ELECTION COMMISSION OF THE PROPOSED MUNICIPALITY OF NIWOT

BOULDER COUNTY, COLORADO

Amended Attachment to Resolution 2026–05

Ballot Titles for Questions 1 to 3 and Issues 1 - 5

Adopted August 28, 2026 · Election of Tuesday, November 3, 2026

Proposed Municipality of Niwot Ballot Question 1:

Shall Niwot be incorporated as a municipality?

- ☐ FOR INCORPORATION
- ☐ AGAINST INCORPORATION

Proposed Municipality of Niwot Ballot Question 2:

Shall a Home Rule Charter Commission be formed pursuant to C.R.S. Title 31, Article 2, Part 2 for the Proposed Municipality of Niwot?

- ☐ YES/FOR
- ☐ NO/AGAINST

Proposed Municipality of Niwot - Home Rule Charter Commission

Vote for not more than nine (9) members of the Home Rule Charter Commission for the Proposed Municipality of Niwot.

- ☐ Rita Neis
- ☐ Jim Thomas
- ☐ Cody Barela
- ☐ Richard England
- ☐ Ari Alder
- ☐ Michael DeLalla
- ☐ Colleen Donovan
- ☐ Patrick Mayne
- ☐ Cheryl Hodges

- □ Jack Trope
- □ Nick Little
- □ Alison Steele
- □ Sean Donovan
- □ Jim Parys
- □ David Costa
- □ Karl Neis
- □ Scott Firle
- □ Tony Santelli
- □ Orin Hargraves
- □ Kathy M. Koehler
- □ Rodney Archer
- □ D. Scott Tennant
- □ Bruce (Biff) Warren
- □ Sue Ellen Peck
- □ Mary Plese
- □ Jason Seely
- □ Charles Hodges
- □ Carrie Wise

Proposed Municipality of Niwot Ballot Issue 1: AUTHORIZATION TO LEVY A SALES AND USE TAX

SHALL NIWOT TAXES BE INCREASED BY $2,800,000 ANNUALLY IN THE FIRST FULL FISCAL YEAR, AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER FROM A SALES AND USE TAX IMPOSED AT THE RATE OF TWO AND ONE-HALF PERCENT (2.5%), COMMENCING ON JANUARY 1, 2028, FOR THE PURPOSE OF FUNDING CAPITAL IMPROVEMENTS AND RELATED OPERATIONAL EXPENDITURES, INCLUDING BUT NOT LIMITED TO DEBT REPAYMENT, AND ANY LAWFUL MUNICIPAL PURPOSE WITH (I) THE SALES TAX TO BE IMPOSED ON THE SALE OF TANGIBLE PERSONAL PROPERTY AND TAXABLE SERVICES, EXCEPT FOR FOOD FOR DOMESTIC CONSUMPTION AND SUCH OTHER CATEGORIES TO BE EXEMPT AS DETERMINED BY THE GOVERNING BODY OF THE MUNICIPALITY, AND (II) THE USE TAX TO BE IMPOSED ON THE PRIVILEGE OF STORING, USING, OR CONSUMING TANGIBLE PERSONAL PROPERTY IN NIWOT, INCLUDING CONSTRUCTION AND BUILDING MATERIALS, WITH ALL SUCH TAXES TO BE ESTABLISHED BY ORDINANCE OF THE GOVERNING BODY OF THE MUNICIPALITY PRIOR TO THE IMPOSITION OF THE SALES AND USE TAX AND CONSISTENT WITH THIS BALLOT MEASURE; AND

SHALL NIWOT BE AUTHORIZED TO COLLECT, RETAIN, AND SPEND ALL REVENUES FROM SUCH TAXES AND ALL EARNINGS THEREON AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE STATE CONSTITUTION?

- □ YES/FOR
- □ NO/AGAINST

Proposed Municipality of Niwot Ballot Issue 2: AUTHORIZATION TO LEVY A PROPERTY TAX

SHALL NIWOT TAXES BE INCREASED BY $900,000 ANNUALLY IN THE FIRST FULL FISCAL YEAR, AND BY SUCH ADDITIONAL AMOUNTS RAISED ANNUALLY THEREAFTER BY AN AD VALOREM PROPERTY TAX MILL LEVY IMPOSED AT THE RATE OF FOUR (4) MILLS FOR THE PURPOSE OF MEETING OPERATIONAL AND MAINTENANCE COSTS; AND SHALL THE REVENUE FROM SUCH MILL LEVY CONSTITUTE A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE STATE CONSTITUTION AND AN EXCEPTION TO THE LIMITATION SET FORTH IN SECTION 29-1-301 OF THE COLORADO REVISED STATUTES?

- □ YES/FOR
- □ NO/AGAINST

Proposed Municipality of Niwot Ballot Issue 3: AUTHORIZATION TO LEVY A MARIJUANA SPECIAL SALES TAX

SHALL NIWOT TAXES BE INCREASED BY $60,000 ANNUALLY IN THE FIRST FULL FISCAL YEAR, AND BY SUCH AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER, FROM A MARIJUANA SPECIAL SALES TAX IMPOSED AT THE RATE OF THREE PERCENT (3.0%), COMMENCING ON JANUARY 1, 2028, ON THE SALE OF RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS TO CONSUMERS, RETAIL MARIJUANA STORES, OR RETAIL MARIJUANA PRODUCT MANUFACTURERS, AS AUTHORIZED BY STATE LAW, IN ADDITION TO ANY OTHER SALES TAXES LEVIED BY NIWOT, WITH ALL SUCH TAXES TO BE ESTABLISHED BY ORDINANCE OF THE GOVERNING BODY OF THE MUNICIPALITY PRIOR TO THE IMPOSITION OF THE MARIJUANA SPECIAL SALES TAX AND CONSISTENT WITH THIS BALLOT MEASURE; AND SHALL NIWOT BE AUTHORIZED TO COLLECT, RETAIN, AND SPEND ALL REVENUES FROM SUCH TAXES AND ALL EARNINGS THEREON AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE STATE CONSTITUTION?

- □ YES/FOR
- □ NO/AGAINST

Proposed Municipality of Niwot Ballot Issue 4: AUTHORIZATION TO RETAIN AND SPEND ALL REVENUES

SHALL NIWOT BE AUTHORIZED TO RETAIN AND SPEND THE FULL AMOUNT OF ALL REVENUE COLLECTED FROM ALL SOURCES NOT OTHERWISE EXCLUDED FROM FISCAL YEAR SPENDING, INCLUDING BUT NOT LIMITED TO STATE AND LOCAL GRANTS, FEES AND CHARGES, SALES AND USE TAXES, AND PROPERTY TAXES, COMMENCING IN 2027 AND EACH SUBSEQUENT YEAR, WITHOUT REGARD TO ANY STATE REVENUE OR EXPENDITURE LIMITATION INCLUDING THE LIMITATION CONTAINED IN ARTICLE X, SECTION 20 OF THE STATE CONSTITUTION?

- □ YES/FOR
- □ NO/AGAINST

Proposed Municipality of Niwot Ballot 5: AUTHORIZATION TO INCREASE DEBT

SHALL NIWOT DEBT BE INCREASED UP TO $15 MILLION, WITH A MAXIMUM REPAYMENT COST UP TO $28 MILLION, FOR THE PURPOSE OF FUNDING THE REPAIR, RECONSTRUCTION, IMPROVEMENT, AND MAINTENANCE OF STREETS, ROADS, BRIDGES, DRAINAGE, SIDEWALKS, AND RELATED TRANSPORTATION INFRASTRUCTURE WITHIN THE MUNICIPALITY; SUCH DEBT TO BE EVIDENCED BY THE ISSUANCE OF REVENUE BONDS OR OTHER FINANCIAL OBLIGATIONS PAYABLE FROM SALES AND USE TAX REVENUES IF SUCH TAXES ARE APPROVED BY SEPARATE BALLOT MEASURE, TO BE ISSUED AT SUCH TIMES AND PRICES (AT, ABOVE OR BELOW PAR) AND IN SUCH MANNER AND CONTAINING SUCH TERMS CONSISTENT HEREWITH AS THE GOVERNING BODY OF THE MUNICIPALITY MAY DETERMINE; AND SHALL THE PROCEEDS OF SUCH DEBT AND ANY INVESTMENT EARNINGS THEREON CONSTITUTE A VOTER-APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE STATE CONSTITUTION?

- □ YES/FOR
- □ NO/AGAINST