

Governor's Property Tax Advisory Council Recommendation

Subcommittee Recommendation Approved for Consideration by the Property Tax Advisory Council

Subject: Voter Approval of Property Tax Increases

Subcommittee Name: Education

Recommendation: Apply turnout/supermajority requirements to mill levy elections, modeled after those currently in effect for bond elections in counties, municipalities, and school districts.

Rationale: Decisions on property tax increases should be made by a significant number of the citizens within a tax jurisdiction.

Barriers Addressed: Case law in the federal courts indicates that applying turnout and/or supermajority requirements to levy elections may be challenged on constitutional grounds if the requirements are only applied for certain elections. This risk can be mitigated by applying the requirements to all tax jurisdictions.

Key Strategies:

1. Avoid potential constitutional issues by applying turnout/supermajority requirements uniformly for all tax jurisdictions.
2. Coordinate as necessary with any changes to 15-10-425 that may be proposed by the Local Government Subcommittee.

Dissenting Opinions: Two members of the subcommittee argued that inadequate inflation adjustments being made per the current school funding formula are forcing schools to run over-BASE levies in order to sustain ongoing operations. Implementation of the recommended option will make it more difficult for districts to keep up with inflation.

Supporting Graphics, weblinks or other documentation:

1. [Recording of May 23 PTAC Education Subcommittee Meeting](#)
2. [Bond Election Vote Requirements](#)

Record of Vote

The Education Subcommittee considered this recommendation during its meeting held on May 23, 2024, at which five of seven subcommittee members were present. Of those present, three endorsed this option. Two offered a dissenting opinion (see above).

dfb 5/23/24