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<tr><td>DISTRICT COURT, JEFFERSON COUNTY, COLORADO
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Golden, CO 80401</td><td rowspan="2">DATE FILED
September 11, 2026 11:00 PM
FILING ID: BF9DEDD095ADC
CASE NUMBER: 2026CV31134

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<tr><td>NATALIE MENTEN,
Plaintiff,

v.

JEFFERSON COUNTY, COLORADO; and BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, COLORADO
Defendants.</td></tr>
<tr><td>ATTORNEY FOR PLAINTIFF:
Matthew T. Arnold, #60401
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Division: 12</td></tr>
<tr><td colspan="2">FIRST AMENDED COMPLAINT AND JURY DEMAND</td></tr>
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Plaintiff Natalie Menten, by and through her attorney Matthew T. Arnold, brings her first amended complaint as follows:

INTRODUCTION

1. This action seeks declaratory, injunctive, refund, mandamus, and other appropriate relief for Jefferson County's violations of the Colorado Constitution's Taxpayer's Bill of Rights ("TABOR"), Article X, § 20, and Colorado's statutory property-tax revenue limitations, including §§ 29-1-301 and 29-1-302, C.R.S.

2. The County (Defendants) repeatedly imposed and collected property-tax revenue above applicable constitutional and statutory limits without making required prospective mill-levy reductions or obtaining the prior voter approval required to exceed those limits.

3. In multiple recent Tax Years, the County certified and imposed the County Mill above the County Mill levied for the prior year without obtaining the advance voter approval required by TABOR. The County also collected excess property-tax revenue first and issued refunds only later. Those post-collection refunds did not retroactively authorize the mill levy increases when imposed nor supply the advance voter approval required prior to imposing the increases, nor did they eliminate the County's prospective compliance obligations.

4. This action distinguishes among: (a) revenue attributable to a higher mill-levy rate; (b) revenue attributable to changes in assessed valuation; and (c) revenue exceeding TABOR or statutory revenue limits. Those categories overlap only to the extent shown by the County's records. Plaintiff does not allege that every dollar of revenue exceeding a revenue limit was necessarily caused by a mill-levy increase. Plaintiff seeks an accounting sufficient to determine the amount in each category, avoid double counting, credit refunds already made, and calculate Plaintiff's individual recovery.

5. Because the challenged practice is recurring, this action seeks monetary relief for Plaintiff's individual injury within TABOR's applicable four-full-fiscal-year remedial period and generally applicable declaratory and prospective relief requiring lawful County practices in current and future Budget Years.

PARTIES

6. Plaintiff Natalie Menten is a resident and eligible elector of Jefferson County, Colorado. During each relevant Tax Year, she was, and remains, the sole fee-simple owner of record of taxable real property located in Jefferson County. The property is not subject to a mortgage or deed of trust.

7. Plaintiff personally paid, from her own funds and not through a lender, mortgage servicer, or escrow account, the property taxes assessed under the County mill levies challenged in this action. As a direct result of Defendants' challenged levies and excess revenue collections, Plaintiff paid property taxes above the amounts lawfully permitted and suffered a direct, concrete financial injury. She was deprived of the possession, use, and time value of her money while Defendants held it.

8. Plaintiff continues to own the property and remains subject to future County property-tax levies and the collection and retention practices challenged here. Her injuries are redressable through declaratory, injunctive, mandamus, individual refund, accounting, and interest relief.

9. For Tax Years 2021 through 2024 (Budget Years 2022 through 2025), Plaintiff paid County property taxes totaling $2,139.59, consisting of $465.66 for Tax Year 2021 (Budget Year 2022), $468.71 for Tax Year 2022 (Budget Year 2023), $602.61 for Tax Year 2023 (Budget Year 2024), and $602.61 for Tax Year 2024 (Budget Year 2025). Plaintiff received refund payments totaling $185.54: $35.58 on October 6, 2022, for Tax Year 2020 (Budget Year 2021); $81.89 on October 16, 2023, for Tax Year 2021 (Budget Year 2022); and $68.07 on November 12, 2024, for Tax Year 2022 (Budget Year 2023). The refund checks, remittance stub, and accompanying letter do not provide any interest or principal details. Plaintiff alleges that additional principal and the ten-percent annual simple interest required by Article X, § 20(1) remain unpaid. The precise balance requires County records identifying Plaintiff's parcel-level tax distributions, the County Mill applied each year, temporary credits or rate reductions, County refund calculations, payment and mailing dates, interest calculations, and the portions of any payment allocated to Jefferson County rather than other taxing entities.

10. This action does not challenge the valuation, classification, or uniform application of the County Mill to Plaintiff's parcel. It specifically challenges the County's levy, revenue-limit calculations, collection and retention practices, and refund obligations. Plaintiff seeks monetary relief only for her own injury. She does not seek to recover or distribute damages or refunds on behalf of absent taxpayers. However, Plaintiff asserts that declaratory relief should include a requirement that the County notify similarly situated taxpayers of their right to relief and individual recovery of damages.

11. Defendant Jefferson County, Colorado ("County"), is a political subdivision of the State of Colorado and a "district" under Article X, § 20(2)(b) of the Colorado Constitution.

12. Defendant Board of County Commissioners of Jefferson County, Colorado ("Board") is the County's governing body. The Board adopts the County budget; determines, levies, and certifies the County Mill; and refers County ballot measures to the voters.

13. Although the Board retains discretion to select lawful budgetary priorities and lawful means of compliance, it has no discretion to certify or impose a levy exceeding a mathematically established constitutional or statutory maximum without legally sufficient authorization. The challenged levy certifications and referral of 2024 Ballot Issue 1A were adopted or authorized by the Board, not by the County Assessor.

14. This is not a class action. The challenged acts concern generally applicable County policies affecting a substantial portion of Jefferson County taxpayers, and declaratory or prospective relief may govern Defendants' future conduct. Any monetary judgment sought in this action, however, is limited to Plaintiff's individual principal and interest. Nothing in this Complaint asks the Court to adjudicate or distribute the individual monetary claims of absent

taxpayers. However, declaratory relief may include notice to similarly situated taxpayers of their right to assert individual monetary claims.

JURISDICTION AND VENUE

15. Jurisdiction is proper under Article VI, § 9(1) and Article X, § 20(1) of the Colorado Constitution; the Uniform Declaratory Judgments Law, §§ 13-51-101 et seq., C.R.S.; and C.R.C.P. 57 and 106(a)(2). This court has authority to grant declaratory, injunctive, and other equitable relief. This District Court is the proper forum to determine the constitutional and statutory validity of the County's countywide mill levy and revenue practices and to determine the scope of any resulting countywide accounting, refund, declaratory, and prospective relief.

16. Venue is proper under C.R.C.P. 98(b)(2) and 98(c)(1) for the entire action, including its constitutional, statutory, accounting, refund, and prospective-relief claims, because Defendants reside in Jefferson County, the challenged acts occurred there, and the duties at issue were required to be performed there.

OVERVIEW

A. Governing Constitutional and Statutory Limits

17. The Taxpayer's Bill of Rights Amendment to the Colorado Constitution ("Art. X" or "TABOR") requires voter approval in advance for any new tax, tax rate increase, mill levy above the prior year's levy, or a tax policy change directly causing a net tax revenue gain to a district. Colo. Const., art. X, § 20(4)(a). See also *Aranci v. Lower S. Platte Water Conservancy District*, 2024 COA 28, ¶¶ 35-36, 41, 44; *Wilber v. Board of County Commissioners of La Plata County*, 42 P.3d 49, 51 (Colo. App. 2001).

18. TABOR separately limits fiscal year spending, Colo. Const. art. X, § 20(7)(b), and annual property tax revenue, *Id*. § 20(7)(c), and requires advance voter approval before the

County may impose a mill levy above that imposed in the prior year, *Id*. § 20(4)(a). Revenue exceeding either applicable limit must be refunded in the next fiscal year unless voters approve a revenue change as an offset. *Id*. § 20(7)(d).

19. Article X, § 20(1) provides that revenue collected, kept, or spent illegally since four full fiscal years before suit was filed must be refunded with ten-percent annual simple interest from the initial conduct. Jefferson County uses a calendar fiscal year. This action commenced in 2026 after Budget Year 2025 ended on December 31, 2025. The monetary remedial period therefore includes completed Budget Years 2022 through 2025, corresponding to Tax Years 2021 through 2024.

20. Plaintiff seeks a declaration concerning earlier conduct where relevant to establish the County's practice and legal obligations, but seeks individual monetary recovery only for conduct within the applicable remedial period.

21. Colorado's Annual Levy Law, § 29-1-301 et seq., C.R.S., imposes an additional property tax revenue limitation. These requirements operate concurrently and independently; compliance with one does not establish compliance with the others.

22. During the Tax Years governed by § 29-1-301(1)(a), C.R.S., the Annual Levy Law required the County to reduce its property-tax levy as necessary to prohibit aggregate property-tax revenue exceeding the amount levied in the preceding year plus 5.5%, subject to the statute's express adjustments and exceptions.

23. The Jefferson County Assessor's Office is responsible for determining the assessed value of taxable property and reports those values to local governments, including the Board, in advance of levy certification. With that valuation information and the applicable property tax revenue-limit information provided by the Colorado Department of Local Affairs'

Division of Local Government, the Board has the information needed to calculate and certify the County's mill levy—the rate applied to assessed property values to determine the property taxes billed and collected in the following Budget Year. Jefferson County's Assessor's Office publicly acknowledges these limitations on its "Limitations on Revenue" webpage, stating that Colorado law prohibits taxing entities from increasing revenues beyond local growth plus inflation unless voters approve the increase in advance. The same webpage further states: "Revenue increases are limited to a maximum 5.5 percent, even if inflation exceeds this percentage."

24. Effective for later property-tax years, §§ 29-1-1701 through 29-1-1704 establish a separate 5.25% local-government property-tax revenue limit and prescribe the language required for a ballot measure placed on the ballot after November 5, 2024, seeking to waive that limit. Section 29-1-1704(1)(b) requires such a title to begin: "Shall the (name of the local government) waive the 5.25% property tax limit for" the specified period.

25. Plaintiff's claims concerning Tax Years 2021 and 2023 arise under the 5.5% limitation and corrective framework of §§ 29-1-301 and 29-1-302. Plaintiff alleges the later 5.25% framework only as to prospective Tax Year 2025 and later conduct. Plaintiff does not conflate the two limits or allege that § 29-1-1704 governed the earlier levies.

26. Colorado's statutory limitations on property tax levies and revenue long predate TABOR. In 1913, Colorado law limited annual revenue growth by taxing districts, provided procedures for authorizing an increased levy, declared levies exceeding the statutory limitations unlawful, required county assessors to reduce excessive levies before extending them on the tax rolls, and imposed penalties for violations. Ch. 137, §§11-15 1913 Colo. Sess. Laws 557, 560-61.

27. TABOR provides that other limits on district revenue, spending, and debt may be weakened only by future voter approval. Colo. Const. art. X, § 20(1). The Colorado Supreme

Court has applied this requirement specifically to the statutory revenue limitation and corrective-reduction requirement in § 29-1-301(6), C.R.S. *Havens v. Board of County Commissioners of Archuleta County*, 924 P.2d 517, 524 n.10 (Colo. 1996).

28. When TABOR and a statutory revenue limitation both apply, the County must comply with the more restrictive limitation and satisfy each applicable requirement unless voters lawfully approve otherwise. A revenue-retention vote does not, by itself, constitute the advance voter approval required for a mill-levy increase.

29. TABOR provides that its requirements "supersede conflicting state constitutional, state statutory, charter, or other state or local provisions." Colo. Const. art. X, § 20. Accordingly, to the extent any statute, ordinance, administrative interpretation, or local fiscal practice is construed to permit the levy, collection, retention, or expenditure of tax revenue without prior voter approval (where TABOR requires such approval), TABOR governs and controls.

30. The Colorado Department of Local Affairs ("DOLA"), acting through the Division of Local Government and the Division of Property Taxation, calculates the statutory 5.5% property tax revenue limit for covered local governments. Its worksheet and instructions state that the lesser of the statutory and TABOR property tax revenue limits is the more restrictive limit and separately state that TABOR requires voter approval in advance to impose a mill levy above that imposed in the prior year. The instructions (https://dlg.colorado.gov/dlg-53a-instruction-sheet) identify this voter approval requirement as a third limit on property taxes, independent of the two revenue limitations. (**Exhibit 1**, DLG-53 Worksheet, pp. 2–4).

31. Section 29-1-301(6), C.R.S. provides that when a taxing entity exceeds the statutory limitation, after notice and an opportunity to respond, DOLA "shall order a reduction in the taxing entity's authorized revenue for the subsequent year" sufficient to offset the preceding

year's excess. DOLA's resulting Order does not itself alter a County's certified levy or revenue; implementation remains the County's responsibility.

32. A mill levy is the tax rate applied to the assessed value of taxable property to calculate property-tax revenue. TABOR does not establish or recognize a fixed, perpetual "official" County mill levy. Except where voters have approved otherwise, the County must calculate and certify its levy annually using the applicable assessed valuation and the revenue lawfully permitted under the applicable limits. For purposes of advance voter approval, TABOR uses the mill levy imposed in the prior year as the annual benchmark. Separately, TABOR limits the maximum annual percentage change in property-tax revenue to inflation plus annual local growth. Neither a historical maximum nor a County label such as "Official Mill Levy" or "Authorized Mill Levy" displaces those annual constitutional benchmarks. Colo. Const. art. X, § 20(4)(a), (7)(c)

33. Section 39-1-111.5 distinguishes a gross mill levy, a temporary property-tax credit or temporary mill-levy-rate reduction, and the resulting net levy collected from taxpayers. The statute provides a mechanism for effecting refunds or temporary property-tax relief. It does not state that the gross levy is a perpetual voter-approved rate or that expiration of a temporary adjustment itself supplies the separate advance voter approval required by Article X, § 20(4)(a).

34. "County Mill" is defined here to mean the Jefferson County levy imposed for general governmental purposes. It excludes levies imposed for the Developmental Disabilities Special Revenue Fund and levies imposed by separate taxing authorities, including the Jefferson County Public Library and Jefferson County Law Enforcement Authority.

35. For clarity, this Complaint follows the property tax cycle terminology reflected in Colorado law and the Division of Local Government's materials: "Tax Year" means the year of

assessment and levy establishment. “Budget Year” means the following calendar year, when the resulting property-tax revenue is collected.

B. County Mill Increases and Reported Excess Revenue

36. County records show that, after Jefferson County voters rejected Ballot Issue 1A in 2019, the County progressively increased the County Mill. During a February 27, 2024 Board briefing, County Attorney Kimberly Sorrells described a “progressive increase of the mill levy,” and Budget Director Dan Conway stated that 2023 was the year the County had fully brought the levies to what staff called the “aggregate amount.” (**Exhibit 2**, pp. 5–6, 12–14).

37. On July 23, 2019, the County submitted Ballot Issue 1A to its voters, seeking authorization to retain revenue otherwise subject to TABOR and statutory limits. The 2019 Ballot Issue 1A was rejected by the voters in the November 2019 election.

38. One week after voters rejected Ballot Issue 1A in 2019, a documented Board discussion considered staff’s recommendation to increase the County Mill from its 2019 level to what staff considered and labeled the full authorized or “official levy”. Commissioner Libby Szabo questioned whether the County had authority to raise the mill levy and stated that doing so after the defeat of the 2019 Ballot Issue 1A "looks like we're doing shenanigans."

39. Following the rejection of the 2019 and 2022 Ballot Issue 1A measures, Defendants nonetheless progressively increased the County Mill above that imposed in the prior year, reaching 21.478 mills by 2023 and maintaining that rate for property taxes payable in 2024, without obtaining voter approval in advance as required by TABOR.

40. On November 17, 2020, the Board adopted Resolution No. CC20-275, approving the 2021 budget and increasing the net County Mill from 17.832 to 19.078 mills, an increase of 1.246 mills, without voter approval in advance. County records report Budget Year 2021 (Tax

Year 2020) property-tax collections of $189,142,919 against a TABOR property-tax revenue limit of $179,394,065, an excess of $9,748,854. (**Exhibit 3**, Revenue Quantification, pp. 5, 13.)

41. On November 16, 2021, the Board adopted Resolution No. CC21-257, approving the 2022 budget and increasing the net County Mill from 19.078 to 20.741 mills, an increase of 1.663 mills, without voter approval in advance. County records report Budget Year 2022 (Tax Year 2021) property-tax collections of $226,568,207 against a TABOR property-tax revenue limit of $187,125,949, an excess of $39,442,258. *Id*.

42. On July 19, 2022, the Board of County Commissioners adopted Resolution No. CC22-271 submitting the 2022 Ballot Issue 1A measure to the voters, seeking authorization to retain revenue otherwise subject to TABOR limits. The 2022 Ballot Issue 1A measure was rejected by Jefferson County voters in the November 2022 election.

43. On November 15, 2022, the Board adopted Resolution No. CC23-292, approving the 2023 budget and increasing the net County Mill from 20.741 to 21.478 mills, an increase of 0.737 mills, without voter approval in advance. County records report Budget Year 2023 property-tax collections of $225,573,604 against a TABOR property-tax revenue limit of $203,651,041, an excess of $21,922,563. *Id*.

44. For Tax Year 2023, collected in Budget Year 2024, the County maintained the County Mill at 21.478 mills. The County's internal TABOR worksheet reported actual property taxes of $264,458,555 against a TABOR property-tax revenue limit of $216,022,842, an excess of $48,435,713. *Id*.

45. The identified resolutions did not state that the gross mill levy had received voter approval under Article X, § 20(4)(a), and no cited election established the gross mill levy as a voter-approved rate. To the extent the resolutions invoked § 39-1-111.5, Plaintiff alleges that the

statute authorized the use of the stated temporary refund mechanism but did not itself supply the separate advance voter approval required before the County could impose a net mill levy above the preceding year's net mill levy.

46. During a February 27, 2024 Board staff briefing, County Attorney Kimberly Sorrells expressly characterized the foregoing year-over-year increases as "a progressive increase of the mill levy" following the voters' rejection of the 2019 Ballot Issue 1A measure, because an immediate restoration would have been viewed as "a slap in the face to taxpayers." (**Exhibit 2**, Progressive Mill Increase – Asterisk, pp. 5–6, 12–14). Budget Director Dan Conway confirmed that 2023 was the year the County had "fully brought" the mill levies to what staff called the "aggregate amount" and that "'24 is the same." *Id*.

47. For Budget Years 2021 through 2023 (corresponding to Tax Years 2020 through 2022), the County's own TABOR compliance records reported property tax collections above the applicable TABOR property tax revenue limit. These recurring excess collections occurred as the County progressively increased the County Mill following the voters' rejection of the 2019 Ballot Issue 1A measure. (**Exhibit 3**, pp. 5, 13; **Exhibit 4**, Financial Records)

48. County officials were repeatedly notified, including through public hearing comments and other communications, of concerns about the legality of the mill levy increases, the collection of revenue above applicable limits, and compliance with TABOR's requirement of voter approval in advance. During the November 14, 2023, public hearing on the 2024 budget and mill levies, members of the public specifically pressed the Board to reduce the mill levy rather than collect revenue above applicable limits and issue refunds later, putting them on notice and rendering their subsequent actions in violation of legal requirements willful and knowing. (**Exhibit 5**, 2024 Mill Hearing, pp. 5–10, 15–20).

C. Distinct Revenue Categories and the County's Refund Practice

49. A mill levy is a rate applied to assessed valuation. An increase in assessed valuation may increase revenue even if the rate remains unchanged. Conversely, an increase in the rate increases the taxes imposed on the same assessed valuation.

50. **Revenue attributable to the higher rate**: For each challenged Tax Year, the revenue attributable to the year-over-year increase in the net County Mill is calculated by applying the increase in mills to the taxable assessed valuation subject to the County Mill, after excluding separate taxing authorities and legally excluded components. Based on presently available records, that calculation is identified in the Plaintiff's **Exhibit 4**, Master Financial Packet

51. **Revenue attributable to higher assessed valuation**: The portion attributable solely to valuation growth is calculated by applying the prior year's net County Mill to the year-over-year increase in taxable assessed valuation, after applying lawful local-growth, construction, annexation, and statutory adjustments. Based on presently available records, that calculation is identified in the Plaintiff's **Exhibit 4**, Master Financial Packet.

52. **Revenue exceeding constitutional or statutory limits**: The County's TABOR worksheets report the excesses alleged in paragraphs 39-41, 43-44. DOLA separately calculated a $24,797,241 statutory excess for Tax Year 2023/Budget Year 2024. The TABOR and DOLA figures apply different legal limits and reported inputs. Plaintiff does not add them together. The accounting sought will reconcile them, identify overlap, subtract refunds or credits already made, and determine Plaintiff's individual share of any unpaid refund and interest obligation.

53. *Bolt v. Arapahoe County School District No. Six*, 898 P.2d 525 (Colo. 1995), does **not** foreclose these claims. *Bolt* separately analyzed components of a school-district levy and

upheld an abatements-and-refunds component that recouped revenue previously lost through assessor errors and did not increase the district's overall tax burden.

54. Here, the challenged increases were not pleaded as statutory abatements-and-refunds components attributable to parcel-valuation errors. They were *discretionary* increases in the County Mill following ***rejected*** revenue-retention measures. County records report that the increased rates accompanied substantial net property-tax revenue gains and collections exceeding independently calculated limits. The County's conduct therefore differs from the ministerial recoupment mechanism addressed in *Bolt*.

55. On February 7, 2023, DOLA provided notice to Jefferson County that appeared to have exceeded the 5.5% statutory limit for Tax Year 2021/Budget Year 2022. DOLA sought to discuss the County's figures, the correct mill levies and calculations, and available options. Subsequent correspondence addressed the County's atypical practice and compliance calculations for Budget Years 2022 and 2023. (**Exhibit 6**, DOLA Inquiry 2022/2023)

56. On May 8, 2023, approximately three months after DOLA initiated its inquiry into Jefferson County Budget Year 2022 compliance, the County informed DOLA it intended to issue refund checks rather than reduce the levy, including approximately $39,442,258 in property tax refunds associated with Budget Year 2022. The County asked DOLA to incorporate the planned refund checks into the statutory 5.5% calculation so that the County would "not show being over on our mills." DOLA responded that its system was not then set up to account for "refunds by check" adjustments, that it "typically recommends" mill levy reductions to comply with the 5.5% limit, and incorporating refund checks would be "new territory." **Exhibit 7**.

57. At a January 24, 2024 workshop, County Budget and Strategy Director Dan Conway described the County's philosophy as bringing mill levies "to the full amount with

anticipation of refunding 'em" and "to charge up to that full mill and then refund." (**Exhibit 13**, pp. 3–11).

58. On May 16, 2024, DOLA issued an Official Notice stating that the County had levied $273,371,079 in property-tax revenue for general operations in Tax Year 2023, exceeding the statutory 5.5% limit of $248,573,838 by $24,797,241. (**Exhibit 8, pp. 2-3).**

59. On June 24, 2024, DOLA issued a final Order requiring a $24,797,241 reduction in property-tax revenue for general operating purposes for Tax Year 2024/Budget Year 2025. The Order identified two means of compliance: a temporary property-tax credit or mill-rate reduction, or a special election for an increased levy under § 29-1-302(2)(b). (**Exhibit 8.)**

60. The County did not implement the ordered reduction through a levy reduction. Whether 2024 Ballot Issue 1A satisfied the special-election alternative is disputed because the measure did not ask voters to approve an increased levy and expressly stated that it operated "WITHOUT INCREASING ANY TAX RATE OR MILL LEVY RATE."

D. 2024 Ballot Issue 1A

61. On July 9, 2024, the Jefferson County Board of County Commissioners ("BOCC") adopted Resolution No. CC24-204, referring Ballot Issue 1A to the November 5, 2024 election. The measure asked whether the County could, "WITHOUT INCREASING ANY TAX RATE OR MILL LEVY RATE," collect, retain, and spend full revenues from "authorized revenue sources" beginning in Fiscal Year 2024 and thereafter.

62. The background memorandum accompanying the referral estimated that the measure could permit retention of approximately $54.4 million in additional 2024 revenue. Internal draft fiscal language also estimated $36.1 million in additional 2025 revenue. (**Exhibit 9**, 2024 Election, pp. 5, 10, 23, 33–34, 44; **Exhibit 10**, 2024 TABOR Notice Draft, pp. 24–28).

63. The mailed TABOR Notice omitted those estimates and stated: “No Fiscal Information required because Ballot Issue 1A is not a proposed tax rate or mill levy increase or bonded debt increase.”

64. Thirteen days earlier, during a June 26, 2024 meeting of the Joint Audit and Budget Advisory Committees, while discussing the County's proposed 2024 ballot measure, Chief Financial Officer Stephanie Corbo stated that, for property taxpayers, "it is" a tax increase because taxpayers would not receive the refund check back. Budget Director Dan Conway responded, "But this is why you have to vote." (**Exhibit 11**, CFO Corbo Statement, p. 4).

65. In August and September 2024, following DOLA’s Notice and Order, Division of Local Government staff elevated Jefferson County’s revenue-limit compliance matter to Division Director Eric Bergman, advising County officials that Bergman had been briefed on the County’s unique refund-by-check situation and would contact the County to learn more and discuss next steps. (**Exhibit 14**, County Senior Management – DOLA Order).

66. TABOR links pre-election fiscal disclosure to post-election fiscal accountability. For a proposed district tax or bonded debt increase, Article X, Section 20(3)(b)(ii)–(iii) requires the mailed notice to contain only specified fiscal information, including district fiscal year spending for the current year and each of the past four years, the overall percentage and dollar change, and, for the first full fiscal year of each proposed district tax increase, the estimated maximum dollar amount of each increase and district fiscal year spending without the increase.

67. Section 20(3)(c) gives those estimates operative effect: “Except by later voter approval, if a tax increase or fiscal year spending exceeds any estimate in (b)(iii) for the same fiscal year, the tax increase is thereafter reduced up to 100% in proportion to the combined dollar excess, and the combined excess revenue refunded in the next fiscal year.” The same subsection

requires ballot titles for tax increases to begin, “SHALL (DISTRICT) TAXES BE INCREASED (first, or if phased in, final, full fiscal year dollar increase) ANNUALLY...?” Thus, the required dollar estimate is not merely informational; it is also the benchmark for a constitutional reduction-and-refund safeguard. Whether these requirements apply cannot be determined solely by the County’s label of a measure as “revenue retention”; the measure must be evaluated by its substance and fiscal effect, including the mill-levy and net-tax-revenue categories identified in Article X, Section 20(4)(a).

68. Under Colorado election law, each political subdivision referring a ballot measure must designate a Designated Election Official (“DEO”) responsible for preparing and certifying the ballot issue notice required under Article X, Section 20(3) of the Colorado Constitution, commonly titled the “TABOR Notice to Increase Taxes.”

69. On August 27, 2024, Cynthia Rasor, Jefferson County’s Senior Elections Project Coordinator and Ballot Access Lead in the Clerk and Recorder’s Elections Division, sent “Guidelines for submitting the Certified Ballot Template—Jeffco” to Kate Newman, Jefferson County’s Designated Election Official, and Daniel Conway, then serving as a senior Jefferson County employee in the positions of Acting Chief Financial Officer and Strategy and Budget Director. Rasor advised that the County’s certified ballot content for its TABOR issue was due by noon on September 6, 2024, directed the recipients to use the 2024 Ballot Certification Template, and stated that after the September 6 ballot certification she would send the separate “Guidelines for Submitting the TABOR Notice” email and standardized TABOR Notice template, which would be due September 23, 2024.

70. On September 6, 2024, Rasor sent that separate TABOR Notice guidance, which stated that the Ballot Issue Notice “shall include all information required by Applicable Law”

and, under “Fiscal Information,” required a “Description of the fiscal impact of each Ballot Issue,” “District tax increase and spending,” and “Any other applicable fiscal information.” (**Exhibit 15**, DEO – TABOR Notice Instructions, pp. 13–15).

71. Internal Jefferson County communications produced pursuant to the Colorado Open Records Act, C.R.S. §§ 24-72-200.1 to 206, reflect email exchanges among the County's Designated Election Official (“DEO”), Strategy and Budget Division staff, Communications personnel, and County legal counsel concerning preparation of the TABOR Notice to Increase Taxes. The communications included draft fiscal impact language stating that Ballot Issue 1A would permit Jefferson County to retain an estimated additional $54.4 million in 2024 and an estimated additional $36.1 million in 2025, while County officials simultaneously discussed whether any fiscal information was required to be included in the final TABOR Notice. The County’s production contains multiple redactions marked “Attorney Privilege” within these communications and therefore does not disclose the full substance of the internal discussions concerning the fiscal information to be included in the TABOR Notice. (**Exhibit 10**, pp. 5, 8, 10–11, 15, 18, 22, 24–28).

72. The TABOR Notice to Increase Taxes ultimately distributed to voters for Ballot Issue 1A did not include fiscal impact disclosure information and instead stated: "No Fiscal Information required because Ballot Issue 1A is not a proposed tax rate or mill levy increase or bonded debt increase." At a December 10, 2024 Town Hall meeting, County Attorney Kimberly Sorrells defended the omission, stating that the County was not required to provide a fiscal statement because the measure was “simply a revenue retention measure” and that information concerning its financial impact had been provided when the County adopted the resolution referring the measure to the ballot.

73. On May 22, 2024, County CFO Daniel Conway advised DOLA that Jefferson County anticipated issuing, "sometime in August or September," refund checks associated with property tax revenue for Tax Year 2022, collected in Budget Year 2023. However, refund checks were not mailed until after the November 5, 2024 election, approximately 17 months after the final statutory payment deadline.

74. Ballot Issue 1A was approved on November 5, 2024. The County subsequently treated it as authority to retain approximately $76 million above the Budget Year 2024 TABOR spending limit, including approximately $48.4 million in property-tax revenue reported above the property-tax revenue limit.

75. On November 19, 2024, Jefferson County Treasury staff reported that the County's 2024 investment earnings were projected to reach a record of approximately $26–$28 million. During the same discussion, Treasurer Jerry DiTullio confirmed that interest earnings had counted toward the County's TABOR revenue limit and that, following approval of Ballot Issue 1A, those earnings could be retained and applied to County services and projects.

76. County officials later acknowledged that the projected retained revenue amounts associated with Budget Year 2024 had been incorporated into County budget planning long before the election. During a May 29, 2025 Budget Planning and Strategy Meeting, Chief Financial Officer Dan Conway stated that the anticipated revenue limit calculation had been "established" approximately "18 months ago" and reported that the County ultimately retained approximately $76 million from Budget Year 2024 revenue.

77. On September 9, 2025, Jefferson County's external auditor, Forvis Mazars, presented the results of its external audit for Budget Year 2024, year ending December 31, 2024.

The auditor identified “Compliance with TABOR and Annual Levy Law” as a significant issue discussed with County management during the audit process. (**Exhibit 12**, p. 10).

78. Public records obtained pursuant to the Colorado Open Records Act further reflect that the external auditors requested additional information and a written memorandum stating the County’s position concerning the 5.5% property tax collection issue before the upcoming audit deadline. *Id*.

79. On June 6, 2025, the County’s external auditors, Forvis Mazars, requested additional information concerning the “5.5% property tax collection issue” and asked the County to “provide us a memo or a write-up of some sort” stating the County’s position. In response to that request, Jefferson County management provided a written position memorandum to the auditors on June 12, 2025. The County’s own memorandum expressly acknowledged that it had received property-tax revenue in excess of the applicable 5.5% statutory property-tax revenue limitation. The County’s memorandum states that “management fully acknowledges that the county inadvertently received property tax revenue in excess of the 2024 5.5% property tax revenue limit.” The memorandum’s reference to the “2024” 5.5% property-tax revenue limit corresponds to DOLA’s designation of Tax Year 2023, with the resulting property-tax revenue collected in Budget Year 2024. (**Exhibit 12**, p. 8).

80. Based on Plaintiff’s review of Jefferson County election records produced to Plaintiff under the Colorado Open Records Act and covering elections from November 3, 1992, through 2025, no election during that period approved a fixed rate for, or authorized an increase in, the County Mill, as defined in paragraph 34 of this Complaint.

81. The statewide TABOR measure approved in November 1992 did not establish or authorize Jefferson County’s County Mill at any particular rate; it established the requirement of

advance voter approval for future increases governed by Article X, § 20(4)(a). Jefferson County also has no voter-approved general obligation debt requiring the imposition of a debt-service mill levy. Separately, to the extent the statutory 5.25% property-tax limit applies to Jefferson County, election records show no post-November 5, 2024 election in which Jefferson County voters expressly waived that limit for Tax Year 2025 (Budget Year 2026) or any later property-tax year using the ballot language prescribed by C.R.S. § 29-1-1704(1)(b).

82. Consequently, because the County Mill increased above that imposed in a prior year, Article X, § 20(4)(a) required advance voter approval before those increases could lawfully take effect. No such voter approval was obtained. As the Colorado Court of Appeals explained in *Wilber, supra,* "Any increase in the mill levy over that imposed in the prior year requires voter approval." The Court further held that "if the mill levy derived from the total assessed value and the authorized revenues pursuant to § 29-1-301(1)(a) decreases, it cannot later be increased to its former level without voter approval."

83. Independently, each progressive increase in the County Mill constituted a tax policy change directly causing a net property tax revenue gain to the County and therefore required advance voter approval under Article X, § 20(4)(a).

84. The legal validity of the election, the legal validity of the measure, the scope of voter authorization, and the legality of later County conduct are distinct questions. Claim Four preserves Plaintiff's election-validity theory. Claim Five alternatively assumes the election and measure are valid and seeks only construction of what the voters authorized and whether later County conduct fell within or outside that authorization.

<u>**CLAIMS FOR RELIEF**</u>

I. First Claim for Relief: Violation of TABOR's Advance Voter Approval Requirement for Mill Levies Imposed Above the Prior Year's Rate per Colo. Const. art. X, §20(4)(a)

85. Plaintiff incorporates by reference the relevant allegations contained in the foregoing paragraphs as if fully set forth herein.

86. An actual, present, and justiciable, controversy exists concerning whether Defendants violated TABOR by imposing the net County Mill above the net County Mill imposed for the prior year without advance voter approval.

87. TABOR requires voter approval in advance for a mill levy above that imposed for the prior year.

88. For Budget Years 2021 through 2023 (Tax Years 2020 through 2022), Defendants increased the net County Mill from 17.832 to 19.078 mills, from 19.078 to 20.741 mills, and from 20.741 to 21.478 mills, respectively; each mill levy at a rate higher than the rate imposed for the preceding year.

89. No cited election established the County's gross levy as a voter-approved rate. The operative resolutions did not state that the gross levy had received approval under Article X, § 20(4)(a). Section 39-1-111.5 supplied a mechanism for a temporary adjustment but did not itself supply voter approval for the later increase in the net levy actually imposed and collected.

90. Each increase was discretionary and directly caused additional revenue to be imposed on the same assessed valuation. The precise rate-generated amount is calculable from the County's assessed-valuation and levy records identified in paragraphs ??? 40, 41, and 43.

91. Ballot Issue 1A, approved in November 2024, did not retroactively provide the "advance" voter approval required for increases imposed in Tax Years 2020 through 2022.

92. Plaintiff is entitled to a declaration that Defendants violated Article X, § 20(4)(a) by imposing the County Mill above the preceding year's County Mill without advance voter approval, and that neither later refunds nor approval of Ballot Issue 1A did or could retroactively validate those increases.

II. Second Claim for Relief: Declaratory and Mandamus Relief for Violation of Colorado's Annual Levy Law (§§29-1-301 and 29-1-302, C.R.S.)

§§ 29-1-301 and 29-1-302, C.R.S.; C.R.C.P. 57 and 106(a)(2)

93. Plaintiff incorporates by reference the relevant allegations contained in the foregoing paragraphs as if fully set forth herein.

94. An actual, present, and justiciable controversy exists concerning whether Defendants violated the Annual Levy Law by failing to reduce the County Mill as required for Tax Year 2021/Budget Year 2022 and Tax Year 2023/Budget Year 2024, and by failing to implement DOLA's final corrective Order for Tax Year 2024/Budget Year 2025.

95. Plaintiff does not presently allege a separate § 29-1-301 violation for Tax Year 2022/Budget Year 2023. See Paragraphs 55-56, *supra*. Tax Year 2022 remains relevant to the independent TABOR claims and factual chronology.

96. Colorado's Annual Levy Law requires covered taxing entities to reduce their property tax levies so that the amount of revenue levied does not exceed the statutory limit, subject to specified exceptions and statutory procedures for authorizing an increased levy. §§ 29-1-301, 29-1-302, C.R.S.

97. Property taxpayers are among the persons intended to benefit from the Annual Levy Law. The statutory command that covered levies "shall be so reduced" protects taxpayers from property-tax revenue above the legislatively prescribed limit.

98. A private action for declaratory and mandamus relief is consistent with the statutory scheme. It enforces the mandatory endpoint established by the General Assembly without displacing DOLA's calculation, notice, hearing, or order functions. See *League of Women Voters of Greeley v. Bd. of Cnty. Comm'rs*, 2025 CO 8, ¶¶ 16–22 (applying the implied-private-right factors to mandatory duties imposed on a county board).

99. DOLA stated that, after issuance of its Order, it would take no further action and would not alter the County's certified levy or revenue. Without taxpayer enforcement, the County's mandatory duty to implement the final corrective endpoint could remain unenforced even after DOLA completed the statutory process. **Exhibit 16**: "For enforcement of the Annual Levy Law, DOLA is not allowed to go beyond issuing Orders to reduce property tax revenue."

100. Plaintiff seeks *mandamus* under C.R.C.P. 106(a)(2). Plaintiff has a clear right, as a property taxpayer who directly paid the challenged levy, to performance of the mandatory statutory limitations enacted for taxpayers' protection.

101. Defendants have a clear duty to perform to the ministerial endpoint after the governing inputs have been established. That endpoint consists of: (a) applying the statutory formula to established valuation, growth, exclusion, and prior-year revenue inputs; (b) implementing DOLA's final Order; (c) reducing authorized revenue by the $24,797,241 expressly ordered unless the statutory election alternative was lawfully satisfied; and (d) refraining from certifying or imposing a levy exceeding the resulting mathematically fixed maximum.

102. Plaintiff does not ask the Court to select the County's budget priorities, determine discretionary expenditures, choose among lawful revenue sources, establish discretionary inputs,

or substitute its policy judgment for the Board's. Plaintiff only seeks enforcement of the non-discretionary ceiling and final corrective endpoint after relevant inputs and DOLA determination.

103. Before approval of Ballot Issue 1A, Defendants imposed the County Mill without the reductions required by § 29-1-301 for the Tax Year 2021 (Budget Year 2022) and Tax Year 2023 (Budget Year 2024), resulting in certified gross general operating revenue above the statutory limits calculated by DOLA, as reflected in the County's DLG-53 worksheets and DOLA's enforcement records.

104. Before imposing the challenged levies, Defendants had obtained neither voter approval nor any other applicable statutory authorization to exceed the Annual Levy Law limit. Ballot Issue 1A, approved in November 2024, did not expressly ask voters to approve an increased levy under § 29-1-302; instead, it stated that the measure would operate "WITHOUT INCREASING ANY TAX RATE OR MILL LEVY RATE" and referred only to revenues from "authorized revenue sources."

105. Plaintiff paid the property taxes imposed under the challenged levies to avoid delinquency, interest, and enforcement proceedings, including tax lien sale. Plaintiff made those payments to avoid the statutory consequences of nonpayment; she did not make them as an acknowledgment that the challenged levies were lawful or as a relinquishment of her right to challenge them and seek remedies under TABOR.

106. Plaintiff did not file a parcel-specific abatement or refund petition under § 39-10-114 because, having extensively researched the BOE/BAA process, Plaintiff confirmed futility and inadequacy of relief. BOE doesn't deal with "mill levy irregularities." BAA (Board of Assessment Appeals) lacks authority to decide the constitutional question at issue here. See *Senior Corp. v. Board of Assessment Appeals*, 702 P.2d 732 (Colo. 1985). Consequently, she did

not challenge valuation, classification, clerical error, or unequal treatment of her parcel in relation to this matter; she challenges the legal validity of the generally applicable County levy and Defendants' failure to implement a statutory revenue reduction.

107. A parcel-specific petition was unavailable or inadequate to resolve that issue. It could determine Plaintiff's individual parcel assessment but could not provide complete relief concerning the legal validity of the County's generally applicable levy, compel implementation of DOLA's final Order, or govern prospective levy certification.

108. The Board of Assessment Appeals could most probably not compel Defendants' future compliance with a DOLA corrective Order or direct the County's future levy certification. See e.g. *Senior Corp. v. Board of Assessment Appeals*, 702 P.2d 732, 736 n.7 (Colo. 1985) ("The BAA did not address the constitutional issues because such issues are beyond its jurisdiction").

109. Requiring Plaintiff to pursue parcel-specific relief would therefore not provide a plain, speedy, and adequate remedy for the prospective statutory violation pleaded here. Exhaustion would also be futile because the County has taken the definitive position that its levy and reliance on Ballot Issue 1A are lawful and that no further reduction is required.

110. Plaintiff does not seek relief against DOLA, review or modification of DOLA's Order, reconsideration of DOLA's calculations, or an order directing DOLA to act. Plaintiff accepts the final Order for purposes of this claim and seeks relief only against the County and Board based on their independent duty to implement the statutory endpoint.

111. Plaintiff is entitled to a declaration that Defendants violated § 29-1-301, C.R.S., by imposing the County Mill without the required reductions for the Tax Year 2021 (Budget Year 2022) and Tax Year 2023 (Budget Year 2024). Plaintiff is entitled to a declaration whether Ballot Issue 1A satisfied § 29-1-302(2)(b). If it did not, Plaintiff is entitled to mandamus

compelling Defendants to implement the final statutory endpoint and certify future levies within the applicable limit unless and until an increased levy is lawfully authorized.

DOLA Notice and Order Confirming the County's Noncompliance with the Statutory Property Tax Revenue Limit

112. Beginning in February 2023, DOLA notified the County that it appeared to have exceeded the statutory 5.5% property tax revenue limit for Tax Year 2021 (Budget Year 2022) and thereafter continued reviewing the County's calculations and compliance for Tax Years 2021 and 2022 (Budget Years 2022 and 2023).

113. In May and June 2024, DOLA issued an Official Notice and a formal Order concerning the County's statutory property tax revenue-limit violation. The Order determined that the County had exceeded the statutory property tax revenue limit for Tax Year 2023 (Budget Year 2024) by $24,797,241. Pursuant to § 29-1-301(6), C.R.S., the Order required the County to reduce property tax revenue for general operating purposes for Tax Year 2024, for collection in Budget Year 2025. The Order stated that the County was responsible for resolving the violation and that DOLA would not alter the County's certified mill levy or revenues. The County could resolve the violation either by temporarily lowering the operating mill levy through a temporary property tax credit or temporary mill rate reduction, or by conducting a special election for an increased levy pursuant to § 29-1-302(2)(b), C.R.S.

114. Defendants did not implement the ordered $24,797,241 reduction for Tax Year 2024 (Budget Year 2025). Although voters approved Ballot Issue 1A, whether that measure satisfied the increased-levy election alternative identified in DOLA's Order remains disputed because it did not expressly ask voters to approve an increased levy under § 29-1-302 and stated that it would not increase any tax rate or mill levy rate.

115. DOLA stated that it would not alter the County's certified mill levy or revenues, and the individual property tax abatement process does not provide the countywide declaratory and prospective relief sought in this Claim.

116. Although individual property-tax abatement procedures may address taxes assessed against a particular parcel, they do not provide a complete remedy for this action. They do not provide the District Court forum needed to determine the constitutional and statutory validity of the County's countywide mill levy and revenue practices or to order the countywide declaratory, prospective, accounting, and refund relief sought here. Plaintiff therefore lacks a plain, speedy, and adequate administrative remedy capable of resolving this dispute.

117. Plaintiff is entitled under C.R.C.P. 57 to a declaration whether Ballot Issue 1A satisfied § 29-1-302(2)(b) by submitting to the qualified electors the question of an increased levy, thereby resolving the election alternative identified in DOLA's June 24, 2024 Order. If it did not, Plaintiff is entitled under C.R.C.P. 106(a)(2) to an order compelling Defendants to perform their mandatory levy-certification and levy-imposition duties by certifying and imposing future levies only within the revenue limitation prescribed by § 29-1-301, unless and until an increased levy is lawfully authorized under § 29-1-302.

III. Third Claim for Relief: Violation of TABOR's Spending and Property Tax Revenue Limits and Failure to Refund Excess Revenue (Colo. Const. art. X, § 20(1), (7)(b)–(d))

118. Plaintiff incorporates by reference the relevant allegations contained in the foregoing paragraphs as if fully set forth herein.

119. TABOR separately limits the County's fiscal year spending under Colo. Const. art. X, § 20(7)(b), and its property tax revenue under § 20(7)(c).

120. Under § 20(7)(d), revenue from sources not excluded from fiscal year spending that exceeds either of those limits in dollars for a fiscal year must be refunded in the next fiscal

year unless voters validly approve a revenue change as an offset. Defendants' own TABOR compliance worksheets state that the base used to calculate the following Budget Year's property-tax limit is the lower of the current TABOR property-tax limit or actual property taxes without the temporary adjustment. The worksheets separately apply the same method to the TABOR spending base, using actual TABOR spending without the temporary adjustment.

121. Jefferson County's own TABOR compliance records report that actual property tax collections exceeded the applicable Article X, § 20(7)(c) property tax revenue limit by $9,748,854 for Tax Year 2020 (Budget Year 2021); $39,442,258 for Tax Year 2021 (Budget Year 2022); $21,922,563 for Tax Year 2022 (Budget Year 2023); and $48,435,713 for Tax Year 2023 (Budget Year 2024), totaling $119,549,388. That $119,549,388 figure is a historical total through Budget Year 2024, not the amount of Plaintiff's individual monetary recovery claim.

122. The Tax Year 2020 (Budget Year 2021) amount is alleged as earlier conduct and historical context as part of Claim One's declaratory theory, not as monetary relief under Article X, § 20(1). Because this action was commenced in 2026, Plaintiff's individual monetary claim is confined to Budget Years 2022 through 2025, corresponding to Tax Years 2021 through 2024; the Budget Year 2025 amount and any remaining refund obligation will be determined through the accounting sought below.

123. The County's overall TABOR calculation for Budget Year 2024, which included property taxes from Tax Year 2023, reported approximately $435.1 million in actual revenue against an applicable TABOR spending limit for Budget Year 2024 under § 20(7)(b) of approximately $359.1 million, leaving approximately $76 million above the limit. That amount consisted of approximately $48.4 million in property tax revenue included in paragraph 81 and approximately $27.6 million in revenue from other sources, including investment income.

124. Although Defendants later issued refund checks associated with excess property tax collections from earlier years, Defendants retained approximately $76 million in Budget Year 2024 revenue above the applicable TABOR limit in reliance on Ballot Issue 1A.

125. **Pre-election revenue generated by unapproved mill increases**: Ballot Issue 1A could not retroactively provide advance approval for the increases imposed in Tax Years 2020 through 2022. Revenue illegally collected, kept, or spent through those rates remains subject to Article X, § 20(1), after crediting all refunds and interest actually paid. Ballot Issue 1A did not provide a valid offset under § 20(7)(d) for all Budget Year 2024 excess revenue. As alleged in Claim IV, the County omitted the fiscal disclosures and prescribed ballot title language required for a district tax increase and therefore did not substantially comply with § 20(3)(b)–(c).

126. **Budget Year 2024 excess from otherwise lawful sources**: Alternatively if Ballot Issue 1A is valid, it could operate as a revenue-change offset under § 20(7)(d) for Budget Year 2024 excess generated from otherwise lawful and authorized revenue sources only within the measure's terms. However, its express terms did not authorize Defendants to treat it as an offset for any excess revenue generated through a mill levy increase imposed without advance voter approval, as alleged in Claim V. Plaintiff does not seek a refund merely because lawful revenue exceeded a default limit if the voters validly authorized its retention, but here, they did not.

127. **Revenue generated through independently unlawful rates**: "Authorized revenue sources" does **not** include the incremental revenue generated by a rate independently imposed in violation of § 20(4)(a). Ballot Issue 1A did not transform an unlawful rate into an authorized rate or retroactively legalize revenue generated through that rate.

128. **Future revenue**: Ballot Issue 1A governs future retention only within its lawful text. It may permit retention of excess revenue from otherwise lawful sources, but it does not

authorize a future mill-levy increase and does not determine whether the source or rate producing particular revenue was lawful.

129. Plaintiff paid property taxes imposed through the challenged mill levies directly from her own funds. Defendants' collection and retention of excess revenue deprived Plaintiff of money that should not have been collected or should have been refunded, and deprived her of the use of that money over time. Her resulting financial loss is concrete and personal, although its precise amount requires an accounting.

130. Plaintiff seeks an accounting limited to the information necessary to calculate her individual recovery: her parcel's County taxes for Tax Years 2021 through 2024; the lawful rate alleged for each year; the portion attributable to the challenged increase; refunds and credits already received; payment and refund dates; and ten-percent annual simple interest, if unpaid.

131. Plaintiff further seeks an order requiring Defendants to refund all amounts legally required under Article X, § 20(7)(d), together with ten percent annual simple interest from the initial conduct as required by § 20(1), in an amount determined by the Court. The requested accounting and refund remedy is countywide rather than parcel-specific; the identification and distribution of amounts to affected taxpayers may be determined by the Court.

132. Plaintiff does not seek a monetary judgment or distribution for absent taxpayers. Plaintiff seeks generally applicable declaratory and prospective relief. If a declaration establishes a broader constitutional refund obligation and the County voluntarily or constitutionally adopts an institutional refund plan, nothing in this Complaint prevents that plan; but Plaintiff does not ask the Court to adjudicate absent taxpayers' individual monetary claims in this non-class action.

133. Plaintiff remains subject to the challenged policy and faces recurring injury absent prospective relief. She seeks an injunction prohibiting Defendants from relying on Ballot Issue

1A to retain revenue generated through an independently unlawful rate and requiring compliance with § 20(7)(d) for future excess revenue not covered by a valid voter-approved offset.

134. Defendants continue to rely on Ballot Issue 1A to retain revenue above the TABOR spending and property tax revenue limits applicable to each Budget Year, and the measure purports to authorize such retention in future Budget Years without a sunset.

135. Absent injunctive relief, Plaintiff has no adequate remedy at law to prevent this recurring injury because an after-the-fact refund would not stop Defendants' continuing reliance on Ballot Issue 1A and would require Plaintiff to bring repeated challenges in successive Budget Years.

136. Absent injunctive relief, Plaintiff will remain subject to Defendants' continuing reliance on Ballot Issue 1A to collect and retain revenue above otherwise applicable limits, causing recurring financial injury and denial of TABOR's voter approval protections. The requested injunction would apply to Defendants' countywide revenue and levy practices and would not be limited to Plaintiff's parcel or tax account. Plaintiff seeks injunctive relief prohibiting Defendants from retaining revenue above the otherwise applicable limits under § 20(7)(b) and (c), except to the extent that a valid voter-approved revenue change operates as an offset under § 20(7)(d), and requiring Defendants to comply with § 20(7)(d) in future Budget Years by refunding any future excess revenue not subject to such a valid offset.

IV. Fourth Claim for Relief: Declaratory and Injunctive Relief Concerning the Substantive Legal Effect of Ballot Issue 1A, Preserved Alternative Challenge to District Tax Increase and Tax Policy Change Requiring Prescribed Ballot Language and Fiscal Disclosures (Colo. Const. art. X, § 20(3)(b)–(c), (4)(a))

137. Plaintiff incorporates by reference the relevant allegations contained in the foregoing paragraphs as if fully set forth herein.

138. Plaintiff preserves, as an alternative theory, that Ballot Issue 1A was a proposed district tax increase or tax-policy change requiring the fiscal disclosures and prescribed ballot-title language in Article X, § 20(3)(b)–(c).

139. TABOR requires voter approval in advance for, among other changes, any mill levy above that for the prior year and any tax policy change directly causing a net tax revenue gain to any district. Colo. Const. art. X, § 20(4)(a).

140. For each proposed district tax increase, § 20(3)(b)(ii)–(iii) requires the mailed TABOR Notice to include district fiscal year spending for the current year and each of the preceding four years, the overall percentage and dollar change, and estimates for the first full fiscal year of the maximum dollar amount of the increase and district fiscal year spending without the increase. Separately, § 20(3)(c) requires the ballot title for a tax increase to begin, "SHALL (DISTRICT) TAXES BE INCREASED (first, or if phased in, final, full fiscal year dollar increase) ANNUALLY . . . ?"

141. Ballot Issue 1A was not merely a request to retain an incidental excess generated by unchanged, lawfully imposed tax rates. Defendants treated the measure as permitting them to retain revenue produced after they progressively increased the County Mill above the rate imposed for the prior year and replaced prospective mill levy reductions with a policy of imposing the gross mill levy without the prior credit or reduction and later refunding or retaining the resulting excess. Plaintiff therefore alleges that Ballot Issue 1A was both a tax policy change directly causing a net property tax revenue gain, requiring advance voter approval under Article X, § 20(4)(a), and a proposed district tax increase requiring the fiscal disclosures and ballot-title language prescribed by § 20(3)(b)–(c).

142. Defendants treated approval of Ballot Issue 1A as authority to retain approximately $48.4 million in Tax Year 2023 property tax revenue collected in Budget Year 2024 above the applicable property tax revenue limit. Some of that amount was generated by mill levy increases imposed without advance voter approval and should not have been collected; the entire $48.4 million was subject to refund absent valid voter approval. Defendants also treated Ballot Issue 1A as authority to retain approximately $76 million in total revenue above the applicable TABOR spending limit for Budget Year 2024, including the $48.4 million in property tax revenue. As interpreted and implemented by Defendants, Ballot Issue 1A therefore directly caused a substantial net tax revenue gain that was neither incidental nor de minimis.

143. The ballot title for Ballot Issue 1A began, "WITHOUT INCREASING ANY TAX RATE OR MILL LEVY RATE," rather than with the language required by § 20(3)(c), and did not state the first full fiscal year dollar increase. The mailed TABOR Notice likewise omitted the fiscal information required by § 20(3)(b)(ii)–(iii) and instead stated: "No Fiscal Information required because Ballot Issue 1A is not a proposed tax rate or mill levy increase or bonded debt increase."

144. The omissions were not isolated oversights but reflected systematic disregard of TABOR's election requirements. Before the ballot title and TABOR Notice were finalized, County officials had repeatedly addressed TABOR revenue limits through Board briefings, executive sessions, communications with DOLA, and internal correspondence. They also possessed written estimates showing that approval of Ballot Issue 1A was expected to result in the County retaining approximately $54.4 million in 2024 and $36.1 million in 2025.

145. Defendants did not substantially comply with § 20(3)(b)–(c). Neither the ballot title nor the mailed TABOR Notice gave voters any indication of the potential magnitude of

Ballot Issue 1A's tax increase, although Defendants possessed written estimates of its fiscal effect (above). The omission of that information from both required election documents meant that the primary purpose of TABOR's disclosure provisions (to provide the electorate with the information necessary to make an intelligent decision) was not substantially achieved. Ballot Issue 1A was therefore constitutionally deficient and did not provide valid voter approval for the tax increase or tax policy change alleged above.

146. *Acosta* does not require a different conclusion. In *City of Aurora v. Acosta*, 892 P.2d 264 (Colo. 1995), a substantively similar Ballot Question A separately identified a 0.25% sales-and-use tax increase stated as $5 million annually and also sought approval to retain "whatever additional amounts are raised annually thereafter" from that tax. The court treated that open-ended retention component as a revenue change rather than a district tax increase. The court's separate substantial-compliance holding concerned Ballot Question G, a bond and property-tax measure, where the omitted dollar information appeared in the accompanying election notice. Here, by contrast, Ballot Issue 1A *expressly* disclaimed any tax-rate or mill-levy increase, while Defendants used it to retain revenue allegedly generated by prior and ongoing mill-levy increases and an undisclosed tax-policy change; neither the ballot title nor the mailed TABOR Notice disclosed that potential fiscal impact.

147. Plaintiff does not seek to overturn, recount, or alter the certified result of the November 5, 2024 election, nor does Plaintiff seek reformation of the ballot title. This Claim seeks a declaration concerning the legal validity and present effect of Ballot Issue 1A—specifically, whether a measure that expressly disclaimed any increase in a tax rate or mill levy rate could legally provide the advance voter approval required by Article X, Section 20(4)(a), or operate as a valid offset under Section 20(7)(d), for revenue generated through mill levy

increases imposed without that approval. The alleged disclosure and ballot-language defects are pleaded as defects in the purported authorization and legal effect of the measure, and not merely as a challenge to the *means* by which the election result was obtained.

148. On this preserved theory, the measure failed substantial compliance and did not provide valid voter approval for the undisclosed tax increase or tax-policy change. Plaintiff seeks a declaration of invalidity only under this alternative theory.

149. Plaintiff acknowledges that Defendants contend this theory is an election contest governed by the jurisdictional deadlines in § 1-11-213(4), C.R.S., *Cacioppo v. Eagle County School District RE-50J*, 92 P.3d 453 (Colo. 2004), and *UMB Bank, N.A. v. Landmark Towers Association, Inc*., 408 P.3d 836 (Colo. 2017). Plaintiff preserves the theory for adjudication and appellate review but pleads Claim Five independently so that resolution of this jurisdictional defense does not determine the measure's lawful scope or the legality of later County conduct.

150. Plaintiff is a Jefferson County elector and taxpayer entitled to TABOR's election protections. Defendants' omissions deprived Plaintiff of the fiscal disclosures and prescribed ballot language guaranteed by § 20(3)(b)–(c), while Defendants continue to rely on Ballot Issue 1A as purported authority to retain revenue derived in part from Plaintiff's property tax payments that otherwise would be subject to TABOR's limits and refund requirement. Because Ballot Issue 1A and Defendants' reliance on it concern a countywide levy and revenue-retention policy, the requested declaration and injunction concern the County's treatment of all taxpayers subject to that levy, not only Plaintiff's parcel or tax account.

151. Plaintiff seeks a declaration that Ballot Issue 1A constituted a district tax increase and tax policy change, that Defendants failed to substantially comply with § 20(3)(b)–(c), and that Ballot Issue 1A did not provide valid voter approval for that tax increase or tax policy

change. Plaintiff further seeks an injunction prohibiting Defendants from relying on Ballot Issue 1A to justify any increase in the County Mill, or to retain or spend revenue resulting from that tax increase or policy change, such as treating Ballot Issue 1A as a valid offset under § 20(7)(d).

152. Claim Four concerns the validity of the election approval. Claim Five does not. If Claim Four is dismissed or rejected, Claim Five remains a present controversy concerning the meaning and application of a valid measure.

V. Fifth Claim for Relief: Alternative Declaratory and Injunctive Relief Concerning the Scope and Legal Effect of Ballot Issue 1A (Colo. Const. art. X, § 20(1), (4)(a), and (7)(d))

153. Plaintiff incorporates by reference the relevant allegations contained in the foregoing paragraphs as if fully set forth herein.

154. Plaintiff pleads this claim separately and in the alternative to the Fourth Claim for Relief, pursuant to C.R.C.P. 8(e)(2). If the Court declines to declare Ballot Issue 1A invalid, an actual, present, and justiciable controversy remains concerning its scope and legal effect, including whether Defendants may rely upon it as voter approval for mill levy increases imposed before or after its passage, as authority to retain revenue generated by those increases, or as an offset under § 20(7)(d). Plaintiff seeks construction of Ballot Issue 1A's scope and legal effect as worded.

155. For this claim, Plaintiff assumes arguendo that the November 5, 2024 election was valid and that Ballot Issue 1A is a valid voter-approved revenue change. Plaintiff does not ask the Court to recount or alter the certified result, reform the title, nullify the election, or invalidate the revenue-retention measure.

156. The scope of voter authorization is nevertheless a present question of law. The ballot measure text submitted to and approved by voters expressly stated, "WITHOUT INCREASING ANY TAX RATE OR MILL LEVY RATE," and asked whether Jefferson

County should be authorized to "COLLECT, RETAIN, AND SPEND THE FULL REVENUES FROM AUTHORIZED REVENUE SOURCES BEGINNING IN FISCAL YEAR 2024 AND IN EACH FISCAL YEAR THEREAFTER." It further asked whether the resulting revenue and earnings should be treated as a voter-approved revenue change under TABOR or any other law.

157. The mailed TABOR Notice reinforced the ballot title's express limitation by stating: "No Fiscal Information required because Ballot Issue 1A is not a proposed tax rate or mill levy increase or bonded debt increase." Defendants therefore presented Ballot Issue 1A to voters as a revenue-retention measure that would not increase any tax rate or mill levy rate, not as a request for voter approval and ratification of such an increase.

158. TABOR separately regulates tax increases and excess revenue. Section 20(4)(a) requires **advance** voter approval for any mill levy above that imposed for the prior year and for any tax policy change directly causing a net tax revenue gain. Section 20(7)(d) requires excess revenue to be refunded unless voters approve a revenue change as an offset; § 20(1) requires revenue collected, kept, or spent illegally to be refunded with ten percent annual simple interest.

159. Authorization to retain revenue from an authorized revenue source is distinct from voter approval of the tax rate used to generate that revenue. Even if property tax is an authorized revenue source, Ballot Issue 1A expressly disclaimed any increase in a tax rate or mill levy rate and therefore cannot reasonably be construed as advance voter approval for a mill levy above that imposed for the prior year.

160. Ballot Issue 1A *may* authorize retention of excess revenue generated from otherwise lawful and voter-authorized revenue sources, but it does not authorize any past or future mill-levy increase, and it does not determine whether the source or rate that generated particular revenue was lawful.

161. Even if the measure is valid, it cannot authorize conduct that its text expressly disclaims. A revenue-retention authorization is not advance approval of a rate increase.

162. "Authorized revenue sources" do not include incremental revenue produced by a mill-levy rate independently imposed in violation of Article X, § 20(4)(a). Whether a rate was lawful must be determined under the constitutional and statutory provisions governing that rate, not by the later retention measure.

163. The November 5, 2024 approval of Ballot Issue 1A could not supply the **advance** voter approval required by § 20(4)(a) for any mill levy increase(s) already imposed in Tax Years 2020 through 2022, or retroactively make lawful revenue collected through such an unapproved increase. Nor can Ballot Issue 1A prospectively authorize future mill levy increases while its text expressly stated that no tax rate or mill-levy rate will increase, and voters relied on that text when approving the measure.

164. Even if Ballot Issue 1A constitutes a valid voter-approved revenue change under § 20(7)(d), it may operate as an offset only within the scope approved by voters: retention of otherwise refundable excess revenue from authorized revenue sources without increasing any tax rate or mill levy rate. It cannot retrospectively validate an unlawful rate, authorize a future rate increase, or be treated as an offset for revenue generated through a mill levy increase imposed without the advance voter approval required by § 20(4)(a). Revenue illegally collected, kept, or spent remains subject to refund and interest under § 20(1).

165. Defendants have relied and continue to rely on Ballot Issue 1A as authority to retain revenue generated in part by the mill levy increases alleged above to have been imposed without advance voter approval, and as a basis for not refunding that unauthorized revenue gain.

166. Here, Plaintiff paid property taxes imposed using the challenged County Mill, her payments contributed to the retained revenue, and she has not received all refunds and interest alleged to be required by TABOR. Defendants' continuing reliance on Ballot Issue 1A therefore causes Plaintiff an ongoing taxpayer injury remediable by declaratory and injunctive relief. The controversy is present, concrete, and redressable.

167. The relief sought in this alternative claim concerns Defendants' countywide levy and revenue-retention practices and is not limited to Plaintiff's parcel or tax account.

168. Plaintiff seeks a declaration that, if Ballot Issue 1A remains valid, the measure's scope does not supply retroactive approval for mill levy increases imposed before the election, advance approval for future mill levy increases, authority to retain revenue generated through an unapproved mill levy increase, or a valid offset for such revenue under § 20(7)(d).

169. Plaintiff further seeks a prospective injunction prohibiting Defendants from relying on Ballot Issue 1A for any of those purposes and requiring compliance with the refund obligations imposed by § 20(1) and (7)(d), including the interest required by § 20(1).

170. The requested declaration and injunction would govern Defendants' countywide use of Ballot Issue 1A and related revenue-retention practices and would not be limited to Plaintiff's parcel or tax account.

DEMAND FOR JUDGMENT AND RELIEF

WHEREFORE, Plaintiff respectfully requests that this Honorable Court:

A. Declare that Defendants violated Colo. Const. Article X, § 20(4)(a) by imposing the County Mill above that imposed for the prior year in the 2021, 2022, and 2023 Budget Years without advance voter approval;

B. Declare that neither later refunds nor approval of Ballot Issue 1A retroactively supplied the required advance voter approval;

C. Declare that Defendants violated § 29-1-301 by failing to make the required reductions for Tax Year 2021/Budget Year 2022 and Tax Year 2023/Budget Year 2024;

D. Declare that Ballot Issue 1A did not satisfy the increased-levy election alternative in §29-1-302(2)(b), C.R.S. as identified in DOLA's June 24, 2024 Order;

E. If Ballot Issue 1A did not satisfy that alternative, issue mandamus under C.R.C.P. 106(a)(2) compelling Defendants to perform the ministerial statutory endpoint described in paragraphs 98-102, without directing discretionary budget choices, unless and until an increased levy is lawfully authorized under § 29-1-302, C.R.S.;

F. Declare that Defendants violated Colo. Const. Article X, § 20(7)(b)–(d) by retaining revenue generated through unapproved mill-levy increases or failing to refund excess revenue not covered by a valid offset as required by § 20(7)(d);

G. Order an accounting to calculate Plaintiff's individual principal and interest legally required to be refunded under Article X, § 20(7)(d), for Tax Years 2021 through 2024, which are the four full fiscal years preceding commencement of this action, crediting all refunds and interest already paid;

H. Order Defendants to pay Plaintiff any remaining refund and ten-percent annual simple interest required by Article X, § 20(1);

I. Enter generally applicable prospective relief requiring compliance with Article X, § 20 and the applicable statutory revenue limitations under Article X, § 20(7)(b)–(c), except to the extent that a valid voter-approved revenue change operates as an offset under §20(7)(d), while leaving Defendants discretion to select among lawful budget priorities and lawful compliance methods;

J. On Claim Four only, declare that Ballot Issue 1A constituted a district tax increase and tax policy change under Article X, § 20(4)(a), that Defendants failed to substantially comply with § 20(3)(b)–(c) and did not provide valid voter approval for the alleged undisclosed tax increase or tax-policy change, invalidating Ballot Issue 1A subject to adjudication of Defendants' jurisdictional defense;

K. Independently and alternatively, assuming Ballot Issue 1A is valid, declare that it may authorize retention of excess revenue from otherwise lawful and voter-authorized sources, but does not authorize any past or future mill-levy increase, does not determine whether the generating source or rate was lawful, and does not authorize retention of incremental revenue produced solely by a rate adjudicated unlawful;

L. Permanently enjoin Defendants from relying on Ballot Issue 1A beyond the scope declared by the Court;

M. Award Plaintiff her recoverable costs and reasonable attorney fees as provided by Article X, § 20(1) of the Colorado Constitution and any other applicable authority; and

N. Grant such other relief as the Court deems just and proper.

PLAINTIFF DEMANDS A JURY TRIAL ON ALL FACTUAL ISSUES, IF ANY, FOR WHICH A JURY TRIAL IS AVAILABLE.

VERIFICATION

I, Natalie Menten, have read the foregoing Complaint and know its contents. The factual allegations contained therein are true and correct to the best of my knowledge, information, and belief.

I declare under penalty of perjury under the laws of the State of Colorado that the foregoing is true and correct.

Executed this 11th day of September, 2026.

Natalie Menten

Natalie Menten

Respectfully submitted this 11th day of September, 2026.

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