32% to the City of Grand Junction;
- (b) 10% to the Town of Fruita;

- (c) 7% to the Town of Palisade;
- (d) 3% to the Town of Collbran;
- (e) 3% to the Town of De Beque;
- (f) 45% to the Mesa County General Fund for use as directed by the Board of County Commissioners.

12.3. All of the revenues derived from the County's two percent (2.0%) use tax shall be credited to the Mesa County General Fund for use as directed by the Board of County Commissioners.

12.4. There is hereby established a special fund of the County to be known as the "Mesa County Capital Improvement Fund." The revenues specified in Section 12.1 hereof shall be credited to said Fund and used solely for the purpose of providing capital improvements for Mesa County or paying debt service on bonds or other obligations of the County issued to provide capital improvements pursuant to Section 29-2-111, Colorado Revised Statutes 1973, as amended. Monies credited to such Fund shall not be available to be pledged or expended, by interfund transfer or otherwise, for any general purposes of the County.

Section 13. Election and Amendments.

13.1. Before this sales and use tax Resolution shall become effective, it shall be submitted to and receive the approval of a majority of the registered electors of Mesa County voting at a special election to be held on Tuesday, November 3, 1981.

13.2. Except as to the rate of two percent (2.0%) imposed herein and the distribution and use of the tax revenues, the Board of County Commissioners may amend, alter or change this Resolution, subsequent to adoption by a majority vote of the Board of County Commissioners. Such amendment, alteration, or change need not be submitted to the electors of Mesa County for their approval.

Section 14. Effective Date. Upon passage of this Resolution and subsequent referendum, the sales and use tax shall apply to all retail sales, unless exempt, made on or after January 1, 1982; provided that, if the Town of Fruita does not repeal

or terminate at least one percent (1.0%) of its existing three percent (3.0%) sales tax, such repeal to be effective on or before December 31, 1981, the effective date of this Resolution shall be July 1, 1982, contingent upon the repeal by the Town of at least one percent (1.0%) of its existing three percent (3.0%) sales tax on or before July 1, 1982.

Section 15. Termination. The two percent (2.0%) sales and use tax of Mesa County imposed by this Resolution shall continue in effect until repealed by the registered electors of Mesa County at an election held for such purpose.

Section 16. Severability. If any provision of this Resolution or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the Resolution which can be given effect without the invalid provisions or application, and to this end the provisions of this Resolution are declared to be severable.

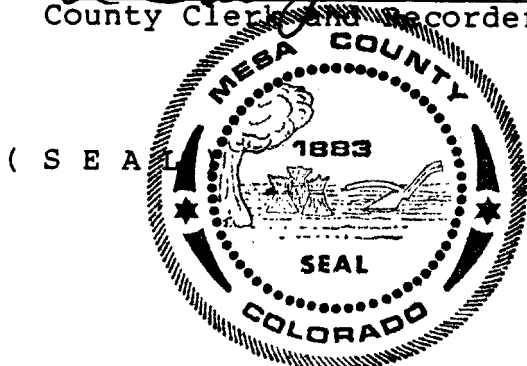
Section 17. Publication. The County Clerk and Recorder is directed to publish this Resolution in full four separate times, a week apart, in the Grand Junction Daily Sentinel, the Clifton Valley Citizen, the Fruita Times, and the Palisade Tribune in the issues of such newspapers dated October 1, 8, 15 and 22, 1981.

ADOPTED AND APPROVED THIS 9th day of September, 1981.

By: Margie Albers
Chairman
Board of County Commissioners
Mesa County, Colorado

ATTEST:

Earl Sawyer
County Clerk and Recorder



Commissioner Enstrom then moved that the Resolution be passed and adopted.

The question being upon the passage and adoption of the Ordinance, the roll was called with the following result:

Those voting YES:

Maxine Albers

Rick Enstrom

George White

Those voting NO: _____

Those absent: _____

The Chairman thereupon declared that a majority of all the Commissioners elected having voted in favor thereof, the motion was carried and the Resolution duly passed and adopted.

Thereupon Commissioner Enstrom introduced the following Resolution:

RESOLUTION NO. MCM-81-200

A RESOLUTION SUBMITTING TO THE REGISTERED QUALIFIED ELECTORS OF MESA COUNTY, COLORADO, AT THE SPECIAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 1981, THE QUESTION OF APPROVING A TWO PERCENT (2%) SALES AND USE TAX FOR SAID COUNTY AS SET FORTH IN RESOLUTION NO. MCM-81-199.

WHEREAS, the Board of County Commissioners of Mesa County has by the adoption of Resolution No. MCM-81-199 authorized the imposition of a two percent (2%) sales and use tax subject to the approval of the registered qualified electors of the County;

THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MESA COUNTY, COLORADO:

Section 1. That at a special election to be held in Mesa County, on Tuesday, November 3, 1981, between 7:00 A.M. and 7:00 P.M. of said day, there shall be submitted to a vote of the registered qualified electors, the question of imposing a county-wide sales and use tax of two percent (2%) in accordance with Resolution No. MCM-81-199, as are more particularly stated in the form of Ballot and Notice of Election hereinafter set forth.

Section 2. There shall be forty-nine election precincts and polling places and one absentee voter polling place for the election as set forth in the Notice of Election. The County Clerk and Recorder shall conspicuously post at such polling place, the notice required by §1-6-102, C.R.S. 1973, as amended.

Section 3. Any person who is at least eighteen (18) years of age, a citizen of the United States, and who has resided in the State of Colorado and in the election precinct for thirty-two (32) days immediately preceding the election, and who has complied with the registration laws, shall be allowed to vote on the question of imposing a sales and use tax. The registration list for the election precinct shall contain the names and addresses of all electors residing within the election precinct whose names appeared on the registration records at the close of

business on the thirty-second day preceding the election (i.e., Friday, October 2, 1981).

Section 4. Votes at said election shall be registered by punch card electronic voting system, the use of which is authorized at this election pursuant to Section 1-6-609, C.R.S. 1973, as amended. In addition, the punch card electronic voting system shall be used for absentee voters pursuant to Section 1-8-116, C.R.S. 1973, as amended. The ballot pages and ballot cards shall be prepared as required by Section 1-6-405, C.R.S. 1973, as amended. The ballot to be used in voting on the punch card electronic voting system shall contain the question in substantially the following form:

"Shall a countywide sales and use tax of Mesa County, at the rate of two percent (2%) be imposed upon the sale of tangible personal property at retail and the furnishing of services in the county, and upon the storage, use, or consumption within Mesa County of any construction or building materials and motor and other vehicles on which registration is required, purchased at retail, and not subject to the Mesa County sales tax, all in accordance with the proposal of the Board of County Commissioners of said County adopted and set forth in Resolution No. MCM-81-199 of Mesa County?"

Section 6. The judges of election shall be those electors appointed by the County Clerk and Recorder pursuant to §1-5-101, C.R.S. 1973, as amended.

Section 7. There shall be published a Notice of Registration for the election in the Grand Junction Daily Sentinel, the Clifton Valley Citizen, the Fruita Times, and the Palisade Tribune, newspapers having general circulation in the County, in the editions dated September 17 and 24, 1981, which shall set forth the last day for registration. Notice of the election shall be published in said newspapers at least ten (10) days prior to

the election, being the issue dated October 22, 1981, and a copy of the Notice shall be posted until after the election in a conspicuous place in the office of the County Clerk and Recorder. Such notices shall be substantially in the following form:

NOTICE OF REGISTRATION

NOTICE IS HEREBY GIVEN That the question of imposing a two percent (2%) countywide sales and use tax of Mesa County, Colorado will be submitted at a special election to be held on Tuesday, November 3, 1981.

In order to vote at this election, an elector must be a qualified elector whose name appears on the registration books of Mesa County. A qualified elector is any person who is at least eighteen (18) years of age, a citizen of the United States, who has resided in the State of Colorado and in the election precinct for thirty-two (32) days next preceding the date of election. Persons who are otherwise qualified to vote, but who are not presently registered, may register daily during business hours, NOT LATER THAN FRIDAY, October 2, 1981, at the office of the County Clerk and Recorder of Mesa County in Grand Junction, or at one of the following offices of municipal clerks in the County:

Office of the Town Clerk
Town of Fruita

Office of the Town Clerk
Town of Palisade

Office of the Town Clerk
Town of Collbran

Office of the Town Clerk
Town of De Beque

A Notice of Election giving more detailed information concerning the election will be published on Thursday, October 22, 1981; in addition, a copy of the notice will be posted at the office of the County Clerk and Recorder, as required by law.

IN WITNESS WHEREOF, the County Clerk and Recorder of Mesa County, Colorado, has caused this Notice to be given as of the 9th day of September, 1981.

(S E A L)

/s/ Earl Sawyer
County Clerk and Recorder

Publish in: Grand Junction Daily Sentinel, the Clifton Valley Citizen, the Fruita Times, and the Palisade Tribune.

Publish on: September 17 and 24, 1981

P U B L I C N O T I C E
O F
SPECIAL ELECTION
MESA COUNTY, COLORADO
TUESDAY, NOVEMBER 3, 1981

PUBLIC NOTICE IS HEREBY GIVEN, That at a special election to be held on Tuesday, the 3rd day of November, 1981, at the lawful polling places for each County general election precinct, there will be submitted to the registered qualified electors of the County the following question:

QUESTION SUBMITTED:

"Shall a countywide sales and use tax of Mesa County, at the rate of two percent (2%) be imposed upon the sale of tangible personal property at retail and the furnishing of services in the county, and upon the storage, use, or consumption within Mesa County of any construction or building materials and motor and other vehicles on which registration is required, purchased at retail, and not subject to the Mesa County sales tax, all in accordance with the proposal of the Board of County Commissioners of said County adopted and set forth in Resolution No. MCM-81-199 of Mesa County?"

The polling places for the reception of votes cast on said question shall be opened at 7:00 A.M. and said polls shall remain open continuously and be closed at 7:00 P.M. of said day.

The following are the election precincts and polling places within the County for the special election.

[list of polling places and precincts, and a map thereof to be inserted prior to publication]

A map showing the election precincts and polling places is on file in the office of the County Clerk and Recorder for examination by all electors.

At each of the polling places, the votes cast for and against the question submitted shall be registered by punch card electronic voting system. The ballots shall contain the same question as stated above, and the elector will be able to indicate his or her vote "FOR THE SALES AND USE TAX" or "AGAINST THE SALES AND USE TAX".

All persons who are registered qualified electors of the County shall be entitled to vote at said Election on the question submitted. A "Registered Qualified Elector" is defined as any

person who is at least eighteen (18) years of age, a citizen of the United States, who has resided in the State of Colorado and in the precinct of his or her residence for at least thirty-two (32) days next preceding the date of election, and whose name appears upon the registration list of the election precinct in which he or she resides, as of the thirty-second day prior to the election.

Persons who are otherwise fully qualified to vote on said question but who will be unable to appear at the polls on election day may contact the office of Earl Sawyer, County Clerk and Recorder, not later than the close of business on the fourth day (Friday, October 30, 1981) immediately preceding the election, to determine whether they are eligible to vote by absentee ballot on said question and, if eligible, to make application for such ballot. Requests for an application for an absentee ballot may be made orally or in writing.

IN WITNESS WHEREOF, the County Clerk and Recorder of Mesa County, Colorado, has caused this Notice to be given as required by law, as of the 9th day of September, 1981.

(S E A L)

/s/ Earl Sawyer
County Clerk and Recorder

Publish in: Grand Junction Daily Sentinel, Clifton Valley Citizen, the Fruita Times, and the Palisade Tribune.

Publish on: October 22, 1981

Section 8. When any registered qualified elector, on the day of the special election, shall be absent from the Precinct, or by reason of his or her work or the nature of his or her employment is likely to be absent and fears that he or she will be absent from the precinct on said day, or because of serious illness or physical disability, or because he resides more than ten (10) miles from his polling place by the most direct route, or for reasons based upon the doctrines of established religions shall be unable to attend the polls, he or she may vote by absentee ballot, in accordance with the provisions of the Colorado Election Code of 1980, as amended.

Application for an absentee ballot shall be filed with the County Clerk and Recorder not later than the close of business on the Friday immediately preceding the election. The application may be in the form of a letter stating the applicant's residence address and the reason or reasons for which such an absentee ballot is requested.

The Absent Voter Polling Place for the special election shall be at the office of the County Clerk and Recorder in the Mesa County Courthouse, in Grand Junction, Colorado. Pursuant to Section 1-8-116, C.R.S. 1973, as amended, the absent voters' polling place shall be opened fifteen (15) days prior to the election and shall remain open during the time the offices of the County Clerk and Recorder are open until the close of business on the Friday immediately preceding the election. The County Clerk and Recorder shall appoint receiving judges and counting judges for absentee ballots as required by law.

To the extent, in the manner and within the limitations and regulations established by law, the County Clerk and Recorder shall accept applications and disburse ballots to those properly registered persons who apply therefore.

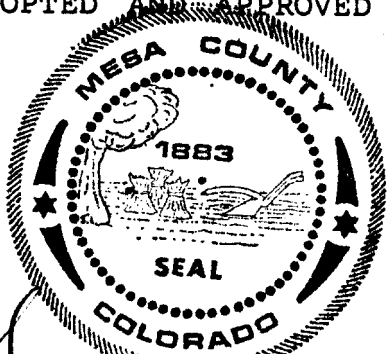
Section 9. The election shall be conducted and the votes shall be cast, canvassed and returned, so far as practicable, in conformity with the provisions of the Colorado Election Code of 1980.

Section 10. Pursuant to the Voting Rights Act Amendments of 1975, all notices, ballots and elector's materials shall be published, printed and provided in both English and Spanish.

Section 11. That if any one or more sections or parts of this Resolution shall be adjudged unenforceable or invalid, such judgment shall not affect, impair or invalidate the remaining provisions hereof, it being the intention that the various provisions hereof are severable.

ADOPTED AND APPROVED this 9th day of September, 1981.

(S E A L)



Majine Aldera
Chairperson

ATTEST:

Earl Sawyer
County Clerk and Recorder

Commissioner Enstrom moved that the Resolution be passed and adopted. The question being upon the passage and adoption of the Resolution, the roll was called with the following result:

Those voting YES:

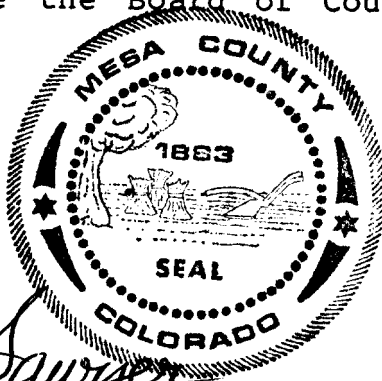
Chairman:	Maxine Albers
Commissioners:	Rick Enstrom
	George White

Those voting NO: _____

A majority of the members present having voted in favor of the passage and adoption of the Resolution, the chairman thereupon declared the Resolution was duly passed and adopted.

Thereupon, after consideration of other business to come before the Board of County Commissioners, the meeting was adjourned.

(S E A L)



ATTEST:

Earl Sawyer
County Clerk and Recorder

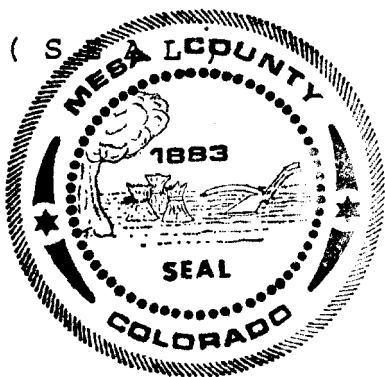
Maxine Albers
Chairman

STATE OF COLORADO)
)
COUNTY OF MESA) ss.

I, Earl Sawyer, County Clerk and Recorder, Mesa County, Colorado, do hereby certify that the foregoing pages numbered 1 to 20, inclusive, constitute a true and correct copy of the record of proceedings of the Board of County Commissioners, taken at a regular meeting thereof, held at the County Courthouse, on Wednesday, September 9, 1981, insofar as said proceedings relate to the passage and adoption of and a Resolution imposing a two percent (2%) sales and use tax and a Resolution providing for the question of imposing such tax to be submitted at a special election to be held on November 3, 1981.

That the original Resolutions have been duly authenticated by the signatures of the Chairperson and myself, as County Clerk and Recorder, sealed with the seal of the County and recorded in the book kept for that purpose in my office, which record has been duly signed by the said officers and sealed with the seal of the County; that attached hereto is an Affidavit of Publication of said Resolution imposing the sales and use tax as passed and adopted.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the seal of Mesa County, Colorado, this 9th day of September, 1981.



Earl Sawyer
County Clerk and Recorder

(Attach Affidavit of Publication of Resolution No. MCM-81-199)