

**RESOLUTION NO. 2019-02**

**A RESOLUTION APPROVING THE PROPOSITION FOR IMPOSITION OF A ONE PER CENT (1%) SPECIFIC PURPOSE SALES AND USE EXCISE TAX IN CARBON COUNTY, WYOMING, SAID PROPOSITION TO BE PLACED ON THE BALLOT AT AN ELECTION TO BE HELD ON TUESDAY, MAY 7, 2019.**

WHEREAS, pursuant to Wyo. Stat. §§ 39-15-203(a)(iii), 39-15-204(a)(iii), 39-16-203(a)(ii), 39-16-204(a)(ii) and 39-16-202(e), counties may impose an excise tax not to exceed two percent (2%) upon retail sales of tangible personal property, admissions and services made, and upon sales and storage, use and consumption of tangible personal property, within the county, for specified purposes and in specified amounts as authorized by the qualified electors of the county; and

WHEREAS, the Board of County Commissioners (the "Commissioners") of Carbon County, Wyoming (the "County"), in response to the needs of the County and requests received from the governing bodies of the municipalities within the County (Baggs, Dixon, Elk Mountain; Encampment, Hanna, Medicine Bow, Riverside, Saratoga, Sinclair and Rawlins) (collectively, the "Municipalities" and together with the County, the "Sponsoring Entities"), have determined to make a specific purpose sales and use excise tax (the "Tax") available as a source of funding in the total amount of **\$67,450,000**, and interest earned thereon, for the Sponsoring Entities, in specific amounts and for specific projects; and

WHEREAS, the Commissioners have determined that it is necessary to submit to the qualified registered electors of Carbon County the proposition for imposition of a one percent (1%) Tax; and

WHEREAS, pursuant to the provisions of Wyo. Stat. §§ 39-15-203(a)(iii)(A) and 39-16-203(a)(ii)(A), before any proposition to impose a one percent (1%) Tax shall be placed before the electors of the County, the Commissioners and the governing bodies of at least two-thirds (2/3) of the Municipalities shall adopt a resolution approving the proposition, setting forth a procedure for qualification of a ballot question for placement on the ballot and specifying how excess funds shall be expended; and

WHEREAS, the Commissioners have approved said proposition by adoption of their Resolution dated December 18, 2018 (the "Authorizing Resolution");

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE TOWN OF SARATOGA, WYOMING:**

**Section 1.** The Authorizing Resolution, a copy of which is attached hereto as EXHIBIT A and by this specific reference made a part hereof, is hereby approved.

**Section 2.** Passage of this resolution by the governing body of Saratoga shall constitute approval as required by Wyo. Stat. §§ 39-15-203(a)(iii)(A) and 39-16-203(a)(ii)(A).

**Section 3.** Should any part or provision of this resolution ever be judicially determined to be invalid or unenforceable, such determination shall not affect the remaining parts and provisions hereof, the intention being that each part or provision of this resolution is severable.

**ADOPTED AND APPROVED** as of the 2nd day of January, 2019.

**TOWN OF SARATOGA, WYOMING**

**ATTESTED:**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Town Clerk

**EXHIBIT A**

(Attach County Master Resolution)

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION APPROVING THE PROPOSITION FOR IMPOSITION OF A ONE PERCENT (1%) SPECIFIC PURPOSE SALES AND USE EXCISE TAX IN CARBON COUNTY, WYOMING, SAID PROPOSITION TO BE PLACED ON THE BALLOT AT AN ELECTION TO BE HELD IN CARBON COUNTY ON TUESDAY, MAY 7, 2019.**

WHEREAS, pursuant to Wyo. Stat. §§ 39-15-203(a)(iii), 39-15-204(a)(iii), 39-16-203(a)(ii) and 39-16-204(a)(ii), counties may impose a sales and use excise tax not to exceed two percent (2%) upon retail sales of tangible personal property, admissions and services made, and upon sales and storage, use and consumption of tangible personal property, within the county, for specified purposes and in specified amounts as authorized by the qualified electors of the county; and

WHEREAS, the Board of County Commissioners (the "Commissioners") of Carbon County, Wyoming (the "County" or "Carbon County"), in response to the needs of the County and requests received from the governing bodies of the Towns of Baggs, Wyoming ("Baggs"); Dixon, Wyoming ("Dixon"); Elk Mountain, Wyoming ("Elk Mountain"); Encampment, Wyoming ("Encampment"); Hanna, Wyoming ("Hanna"); Medicine Bow, Wyoming ("Medicine Bow"); Riverside, Wyoming ("Riverside"); Saratoga, Wyoming ("Saratoga") and Sinclair, Wyoming ("Sinclair"); and the City of Rawlins, Wyoming ("Rawlins") (hereinafter Baggs, Dixon, Elk Mountain, Encampment, Hanna, Medicine Bow, Riverside, Saratoga, Sinclair and Rawlins being sometimes collectively referred to as "Municipalities" and together with the County, the "Sponsoring Entities"), have determined to make a specific purpose sales and use excise tax available as a source of funding in the total amount of **\$67,450,000**, and interest earned thereon, for the Sponsoring Entities for the following specific Projects:

- **\$2,297,326** to Baggs for water and sanitary sewer improvements;
- **\$1,531,565** to Dixon for water and sanitary sewer improvements;
- **\$4,315,918** to Elk Mountain for installation of a natural gas service distribution system;
- **\$2,727,300** to Encampment for sanitary sewer, water and park improvements;
- **\$3,171,739** to Hanna for water, park irrigation and street improvements;
- **\$1,531,565** to Medicine Bow for resurfacing six (6) miles of roadway within the Town and improving drainage
- **\$1,883,795** to Riverside for water improvements for the Sierra Madre Water & Sewer Joint Powers Board;
- **\$7,932,440** to Saratoga for water, sanitary sewer, street, pool and ambulance barn improvements;
- **\$2,297,326** to Sinclair for Town Hall Building restoration;
- **\$12,193,076** to Rawlins for street, water, sanitary sewer, drainage and landscaping improvements; and
- **\$27,567,950** to Carbon County for Courthouse and Carbon Building renovations, repairs, replacements and improvements; and

WHEREAS, the Commissioners have determined that in order to fund the Projects, and, to the extent necessary and allowed by law, to pay debt service and/or lease payments relating to the Projects, the specific purpose sales and use tax should be imposed in the amount of one percent (1%) (the "Tax"); and

WHEREAS, the Commissioners have determined that it is necessary to approve the proposition for imposition of the Tax by submitting one (1) ballot question to the qualified registered electors of the County; and

WHEREAS, pursuant to the provisions of Wyo. Stat. §§ 39-15-203(a)(iii)(A) and 39-16-203(a)(ii)(A), before any proposition to impose the Tax shall be placed before the electors of the County, the Commissioners and the governing bodies of at least two-thirds (2/3) of the Municipalities shall adopt a resolution approving the proposition, setting forth a procedure for qualification of the ballot question for placement on the ballot and specifying how excess funds shall be expended;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF CARBON COUNTY, WYOMING:**

**Section 1.** At an election to be held in Carbon County, Wyoming, on Tuesday, May 7, 2019, there will be submitted to the qualified registered electors of the County the proposition of imposing a one percent (1%) specific purpose sales and use excise tax. The ballot for such election shall be in substantially the following form:

**"Shall Carbon County, Wyoming, be authorized to adopt and cause to be imposed a one percent (1%) specific purpose sales and use excise tax within the County, the proceeds from which and the interest earned thereon to be used and applied for funding the acquisition of land (if necessary), the planning, engineering, constructing, remodeling, furnishing, equipping and supplying, and, to the extent necessary and allowed by law, the payment of operation and maintenance, debt service, and/or lease payments, in the following specific principal amounts for the following specific purposes:**

To collect a total of **\$67,450,000** and interest earned thereon for Municipal and County Projects:

- **\$2,297,326** to **Baggs** for *water and sanitary sewer improvements: upgrade* water plant generator and distribution system; *rehabilitate/replace* sanitary sewer mains at Cedar Plaza Subdivision and South Street; *improve* sanitary sewer collection system in Meadowlark Subdivision; *tie* existing sanitary sewer lift stations into Town's supervisory control system; and *replace* culverts and *install* concrete head walls to enhance flood protection.
- **\$1,531,565** to **Dixon** for *water and sanitary sewer improvements: install* isolated transmission line and potable water storage tank mixer; *construct* a pedestrian bridge from the water treatment plant to the infiltration gallery's isolation valves and *replace* the valves; and *replace* the sanitary sewer lagoon's existing disinfection system.
- **\$4,315,918** to **Elk Mountain** for *installation of a natural gas service distribution system.*
- **\$2,727,300** to **Encampment** for *sanitary sewer, water and park improvements: extensive* improvements to the sewer lagoon system in order to meet water quality compliance requirements; *dredge* wastewater treatment plant lagoons; *replace* approximately 4,500 linear feet (12 blocks) of existing sanitary sewer main; *replace* existing 10" perma-strand water main between the treatment plant and the Town's distribution system; and *develop* a public park within the Town limits.
- **\$3,171,739** to **Hanna** for *water, park irrigation and street improvements: replace* Front Street water main from Clark Street to Love Street; *replace* Main Street water main from Front Street northerly to one block east of 5<sup>th</sup> Street; *replace* existing irrigation systems and *reseed* the Town park areas; and *replace* all metallic fittings, water valves and fire hydrants, *prepare* subgrade and *resurface* Mineral Drive.
- **\$1,531,565** to **Medicine Bow** for *resurfacing six (6) miles of roadway within the Town and improving drainage.*
- **\$1,883,795** to **Riverside** for *water improvements for the Sierra Madre Water & Sewer Joint Powers Board: rehabilitate/replace* water mains under the Encampment River and parallel to WY-230; *install* utility power to the water tank site; *install* additional alarms and tank mixer to the water tank and *rehabilitate* the tank liner system; *replace* the existing water meters and water monitoring system; and *construct* a 16'x24' steel maintenance building for storage and protection of spare parts, tools and equipment.
- **\$7,932,440** to **Saratoga** for *water, sanitary sewer, pool and ambulance barn improvements: rehabilitate/replace* (i) water main under the North Platte River, (ii) approximately 1,700 linear feet

of water main in Spring Avenue, and (iii) approximately 4,380 feet of water main in River Street; **rehabilitate/replace** (i) 1 million gallon bolted water tank, (ii) approximately 2,750 feet of sanitary sewer mains in the alleyways from 6<sup>th</sup> Street and 7<sup>th</sup> Street between Elm and Saratoga Streets, (iii) approximately 4,185 feet of sanitary sewer mains in 6<sup>th</sup> Street between Elm and Hugus Streets, and (iv) approximately 1,050 feet of sanitary sewer mains in the alleyways from 7<sup>th</sup> Street and 9<sup>th</sup> Street between Elm Street and Rochester Avenue; **replace** Spring Avenue roadway from River Street to 4<sup>th</sup> Street and 13<sup>th</sup> Street from River Bridge to the Town limits; **mill and overlay** new asphalt on Rochester Avenue, Saratoga and Main Streets between 10<sup>th</sup> and 13<sup>th</sup> Streets, Chatterton Avenue, State Street, Walnut Street between River Street and 3<sup>rd</sup> Street and River Street between Walnut and Main Streets; **replace** the plumbing running to the wading pool and the deck surrounding the wading pool and portions of the swimming pool; and **construct** an addition to the ambulance barn

- **\$2,297,326** to **Sinclair** to **restore the 2<sup>nd</sup> floor of the Town Hall Building** for usable space, to include the expansion of the Parco/Sinclair Museum, rentable office space, community room and conference/training rooms for the community.

- **\$12,193,076** to **Rawlins** for **street, water, sanitary sewer, drainage and landscaping improvements**: **reconstruct** a section of Walnut Street from 3<sup>rd</sup> Street to 7<sup>th</sup> Street, including water and sanitary sewer improvements; **rebuild** (no water or sanitary sewer improvements) Edinburgh Street from Dunphail to Murray Street, including utility replacements and the addition of storm sewer improvements; **rebuild** (no water or sanitary sewer improvements) Washington Street from Davis to Colorado Street, including utility replacements and the addition of storm sewer improvements; **rebuild** Airport Road (Higley Boulevard Corridor Study); **construct** curb and gutter on Harshman Street south of the Recreation Center and sidewalk, curb and gutter connection to new part of street and school section; **construct** a pedestrian bypass from Aberdeen Street to Harshman Street (Higley Boulevard Corridor Study); **construct** a raw water line from Rochelle Ranch Golf Course to Rawlins Cemetery; **relocate** sanitary sewer line and storm drainage in the Alton Lane area that is under the railroad tracks; **convert** the ditch at the South Side Fire Station to underground drainage system; and **create** low maintenance landscaping for City rights-of-ways.

- **\$27,567,950** to **Carbon County** for **Courthouse and Carbon Building renovations, repairs, replacements and improvements**: **install** fire sprinklers, fire alarms, fire walls, plumbing, mechanical systems, elevators, roofs, parking and security systems, and Americans with Disabilities Act (ADA) upgrades; **COURTHOUSE - relocation and consolidation** of Criminal Justice functions (Circuit Court, Clerk of District Court, District Court, County Attorney, Public Defender and Sheriff's Office/Division of Criminal Investigations); **create** centralized security system, larger spectator gallery for Circuit Court and new inmate access to courtrooms; **renovate** vacated jail for County Attorney office and **relocate** Coroner's office; **CARBON BUILDING - relocation and consolidation** of County Administrative functions (County Commissioners, County Clerk, County Assessor, County Treasurer, Fire Warden, Human Resources, Information Technology (IT), Planning and Zoning and Public Health); and **relocate** the Public Library to the renovated first floor with new street level entry (with no stairs) making the Library accessible without the use of an elevator or stairs and providing focused activity areas for children, teens, adults and patron groups?"

**Section 2.** In the event the proposition shall be approved by the qualified registered electors of Carbon County, the Tax shall commence on October 1, 2019. Upon distribution of the approved Tax funds to the County (or such lesser amount if the County agrees to terminate the Tax pursuant to the provisions of Wyo. Stat. §§ 39-15-203(a)(iii)(G) and 39-16-203(a)(ii)(G), excess Tax funds shall be retained by the Carbon County Treasurer for one (1) year for refund of overpayments. After one (1) year, the excess Tax funds (less any refunds), plus any interest earned thereon, shall be distributed to the County and the Municipalities based on the respective ratio which the principal amount of each Project approved bears to the total principal amount of all Projects approved. All Tax funds, and interest thereon, shall be used for construction, operation, equipment and maintenance of the Projects specified in the ballot question.

**Section 3.** The passage of this resolution and approving resolutions by the governing bodies of at least two-thirds (2/3) of the Municipalities shall constitute written notification to the County Clerk, specifying the date of the

election, ballot question, as required by Wyo. Stat. § 22-21-103, and shall further constitute approval as required by Wyo. Stat. §§ 39-15-203(a)(iii)(A) and 39-16-204(a)(ii)(A).

**Section 4.** Should any part or provision of this resolution ever be judicially determined to be invalid or unenforceable, such determination shall not affect the remaining parts and provisions hereof, the intention being that each part or provision of this resolution is severable.

**ADOPTED AND APPROVED** as of the 18th day of December, 2019.

**BOARD OF COUNTY COMMISSIONERS  
CARBON COUNTY, WYOMING**

\_\_\_\_\_  
Chairman

ATTESTED:

\_\_\_\_\_  
County Clerk