

TOWN OF GYPSUM

RESOLUTION NO. 23 (SERIES 2026)

A RESOLUTION CALLING A SPECIAL COORDINATED ELECTION TO BE HELD ON TUESDAY, THE 3RD DAY OF NOVEMBER, 2026, AND SUBMITTING TO THE ELIGIBLE ELECTORS A BALLOT ISSUE CONCERNING THE IMPOSITION OF A LODGING TAX

WHEREAS, the Town of Gypsum, Colorado (“Town”), is a home rule municipality duly organized and existing under Article XX of the Colorado Constitution and the Town’s Home Rule Charter effective October 21, 1982 (“Charter”); and

WHEREAS, pursuant to Section 31-15-501(1)(c), C.R.S., the Town is authorized to levy, collect, enforce, and administer taxes on businesses within the Town; and

WHEREAS, pursuant to Section 1.3 of the Town of Gypsum Home Rule Charter, the Town shall have all the power of local self-government and home rule and all power possible for a home rule municipality to have under the Constitution and laws of the State of Colorado; and

WHEREAS, on January 1, 2023, Eagle County (“County”) started collecting a two percent (2%) lodging tax within the Town of Gypsum and unincorporated Eagle County and on January 1, 2026 the County lodging tax was increased to four percent (4%); and

WHEREAS, the Town Council has determined and hereby determines and declares that the interest of the Town and the public interest and necessity require that to carry out the objects and purposes of the Town, the Town be authorized to levy a four percent (4%) lodging tax, to replace the County’s 4% lodging tax in Gypsum; and

WHEREAS, it is necessary to submit to the registered electors of the Town the question of levying the lodging tax, and the Town Council hereby determines that such question should be presented to the Town’s registered electors at a special coordinated election to be conducted on November 3, 2026 (“Election”), in accordance with the provisions of the Uniform Election Code of 1992 (“Codes”), and Article X, Section 20 of the Colorado Constitution (“TABOR”) (the Codes and TABOR being referred to jointly as the “Election Laws”); and

WHEREAS, the Election will be conducted as a coordinated mail ballot election, and the Eagle County Clerk and Recorder (“County Clerk”) is the Coordinated Election Official for the Election and shall be responsible for mailing the notice required pursuant to TABOR (“TABOR Notice”); and

WHEREAS, the Town is required to enter into an Intergovernmental Agreement with the County Clerk regarding the conduct of the Election and mailing of the TABOR Notice on or before August 28, 2026; and

WHEREAS, the Town intends to cooperate with the County Clerk to provide the necessary ballot title and notices and various agreements with the County Clerk for the conduct of the Election and mailing of the TABOR Notice.

NOW, THEREFORE, be it resolved by the Town Council of the Town of Gypsum, in the County of Eagle, State of Colorado that:

Section 1. The Election of the registered electors of the Town shall be held on November 3, 2026 at which Election there shall be submitted to the registered electors of the Town the question substantially as stated in the form of ballot title attached as Exhibit A hereafter set forth.

Section 2. The Town Council hereby appoints the Town Clerk as the Designated Election Official for the conduct of the Election on behalf of the Town, who is hereby authorized and directed to proceed with any action necessary or appropriate to effectuate the provisions of this Resolution and the Election Laws or other applicable laws. Among other matters, the Designated Election Official shall arrange for the required notices of election, including the TABOR Notice.

Section 3. The Town Council hereby approves and authorizes the Designated Election Official or Town Manager, on behalf of the Town, to execute and enter into the Intergovernmental Agreement with Eagle County, Colorado regarding the conduct of the Election and the mailing of the TABOR Notice. The Election and mailing of the Town's TABOR Notice shall be in accordance with the provisions of such Intergovernmental Agreement.

Section 4. The Election shall be conducted in coordination with the Eagle County Clerk and Recorder in accordance with all relevant provisions of the Codes. The County Clerk is the Coordinated Election Official for the Election and shall be responsible for mailing the TABOR Notice.

Section 5. Pursuant to Section 1-11-203.5, C.R.S., any election contest arising out of a ballot issue or ballot question election concerning the order of the ballot or the form or content of the ballot title shall be commenced by petition filed with the proper court within five (5) days after the title of the ballot issue or ballot question is set and certified by the Designated Election Official to the County Clerk and Recorder.

Section 6. If any part or provision of this Resolution is adjudged to be unenforceable or invalid, such judgment shall not affect, impair or invalidate the

remaining provisions of this Resolution, it being the Town Council's intention that the various provisions hereof are severable.

Section 7. Any and all actions previously taken by the Designated Election Official or the officers or staff of the Town or any other persons acting on their behalf pursuant to the Election Laws or other applicable laws, are hereby ratified and confirmed.

Section 8. All acts, orders, and resolutions, or parts thereof, of the Town Council which are inconsistent or in conflict with this Resolution are hereby repealed to the extent only of such inconsistency or conflict.

Section 9. The provisions of this Resolution shall take effect immediately.

This Resolution was introduced, read and adopted upon a motion duly made, seconded and passed this 25th day of August, by a vote of 7 in favor and 0 against.

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Kaene, Town Clerk

EXHIBIT A

TOWN OF GYPSUM BALLOT ISSUE:

SHALL TOWN OF GYPSUM TAXES BE INCREASED \$200,000 IN THE FIRST FULL FISCAL YEAR, BEGINNING JANUARY 1, 2027, AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM A (4%) LODGING TAX ON THE SHORT-TERM LEASING, RENTAL, SALE, OR FURNISHING OF A ROOM OR ACCOMMODATION FOR FEWER THAN 30 CONSECUTIVE DAYS, AND SHALL SUCH AMOUNTS, CURRENTLY COLLECTED AND USED BY EAGLE COUNTY, INSTEAD BE COLLECTED AND USED BY THE TOWN OF GYPSUM FOR PURPOSES SUCH AS:

- CAPITAL COSTS ASSOCIATED WITH ROADS, PARKS, RECREATION FACILITIES, AND OTHER PUBLIC IMPROVEMENTS MAINTAINED BY THE TOWN; AND
- SPECIAL EVENTS SPONSORED, FUNDED, OR ASSISTED BY THE TOWN;

WITH ALL REVENUES FROM SUCH TAX, AND ANY EARNINGS THEREON, COLLECTED, RETAINED, AND SPENT AS A VOTER-APPROVED REVENUE CHANGE WITHOUT REGARD TO ANY LIMITATION OR CONDITION CONTAINED IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?