

COLORADO SUPREME COURT
2 East 14th Avenue
Denver, CO 80203

Original Proceeding
Pursuant to Colo. Rev. Stat. § 1-40-107(2)
Appeal from the Ballot Title Setting Board

In the Matter of the Title, Ballot Title, and
Submission Clause for Proposed Initiative
2023-2024 #245 (“Valuation for Assessments”)

Petitioners:
Michael Fields and Dave Davia

v.

Respondents:
Scott Wasserman and Ann Adele Terry,
Objectors
and
Title Board: Theresa Conley, Christy
Chase, and Kurt Morrison

▲ COURT USE ONLY ▲

Attorney for Petitioners:
Suzanne M. Taheri, #23411
WEST GROUP LAW & POLICY
6501 E. Belleview Ave, Suite 375
Englewood, CO 80111
Phone Number: (303) 263-0844
Email: st@westglp.com

Case Number: 24SA121

PETITIONERS’ ANSWER BRIEF

CERTIFICATE OF COMPLIANCE

I hereby certify that this brief complies with all requirements of C.A.R. 28 or C.A.R. 28.1, and C.A.R. 32, including all formatting requirements set forth in these rules. Specifically, the undersigned certifies that:

The brief complies with the applicable word limits set forth in C.A.R. 28(g) or C.A.R. 28.1(g).

It contains 584 words (principal brief does not exceed 9,500 words; reply brief does not exceed 5,700 words).

The brief complies with the standard of review requirements set forth in C.A.R. 28(a)(7)(A) and/or C.A.R. 28(b).

For each issue raised by the appellant, the brief contains under a separate heading before the discussion of the issue, a concise statement: (1) of the applicable standard of appellate review with citation to authority; and (2) whether the issue was preserved, and, if preserved, the precise location in the record where the issue was raised and where the court ruled, not to an entire document.

I acknowledge that my brief may be stricken if it fails to comply with any of the requirements of C.A.R. 28 or 28.1, and C.A.R. 32.

/s/ Suzanne Taheri
Suzanne M. Taheri, #23411
Attorney for Petitioners

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REPLY ARGUMENT

Respondents focus on the complexity of Colorado funding schemes to encourage the Court to examine the issues with an exactitude that is not required by law. It is the complexity of the funding formulas that properly connect the reduction in property tax to school funding.

I. Initiative #245 is a single subject.

This Court has found that “[m]ultiple ideas might well be parsed from even the simplest proposal by applying ever more exacting levels of analytic abstraction,” but that is not the appropriate exercise under single subject review. *In re 2021-2022 #16*, 489 P.3d at 1223 (quoting *In re 1997–1998 No. 74*, 962 P.2d at 929).

Respondents Terry and Wasserman ask the Court to find that Initiative #245 has a second subject in seeking to deprive the General Assembly of its legislative power and decision-making necessary to address the complexities of public school financing—which will be upended by Initiative #245’s property tax cuts.

Respondents Terry and Wasserman Opening Brief, p. 9.

They further argue that the measure cannot dictate the manner in which the state must provide support. However, Initiative #245 does not dictate the manner, nor does it exclude any funding source. It only provides that revenue loss due to the reduction in property tax revenue may not reduce the funding school districts receive

under the School Finance Act. In this regard it is directly tied to the property tax reduction in that the revenue loss required to be backfilled is only that “due to the reduction in property tax revenue”. There is no backfill requirement if there are reductions due to other sources than then property tax cut. It does not specify where the money must come from to supplant the reduction and it certainly doesn’t freeze the account forever in time. It only operates in relation to the direct impact from the reduction in property tax.

The Court has previously approved the pairing of a local district tax cuts with a state backfill funding. *see In re Title, Ballot Title and Submission Clause, and Summary with Regard to a Proposed Petition for an Amendment to the Constitution of the State of Colorado Adding Paragraph (D) Subsection (8) of Section 20 of Article X (Amend Tabor #32)*, 908 P.2d 125, 129 (Colo. 1995).

Specifically, the Court allowed a \$60 tax credit to local taxes and required the state to replace the lost funds on a monthly basis, finding the “requirement that the state replace lost local revenue was "dependent upon and closely connected to the \$60 tax credit." *Id.*

The Court has since reaffirmed single subject for local property tax cuts with state backfill twice in unpublished opinions in the past two initiative cycles. *See In Re Ballot Title 2023-2024 #21, 2023SA109* (Upholding single subject for a statewide

property tax cap and backfill for local fire districts); *In Re Ballot Title 2021-2022 #27, 2021SA151* (Upholding single subject for a drop in property tax assessment rates and a state backfill to local governments to fund homestead exemptions).

The General Assembly also commonly groups property tax with school funding. In SB24-233, passed just this week there is a cut to property tax with a backfill for education funding. In a special session in 2023, the General Assembly again coupled a property tax reduction with a state backfill to local governments and districts in SB23B-001.

CONCLUSION

The funding mechanisms at play are necessarily and properly connected. Consistent with prior rulings on this issue, the Court should reverse the Title Board's single subject determination.

Respectfully submitted May 10, 2024,

s/Suzanne Taheri
Suzanne Taheri (#23411)
WEST GROUP
Attorney for Respondents

CERTIFICATE OF SERVICE

I hereby certify that on this 10th day of May, 2024, a true and correct copy of the **PETITIONERS' ANSWER BRIEF** was served via the Colorado Court's E-Filing System to the following:

Martha Tierney
225 E. 16th Ave., Suite 350
Denver, CO 80203
Phone: 303-949-7676
Email: mtierney@TLS.legal

Thomas M. Rogers III, #28809
Nathan Bruggeman, #39621
Recht Kornfeld, P.C.
1600 Stout Street, Suite 1400
Denver, Colorado 80202
303-573-1900 (telephone)
303-446-9400 (facsimile)
trey@rklawpc.com; nate@rklawpc.com
Attorneys for Objectors

Michael Kotlarczyk
Office of the Attorney General
1300 Broadway, 6th Floor
Denver, CO 80203
Counsel for the Title Board

/s/ Suzanne Taheri

Suzanne Taheri

Duly signed original on file at West Group