

**JOINT RESOLUTION APPROVING PROPOSITIONS and  
IMPOSITION of a 1% SPECIFIC PURPOSE EXCISE TAX  
(SPET) in TETON COUNTY, STATE OF WYOMING;  
SAID PROPOSITION to be placed on a  
SPECIAL ELECTION BALLOT ON MAY 2, 2017**

**WHEREAS**, W.S. §39-15-204(a)(iii) and 39-16-204(a)(ii) authorize a county to impose an excise tax not to exceed two percent (2%) upon retail sales of tangible personal property, admissions and services made within the country, the revenue from which excise tax shall be used in a specified amount for specific purposes authorized by the qualified electors; said specific purposes not to include ordinary operations of local government except those operations related to a specific project; and

**WHEREAS**, the Board of County Commissioners of Teton County and the Mayor and Town Council of the Town of Jackson, Wyoming (hereinafter sometimes referred to as the governing bodies) have agreed upon a procedure to be utilized in Teton County for the submission of specific purpose excise tax project questions to the voters of the County; and

**WHEREAS**, the Town of Jackson is a first-class city, but commonly refers to itself as the Town of Jackson. The use of the word "town" in this document does not denote an official statutory designation as a "town". The use of the word "town" means "city" for purposes of legal statutory designation; and

**WHEREAS**, the governing bodies have further determined that it is necessary to submit to the qualified electors of the County the proposition for imposition of the 1% Tax (hereinafter sometimes referred to as the "Tax Proposition"); and

**WHEREAS**, the governing bodies hereby notify the Teton County Clerk prior to March 1, 2017 of their intention to place the 1% tax for specific purposes on the May 2, 2017 election ballot; and

**WHEREAS**, governing bodies have further determined that the 1% Tax should be made available for the following projects in the specific principal amounts and specific purposes set forth below and the language suggested to the County Clerk is as follows:

Shall Teton County be authorized to re-allocate funds from the 2014 SPET as follows:

**South Highway 89 Pathway and South Park Boat Ramp Underpass**

**\$1,500,000.00** in re-allocation of previously collected SPET funds, currently on hand, representing the unspent funds from the South Park Loop Road Pathway, to be utilized for the purpose of funding the planning, design, engineering, and construction of a South Highway 89 pathway and South Park Boat Ramp underpass. This project is sponsored by Teton County.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

Shall Teton County, State of Wyoming, be authorized to adopt and cause to be imposed a one percent (1%) specific purpose excise tax (the "Tax") within Teton County for the purpose of raising and collecting the amounts set forth below, the proceeds from which, and the interest earned thereon to be used and applied for specific projects, and to the extent necessary and allowed by law, the pledge to or payment of debt service and/or lease payments thereon:

**Fire Station #1 (Jackson) and Fire Station #3 (Hoback) Improvements**

**\$6,800,000.00** for the purpose of funding the renovation, construction and seismic upgrades to Fire Station #1 (Jackson) and to fund the acquisition of land, easements, and the planning/engineering of a new Fire Station #3 (Hoback). This project is sponsored by Teton County.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Fleet Maintenance Facility and START Bus Storage**

**\$15,330,000.00** for the purpose of funding planning, design, engineering, and construction of a Fleet Maintenance Facility and START Bus Storage. The Fleet Maintenance Facility services and maintains critical response and general use vehicles of the town and county including, but not limited to, law enforcement, buses, snow plows, street maintenance, and water/sewer maintenance. This project is sponsored by Town of Jackson.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Replacement of Current START Buses and Purchase of Additional START Buses**

*\$6,500,000.00 for the purpose of funding the acquisition of replacement START buses for current service levels and for the purchase of additional START buses for future service expansion. This project is sponsored by Town of Jackson.*

*FOR the Proposition* \_\_\_\_\_

*AGAINST the Proposition* \_\_\_\_\_

**Town of Jackson/Teton County Housing at Parks and Recreation Maintenance Facility**

*\$2,900,000.00 for the purpose of funding planning, design, engineering, and construction of approximately 21 rental housing units. Priority shall be given to employees of Teton County and the Town of Jackson. The rental units shall be located on Town of Jackson owned property at Public Works. This project is sponsored by Town of Jackson.*

*FOR the Proposition* \_\_\_\_\_

*AGAINST the Proposition* \_\_\_\_\_

**Town of Jackson/Teton County Housing at START Bus Facility**

*\$8,300,000.00 for the purpose of funding planning, design, engineering, and construction of approximately 24 rental housing units. Priority shall be given to employees of Teton County and the Town of Jackson. The rental units shall be located on Town of Jackson owned property at the START Bus Facility. This project is sponsored by Town of Jackson.*

*FOR the Proposition* \_\_\_\_\_

*AGAINST the Proposition* \_\_\_\_\_

**St. John's Living Center**

*\$17,000,000.00 for the purpose of funding planning, design, engineering, and construction of a long-term nursing home, hospice, rehabilitation center, and memory care center. This project is sponsored by the Teton County Hospital District d/b/a St. John's Medical Center.*

*FOR the Proposition* \_\_\_\_\_

*AGAINST the Proposition* \_\_\_\_\_

**Central Wyoming College (CWC) – Jackson Center**

**\$3,820,000.00** for the purpose of funding acquisition of land, easements, planning, design, engineering, and construction of a new Central Wyoming College (CWC) – Jackson Center that shall hold classrooms, medical/science labs, offices, and a commercial kitchen. This project is sponsored by Central Wyoming College.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Town of Jackson Pedestrian Improvements**

**\$1,500,000.00** for the purpose of funding planning, design, engineering, and construction of pedestrian improvements including sidewalks, crosswalks, and ADA facilities within the Town of Jackson. This project is sponsored by the Town of Jackson.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Teton County/Town of Jackson Recreation Center Capital Repair, Replacement, and Renovation**

**\$2,400,000.00** for the funding of equipment purchases and construction of necessary aquatic and facility repairs, renovation, and replacement to existing infrastructure in the Teton County/Jackson Recreation Center. This project is sponsored by Teton County.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**Redmond/Hall Affordable Housing/Rentals Project**

**\$4,050,000.00** for the purpose of funding planning, design, engineering, and construction of affordable housing/rental units preferably at Redmond and Hall Streets in the Town of Jackson, but may be used for other affordable housing/rental projects. This project is sponsored by Town of Jackson.

FOR the Proposition \_\_\_\_\_

AGAINST the Proposition \_\_\_\_\_

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF TETON COUNTY, WYOMING AND THE TOWN COUNCIL OF THE TOWN OF JACKSON, STATE OF WYOMING, THAT:**

1. Having determined that the 1% Tax should be made available for the projects listed above in the specified principal amounts and for the specified purposes therein set forth, the parties hereto endorse, adopt and approve the procedures set forth in W.S. §39-15-203(a)(iii), W.S. §39-15-204(a)(iii), W.S. §39-16-203(a)(ii) and W.S. §39-16-204(a)(ii).

2. No proposition shall be placed on a ballot at any election for approval by the voters of the County pursuant to W.S. §39-15-203(a)(iii) and W.S. §39-15-204(a)(ii), except under the following conditions:

- (a) A majority of the members of the Board of County Commissioners and a majority of the Mayor and Town Council must approve each ballot question to be submitted for approval prior to it being placed upon the ballot. There shall be a random drawing to determine the order in which each ballot question appears on the ballot. The Board of County Commissioners and the Town Council approve the propositions listed above to be placed on the ballot.
- (b) No tax shall be imposed pursuant to W.S. §39-15-203(a)(iii), W.S. §39-15-204(a)(iii), W.S. §39-16-203(a)(ii) and W.S. §39-16-204(a)(ii) until the proposition to impose the tax for specific purposes in specific amounts is approved by the vote of the majority of the qualified electors voting on the proposition. All propositions to be approved by the voters at any election may be combined and contained within one or more ballot questions to be approved or disapproved by a "for" and "against" vote, or each proposition may be submitted to the voters as an independent ballot question to be approved or disapproved by a "for" or "against" vote. The Board of County Commissioners and Town Council agree that each proposition shall be submitted to the voters as independent ballot questions.
- (c) The revenue from the tax shall be used in a specified amount for specific purposes authorized by the qualified electors. Specific purposes shall not include ordinary operations of local government except those operations related to a specific project.
- (d) The amount of revenue to be collected and the purpose or purposes for which it is proposed shall be specified in the proposition.
- (e) The election shall be held in accordance with W.S. §22-21-101 through 22-21-112.

- (f) In the event a ballot question authorizing the imposition of a tax shall be approved by the voters, all revenue collected by the Department of Revenue from the taxes shall be transferred to the State Treasurer who shall deduct one percent (1%) to defray the costs of collection of the tax and administrative expenses incident thereto, and deposit the remainder into the trust and agency fund for monthly distribution to the Teton County Treasurer.
  - (g) Any interest earned from investment of the revenues may only be used for costs related to the purposes approved on the ballot, including operation and maintenance costs, and shall be distributed to each sponsoring entity in the same proportion as its cost is to the total cost of all purposes identified on the ballot.
  - (h) Each sponsoring entity receiving revenues from the specific purpose excise tax shall:
    - i) Maintain its accounting in records in accordance with generally accepted accounting principles as promulgated by the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board (GASB).
    - ii) Established separate interest bearing ledger accounts into which the revenues will be deposited.
    - iii) Deposit and record all tax receipts within the appropriate ledger account;
    - iv) Retain and record interest earned on each account; and
    - v) At the end of each fiscal year, prepare and forward to the governing bodies a report on each account showing a reconciliation of all tax receipts and the amount of interest earned thereon, and a reconciliation showing all expenditures in the account or fund, grouped by major categories or classifications.
  - (i) All specific projects funded by the 1% Tax, which involve construction, shall be subject to a planning review by Teton County or the Town of Jackson, depending on where the project is located and subject to the required Governmental bidding process.
3. In the event the taxes collected for any project exceed the amount necessary for the approved purpose, the excess funds shall be retained by the Teton County Treasurer for one (1) year for refund of overpayments of the tax Revenue. After one year, any interest on the excess funds and the excess funds less any funds ordered shall be applied to future specific purpose excise tax projects that are approved by the voters in subsequent

elections in the respective ratio which the principal amount of each future project approved bears to the total principal amount of all future projects approved. In the event that there are not future specific purpose excise tax projects that are approved by the voters in subsequent elections, to which any interest earned on the excess funds and the excess funds less any refunds ordered can be applied, then any interest earned on the excess funds and the excess funds less any refunds ordered shall be distributed to each sponsoring entity based upon the respective ratio which the principal amount of each project approved bears to the total principal amount of all projects approved. Such excess funds shall be expended for the needs of the projects for which the tax was approved by the voters, including but not limited to payment of additional unanticipated construction costs, related financing costs or for operating, equipping and maintaining the specified projects

4. Any project not directly sponsored by the Town of Jackson or the Board of County Commissioners of Teton County may be funded in part or in whole by revenues generated through W.S. §39-15-203(a)(iii), W.S. §39-15-204(a)(iii), W.S. §39-16-203(a)(ii) and W.S. §39-16-204(a)(ii) provided that such funding shall be based upon the authority granted in the statutes of the State of Wyoming for the project and upon a Cooperative Services Agreement governing the project entered into between the Town of Jackson and/or the Board of County Commissioners of Teton County and the agency sponsoring the project.

5. At the primary election to be held in Teton County, State of Wyoming on May 2, 2017, between the hours of 7:00 am and 7:00 pm, there will be submitted to the qualified electors of the County those matters more particularly set forth on the official ballot and the Proclamation and Notice of Election.

6. The election shall be held at those Election District, Precincts and Polling Places as more particularly set forth in the Proclamation and Notice of Election.

7. Any qualified elector in the County shall be entitled to vote in person or by absentee ballot, in the precinct in which he or she is registered. A qualified elector includes every citizen of the United States who is bona fide resident of the State of Wyoming and Teton County, has registered to vote and who will be at least eighteen (18) years of age on the day of the election.

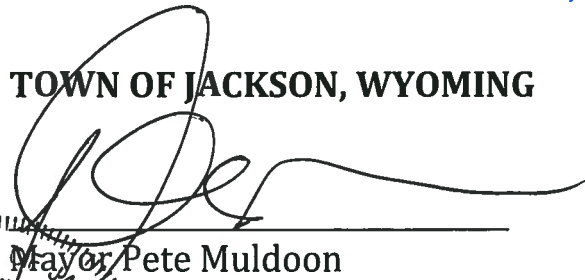
8. There shall be provided at each polling place, one (1) ballot box and one (1) set of ballots which shall be printed on paper pursuant to W.S. §22-6-118. The official ballot shall set forth each proposition to be approved by the vote of the majority of the qualified electors.

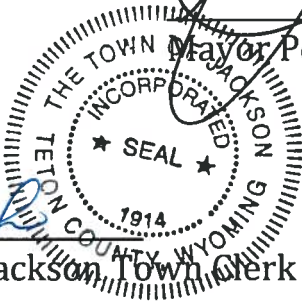
9. The results disclosed by the canvass of voters shall be certified by the election officials to the County Clerk of Teton County. Only if the majority of votes cast on one or more of the Tax Propositions at the election is in favor of imposition of the Tax shall the Board of County Commissioners, in the manner provided by law, then proceed to declare the results of the election, and complete all steps necessary for the imposition of the Tax.

10. Should any part of or provision of this resolution 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 of provision of this resolution is severable.

**PASSED, APPROVED AND ADOPTED this 27 day of February 2017.**

**TOWN OF JACKSON, WYOMING**

  
\_\_\_\_\_  
Mayor Pete Muldoon



Attest:


  
\_\_\_\_\_  
Sandy Birdyshaw, Jackson Town Clerk

**PASSED, APPROVED AND ADOPTED this 27 day of February 2017.**

**BOARD OF COUNTY COMMISSIONERS  
OF TETON COUNTY, WYOMING**

  
\_\_\_\_\_  
Mark Newcomb, Chairman

Attest:

  
\_\_\_\_\_  
Sherry Daigle, Teton County Clerk

