

**TOWN OF SEVERANCE, COLORADO
ORDINANCE NO. 2025-18**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, CALLING AN ELECTION ON NOVEMBER 4, 2025, AND SUBMITTING
TO THE VOTERS A BALLOT ISSUE TO AUTHORIZE A THREE-PERCENT (3%)
LODGING TAX ON THE PURCHASE OF LODGING SERVICES WITHIN THE
TOWN, AND TO APPROVE THE BALLOT TITLE AND TEXT OF THE BALLOT
ISSUE TO BE SUBMITTED AT SUCH ELECTION**

WHEREAS, the Town of Severance, Colorado (the “Town”), is a home-rule municipality duly organized and existing under the Constitution of the State of Colorado and the Home Rule Charter of the Town; and

WHEREAS, the Town Council of the Town of Severance (the “Town Council”) desires to submit to the voters a proposed lodging tax on the purchase of lodging services provided within the Town; and

WHEREAS, the proposed tax would apply to the purchase price paid for temporary lodging accommodations within the Town, including hotels, motels, short-term rentals, bed and breakfasts, and similar lodging services, whether provided directly or through online platforms; and

WHEREAS, lodging taxes are a commonly used revenue tool across Colorado municipalities and enable visitors to contribute to the cost of maintaining and improving services they utilize while visiting the community; and

WHEREAS, the Town Council finds that the revenues generated from a lodging tax would benefit the residents of the Town by providing funding for tourism promotion, public infrastructure maintenance and improvement, public safety and emergency response services, and housing and childcare initiatives supporting the local workforce; and

WHEREAS, the Colorado Supreme Court has affirmed the authority of municipalities to apply lodging taxes to fees charged by marketplace facilitators and online travel companies, provided the tax base is properly defined in the ordinance; and

WHEREAS, the Town Council finds it in the best interest of the Town to place the question of a lodging tax before the registered electors of the Town at the regular election on November 4, 2025, to authorize the imposition of a 3% lodging tax upon the purchase of lodging services; and

WHEREAS, Article X, Section 20, of the Constitution of the State of Colorado requires that the Town refer the question of the enactment of a use tax as set forth herein to the vote of the registered electors of the Town.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SEVERANCE, COLORADO:

Section 1. Upon adoption of this ordinance by the Town Council of the Town of Severance, the ordinance shall be submitted to a vote of the Town’s registered electors at the coordinated election to be held on November 4, 2025 (the “Election Date”), in accordance with Article X, Section 20 of the Colorado Constitution; Article 2 of Title 29, C.R.S.; Article 10 of Title 31, C.R.S.; and all other applicable provisions of law. Pursuant to Section 2.01 of the Town of Severance Home Rule Charter and Section 2-1-10 of the Severance Municipal Code, the election shall be conducted as a coordinated election in compliance with the “Uniform Election Code of 1992”, Articles 1 to 13 of Title 1, C.R.S.

At said election, the ballot issue shall state the substance of the issue to be voted on and shall constitute the ballot title, designation, and submission clause in the following form:

LODGING TAX ON OVERNIGHT ACCOMMODATIONS

SHALL THE TOWN OF SEVERANCE’S TAXES BE INCREASED BY \$0 ANNUALLY IN THE FIRST FULL FISCAL YEAR (AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER), THROUGH THE IMPOSITION OF A NEW THREE PERCENT (3.0%) LODGING TAX ON THE PURCHASE PRICE PAID FOR LODGING SERVICES PROVIDED WITHIN THE TOWN, INCLUDING TEMPORARY OCCUPANCY IN ANY HOTEL, MOTEL, SHORT-TERM RENTAL, BED AND BREAKFAST, OR SIMILAR ACCOMMODATION, INCLUDING WHEN FACILITATED THROUGH ONLINE MARKETPLACES; AND SHALL ALL REVENUES DERIVED FROM SUCH TAX BE USED FOR PURPOSES INCLUDING BUT NOT LIMITED TO PUBLIC SAFETY, INFRASTRUCTURE, PUBLIC PARKS AND TRAILS; AND SHALL THE TOWN BE AUTHORIZED TO COLLECT, RETAIN, AND SPEND ALL SUCH REVENUE AS A VOTER-APPROVED REVENUE CHANGE WITHOUT REGARD TO ANY SPENDING, REVENUE, OR OTHER LIMITATION CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES _____ NO _____

Section 2. Upon approval of the above ballot issue by a majority of the registered electors voting thereon, the Town Council shall adopt an implementing ordinance consistent with the provisions of the above ballot measure.

Section 3. Upon approval of the above ballot issue by a majority of the registered electors voting thereon, the funds generated by the new lodging tax will be appropriated as determined by the Town Council of the Town of Severance in its sole discretion, in accordance with the provisions of this ordinance and any subsequent implementing ordinance, and nothing contained herein shall be construed as creating a claim by any individual, group, or entity for receipt of such funds.

Section 4. Pursuant to the Uniform Election Code of Colorado Revised Statutes, the election of November 4, 2025, shall be conducted as a coordinated election and the Election Official is hereby authorized and directed to take all such actions as are necessary or desirable thereunder to effectuate the election as a coordinated election.

Section 5. The Town Council appoints Sarah Jacobsen, Town Clerk, as the designated election official (the “Election Official”) for purposes of the election. The Election Official shall have all the rights and obligations prescribed under statutes for such an Election Official in the conduct of a coordinated election and shall act as primary liaison between Weld County Clerk and the Town with respect to the election as provided in the Intergovernmental Agreement.

Section 6. The Town Council authorizes the Town Clerk, to enter into and carry out the terms of an Intergovernmental Agreement (the “Intergovernmental Agreement”) with the Weld County Clerk as required by state statute, describing the allocation of responsibility among the County Clerk, the Town, and the other political subdivisions in the County for the preparation and the conduct of the election and the provision for reasonable sharing of the cost of the election among the County, the Town, and the other participating political subdivisions.

Section 7. The Town hereby adopts the provisions of Section 1-11-203.5, Colorado Revised Statutes, as the exclusive procedure for protesting or contesting the content of the ballot title and text set forth above. For purposes of Section 1-11-203.5, Colorado Revised Statutes, the ballot title for the question set forth in Section 1 above is hereby determined to be the text of the question itself.

Section 8. If any article, section, paragraph, sentence, clause or phrase of this ordinance is held to be unconstitutional or invalid for any reason, such decision shall not affect the validity or constitutionality of the remaining portions of this ordinance. The Town Council hereby declares that it would have passed this ordinance and each part or parts hereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.

Section 9. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

INTRODUCED, READ, ADOPTED, APPROVED, AND ORDERED PUBLISHED IN FULL THIS 26 DAY OF AUGUST 2025.

TOWN OF SEVERANCE, COLORADO

[Handwritten signature]

Matthew Fries, Mayor

ATTEST

[Handwritten signature]

Sarah Jacobsen, Town Clerk



AFFIDAVIT OF PUBLICATION

STATE OF COLORADO)
)
COUNTY OF WELD)

I, Sarah Jacobsen, Town Clerk for the Town of Severance, Colorado do solemnly swear and affirm that I published in full a true and correct copy of Ordinance No. 2025-18 enacted by the Town Council on August 26 2025, on the Town of Severance’s website, <https://www.townofseverance.org/255/Ordinances> , on the 5 day of September, 2025.

Witness my hand and seal this 5 day of September, 2025.

[Handwritten signature]

Sarah Jacobsen, Town Clerk