To: Gene Lillard

Montrose County Sheriff

From: Commissioner William Patterson

Subj: Administration of the Public Safety Sales Tax.

Date: June 19, 2019

Questions have come to my attention regarding the administration of the Public Safety Sales Tax Resolution 109-2007 that was passed and adopted by the Montrose County Board of Commissioners September 4, 2007.

The Montrose County Board of County Commissioners held numerous public meetings in 2007 to work out the details of the Resolution and Ballot language to follow but also go on the record to answer a number of valid concerns from the public as to how the Public Sales Tax would be collected and administered by the Montrose County officials in the future.

- 1. 0.75 % sales tax is to be collected for exclusively the Public Safety Sales Tax fund.
- 2. 70 % of all Public safety Sales Tax monies collected would go specifically to the Montrose County sheriff Department.
- 3. The remaining 30% would be uses for other departments and uses as specified by the Montrose County Commissioners in keeping with the Resolution and Ballot language.

- 4. The Public safety Sales tax revenue is not to be used to augment or replace the county obligation to fully fund the General fund requirements for the Sheriff and all other departments
- 5. The purpose of the Public safety is to enhance the Sheriff Department with funds for items involving public safety and other specific issues as identified by the Montrose county Sheriff.
- 6. The Public Safety Sales Tax revenue to be comingled with the general fund. Strict and separate accounting practices must be insured in order to preserve the fund for future use.

It is imperative that the Public Safety Sales Tax fund be protected from any possible misdirected use in the future and that the Montrose County Sheriff Department receive the full financial benefit from the Public Safety Sales Tax. In order to accomplish this and retain the trust of the public it is most strongly recommended that the Montrose County Sheriff Department have an independent accountant certify the amount of both the funds and distribution of the Public Safety Sales Tax as required.

Should there be any further clarifications needed please feel free to contact me.

Sincerely,

William Patterson

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