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0150 Highway Revenue Committee

Report to the Colorado General Assembly:

HIGHWAY REVENUE COMMITTEE



RESEARCH PUBLICATION NO. 150

December 1969

HIGHWAY REVENUE COMMITTEE
OF THE
COLORADO GENERAL ASSEMBLY

Representatives

Palmer L. Burch,
Chairman
Charles (Bud) Edmonds
Robert A. Jackson
Charles E. McCormick

Senators

George F. Jackson,
Vice Chairman
Clarence A. Decker
Donald H. MacManus
Norman W. Ohlson

* * * * *

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State Representative
PALMER L. BURCH
395 Fairfax St.
Denver, Colorado 80220
242 State Capitol
Denver, Colorado 80203



Majority Floor Leader
COMMITTEES
Vice-Chairman of:
Finance
Rules
Member of:
Education

HOUSE OF REPRESENTATIVES
THE STATE OF COLORADO
DENVER

December 18, 1969.

Members of the 47th General Assembly of the
State of Colorado:

Pursuant to House Joint Resolution No. 1023,
adopted during the 1969 session and directing
a study of highway revenues, the Speaker of the
House appointed Representatives Burch, Edmonds,
Jackson and Charles McCormick, and the Presi-
dent of the Senate appointed Senators Decker,
Jackson, McManus and Ohlson, as members of the
study committee.

The committee met seven times during the
months of June through December. Senator Decker
did not attend any meetings of the committee.

The report of the findings and recommendations
of the committee is attached.

Palmer L. Burch, Chairman.

BACKGROUND

Section 18 of Article X of the state constitution reads:

"On and after July 1, 1935, the proceeds from the imposition of any license, registration fee or other charge with respect to the operation of any motor vehicle upon any public highway in this state and the proceeds from the imposition of any excise tax on gasoline or other liquid motor fuel shall, except costs of administration, be used exclusively for the construction, maintenance and supervision of the public highways of this state."

Taxes on motor fuel are collected by the Department of Revenue under the provisions of various laws, as are ton-mile and passenger-mile taxes; vehicle registration fees are collected by county clerks in sixty-two counties of the state and by the manager of revenue in the city and county of Denver, such officials acting as authorized agents of the Department of Revenue under regulations prescribed by the executive director of the department.

In 1949, Governor Lee Knous appointed a representative committee to study Colorado's highway system and highway laws, and to submit a report to the General Assembly. The chairman of the committee was Senator Steve McNichols, who later served as governor for six years.

In brief, the committee, after two years of study, recommended the establishment of a state highway system, a county road system, and a city street system, the enactment of a weight-distance tax on trucks over a prescribed minimum weight, and the creation of a highway users tax fund, into which would be paid all constitutionally dedicated fees and taxes, and which would be apportioned among the three systems recommended.

The recommendations of the committee were not enacted into law by the general assembly as a package; rather, they were considered during four annual sessions and enacted into law during said four-year period.

In 1951, legislation was enacted creating a "county road and bridge fund" in each county of the state, to consist of "all moneys received from state and federal sources to be expended for road and bridge construction, maintenance and administration; appropriations by the county commissioners; and all other moneys available for road and bridge purposes."

Such legislation required each board of county commissioners to adopt an annual county road and bridge budget, and authorized the levy of a tax on all property located in the county in an amount sufficient, with other resources, to cover said budget. No limitation was placed on the levy.

In 1953, the general assembly created the "Highway Users Tax Fund", into which were to be paid all net revenue (net revenue meaning gross revenue after costs of collection):

- (a) From the imposition of any excise tax on motor fuel;
- (b) From the imposition of annual registration fees on drivers, motor vehicles, trailers and semitrailers;
- (c) From the imposition of ton-mile and passenger-mile taxes on vehicles or any fee or payment substituted therefor.

The legislation provided that the costs of the state patrol should be annually appropriated out of the highway users tax fund, and that the remaining balance should be apportioned and distributed, on the twentieth day of each month, as follows:

- (a) To the state highway fund, 65%;
- (b) To the several counties of the state, excluding the city and county of Denver, 30%;
- (c) To the several cities and incorporated towns of the state, including the city and county of Denver, 5%.

It further provided that the 30% share apportioned to the counties should be distributed among the sixty-two counties under the following formula:

- (a) Twenty per cent of the amount apportioned in proportion to rural motor vehicle registration in each county;
- (b) Eighty per cent of the amount apportioned in proportion to "the adjusted mileage of open and used rural roads in each county, excepting the mileage of state highways."

"Adjusted mileage" of open and used rural roads was to be determined by multiplying the actual mileage thereof by a "factor of difficulty", as follows:

(a) Plains	1.00
(b) Plains rolling and irrigated	1.75
(c) Mountainous	3.00

It further provided that the 5% share apportioned to cities and incorporated towns should be distributed among such cities and towns under the following formula:

- (a) Twenty per cent of the amount apportioned in proportion to the mileage of open and used streets in each such city and incorporated town, excepting the mileage of state highways;

(b) Eighty per cent of the amount apportioned in proportion to adjusted motor vehicle registration in each city and incorporated town, "adjusted registration" to be computed by the following table:

<u>Actual registration</u>	<u>Factor</u>
1 to 500	1.0
501 to 1,250	1.1
1,251 to 2,500	1.2
2,501 to 5,000	1.3
5,001 to 12,500	1.4
12,501 to 25,000	1.5
25,001 to 50,000	1.6
50,001 to 85,000	1.7
85,001 to 130,000	1.8
130,001 to 185,000	1.9
185,001 and over	2.0

However, in the case of a city or incorporated town having an area of ten square miles or more and an actual urban motor vehicle registration of less than seven hundred, its allocation shall not be paid to it, but shall be included in the allocation of the county in which it is located.

The highway users tax fund became operative on January 1, 1954; adjustments in the mileage and registration factors are made effective on the first day of July of each year, and operate without change during the ensuing twelve months.

In the 1954 session, the general assembly enacted a modified weight-distance tax on trucks, commonly called the gross ton mile tax, and also a passenger-mile tax with respect to buses. Such taxes became effective on January 1, 1955, and the revenue therefrom was credited to the highway users tax fund.

In the 1955 session, the general assembly modified the provisions of the gross ton mile tax, and provided for the establishment, effective July 1, 1955 of motor vehicle inspection stations, commonly called ports of entry, for the administration of the gross ton mile tax, and directed that the cost of operating such stations should be annually appropriated out of the highway users tax fund.

No significant changes were made in highway revenue laws during the ensuing three years.

In the 1959 session, the general assembly changed the apportionment of the highway users tax fund to cities and incorporated towns from 5% to 9%, and reduced the county share from 30% to 26%, effective on July 1, 1959, but it provided that the county share would in no event be less than \$12,600,000 annually during the period July 1, 1959 to January 1, 1963.

It also enacted legislation imposing an additional registration fee of \$1.50, beginning on January 1, 1960, on every motor vehicle, trailer, semitrailer, trailer coach and mobile home, but directed that such additional fee not be credited to the highway users tax fund, but rather be distributed to the county, if a rural registration, and to the city or town, if an urban registration, wherein it was located at the time of registration, with the further requirement that all such fees received by a county should be credited to the county road and bridge fund, and all such fees received by a city or incorporated town be credited to an appropriate fund and used only for the construction and maintenance of the roads and streets in such city or town.

Such additional registration fee has been extended by the general assembly from time to time, and under present law will expire on December 31, 1971.

During the past fifteen years, the tax on motor fuel has been imposed at the rate of 6¢ per gallon, except for a period of thirteen months during 1965 and 1966 when an additional 1¢ per gallon tax was imposed to provide funds to repair flood damage to highways. However, effective June 1, 1969, the tax was permanently increased to 7¢ per gallon. Also, effective January 1, 1970, registration fees on all vehicles will increase. The added revenue from these two changes will accrue to the highway users tax fund, increasing it, at the minimum, by an estimated \$13,000,000 annually.

In the 1953 highway legislation, the general assembly directed that such legislation should be reviewed each five years, beginning in 1959, by a committee appointed by the governor, consisting of eight members of the general assembly and seven members representing the public. During the ensuing fifteen years, only one such committee has been appointed, and it made no specific recommendations to the general assembly for changes in the 1953 legislation. Thus, aside from the one change made in the apportionment of the fund, and the legislation providing additional revenue to the fund, no changes have been made in the 1953 legislation.

With this background, the committee began its study.

INFORMATIVE MEETINGS

The committee devoted three meetings for discussions and presentation of material by representatives of the three highway systems - state, county and municipal.

At the first meeting, Charles Shumate, chief engineer and chief executive of the Department of Highways, informed the committee of the operations and problems of the department. He explained how the department is organized and how its operations relate to those of the other two systems. He presented copies of the department's budget for the fiscal year beginning July 1, 1969, and explained it in detail.

He explained how the federal government participates in highway construction in the state and how federal funds are allocated with respect to the interstate highways, federal aid primary and secondary highways, and new programs devoted exclusively to highway construction in urban areas.

He gave a detailed explanation of the manner in which the department contracts with county and city highway departments for the maintenance of designated portions of the state highway system, and admitted to a lack of uniformity in such contracts, attributing such lack to the fact that the contracts were negotiated by various district engineers and that local conditions caused variations.

He commented on various problems arising in connection with the operation of the department, such as the unpredictable costs of snow removal, dependent entirely on annual snowfall, the cost of removing trash from highways and rights of way (\$590,000 in 1968), and the necessity of constructing additional lanes on existing highways due to increased traffic, and the added cost of maintenance involved.

Another meeting was devoted to discussions with county representatives.

The Jefferson County spokesman stressed the changes occurring in that county because of the recent incorporation of two large areas; that, for highway purposes, Jefferson County was almost overnight changing from rural to urban status; and that the fiscal impact on the county would be great.

He stated that his county had in recent years worked closely with their cities, and had adopted a policy whereby about 50% of the revenue accruing to the county road and bridge fund from taxation of municipally located property was returned to the respective cities, under procedures which were not specifically provided by law, and which might be challenged in the courts.

The Arapahoe County spokesman, a commissioner, stated that in his county it was the policy to perform road work within the cities to the extent of what one-half mill on their valuations would produce, but that there was no payment of cash or its equivalent involved. He pointed out that the county's road and bridge levy was a modest 1.33 mills.

The Mesa County spokesman stated that although the valuation of the city of Grand Junction supplied a substantial part of the revenue accruing to the county road and bridge fund, the county made no contribution whatever to the city.

The Fremont County spokesman, a commissioner, stated that the county did quite a bit of work within the cities, and also supplied materials and the use of equipment to them, but that the amount varied, in the same municipality, from year to year, dependent on conditions.

The Rio Grande County spokesman, a commissioner, stated that the county performs work in the cities, for which it is to be reimbursed, maintains streets in some towns at its own cost, removes snow, and furnishes materials and the use of equipment. He expressed his belief that cities and towns having small population could not support adequate street departments and that in such cities and towns, it might be better for the county to receive all money supplied by the state and do all road work therein. He also stated that the United States Forest Service has built roads in the county, but thereupon it becomes the obligation of the county to maintain them, although their mileage is added to the county road system and the county accordingly receives more money from the state.

The question of so-called "primitive roads" in some of the counties was raised, but was not pursued.

It was pointed out that two counties do not levy a road and bridge tax, and that the rate of levy in the other counties varies from .40 mill to over 8 mills, with the greater number levying from 2 mills to 5 mills.

At the last meeting, views of representatives of the cities and towns were expressed.

Karl Carson, Mayor of Fort Collins and President of The Colorado Municipal League made a formal presentation on behalf of the league, in which was requested:

- (a) An increase from 9% to not less than 15% in the apportionment of the highway users tax fund to cities and towns;
- (b) Appropriations to the highway patrol and other agencies to be made from the state general fund rather than from the highway users tax fund;
- (c) 50% of the revenue accruing to county road and bridge funds from imposition of the county road and bridge levy on property within the boundaries of municipalities to be returned to such municipalities.

The committee heard from spokesmen for the cities of Arvada, Aurora, Boulder, Colorado Springs, Durango, Grand Junction, Monte Vista, Salida, Palisade and Yuma, who presented the problems of their respective cities in considerable detail, and who all supported the position of the Colorado Municipal League in its request for a greater share of the highway users tax funds for cities and towns.

Spokesmen for Arvada and Aurora confirmed that these cities receive support for their street systems from their counties on the basis of what their municipal valuations contribute to the county road and bridge fund.

The spokesman for Boulder submitted a detailed statement of the operations of its street department for the year 1967, showing that it spent 3.3 times the amount it received from the highway users tax fund. He stated that Boulder County contributed nothing to the city.

The spokesman for Colorado Springs stated that the city spent \$8,900 in 1968 for lighting the portion of the interstate highway which is located within the city, but that the county is not required to make such expenditure for the portions of the highway located in the county. He further stated that although the city of Colorado Springs contributes over one million dollars to the county road and bridge fund through taxation of property located within its boundaries, it receives nothing whatever from such fund.

The spokesman for Grand Junction submitted charts showing the source of its street department revenues and the expenditures made by categories. Although the city contributes approximately \$168,000 to the county road and bridge fund, it receives nothing from such fund.

The spokesman for Salida stated that there is a general lack of cooperation between the city and the county commissioners, although on occasion they use each other's equipment. He said that when county snowplows move through the city to reach a county road, they do not drop the blades to remove snow from the streets which they travel. The city receives nothing from the county in the shape of street maintenance.

It appeared that the annual report of the department of highways, showing revenue accruing to cities from state sources, does not present a correct picture, since in many instances it shows state expenditures within the city in addition to city receipts from the highway users tax fund.

Several of the city spokesmen commented on the necessity for providing multi-lane and divided streets in their cities, which additional lanes, requiring additional maintenance, are not taken into account in determining the total mileage of city streets.

BASIC DATA

Mileage

(1) Excluding interstate highways, the mileage of the state highway system has increased from 7,788.23 miles in 1953 to 7,974.50 miles in 1968, an increase of 186.27 miles, or 2.39%.

(2) The county road system has increased from 61,732.83 miles in 1953 to 66,745.25 miles in 1968, an increase of 5,012.42 miles, or 8.12%.

(3) The mileage of city streets has increased from 3,974.36 miles in 1953 to 5,999.39 miles in 1968, an increase of 2,025.03 miles, or 50.95%.

Vehicle registrations:

	<u>1959</u>	<u>1968</u>	<u>Numerical Increase</u>	<u>% of Increase</u>
Denver	229,638	288,340	58,702	25.56 %
Other urban	365,847	580,370	214,523	58.67 %
Rural	<u>293,338</u>	<u>460,284</u>	<u>166,946</u>	56.91 %
Total	888,823	1,328,994	440,171	49.52 %

Assessed valuation:

Changes in assessed valuation (excluding Denver), are reflected in the following table:

	<u>1959</u>	<u>1968</u>	<u>Increase</u>	
Municipal \$	846,156,900	\$1,409,551,870	\$ 563,394,970	66.58%
Rural	<u>1,478,611,790</u>	<u>1,978,175,630</u>	<u>499,563,840</u>	33.78%
Total	\$2,324,768,690	\$3,387,727,500	\$1,062,958,810	45.72%

(See accompanying Tables I and II for increases in the nine counties of largest population and the largest municipalities located in such nine counties)

County property tax revenue:

The aggregate amount of revenue accruing to the several county road and bridge funds increased from \$6,157,708 in 1959 to \$12,262,775 in 1968, the amount of increase being almost 100%.

In 1968, county road and bridge levies varied from a low of .50 mill in Ouray County to a high of 8.58 mills in Elbert County; two counties, Moffat and San Miguel, made no road and bridge levy in 1968.

(See accompanying Table III)

City & County of Denver

The factors used in computing payments from the city and town apportionment of the highway users tax fund to individual cities and towns has made Denver's share approximately 40% of the total during past years, but it is indicated that such percentage will decline in future years.

FINDINGS

The rapid growth in population experience by many cities and towns during the past ten years, and the attendant geographical growth through necessary annexations of adjoining territory, have resulted in a substantial increase in the mileage of city streets. Such growth has also resulted in increased vehicle registrations in the cities and towns, making necessary increased expenditures for widening and laning of streets and installation of traffic controls.

These developments have imposed greatly increased financial burdens on cities and towns, and in many instances has caused necessary maintenance of older streets to be deferred.

Aside from the moderate increase in the city-town share of the highway user tax fund revenue resulting from economic growth, the only assistance provided by the state has been the revenue from the additional \$1.50 annual registration fee imposed in 1959.

Growth of the cities and towns has resulted in a large increase in their assessed valuations, at a rate fifty per cent greater than the increase in valuation of property outside their boundaries. Such increase in municipal valuation has resulted in a windfall to the county road and bridge funds because of the county-wide application of the county road and bridge levy.

Generally, the counties have not shared this windfall with their cities and towns; only in Arapahoe and Jefferson Counties does there exist any consistent policy of revenue sharing and this procedure is not sanctioned by law.

There exists a demonstrated need in cities and towns for a larger share of all taxes paid for road and highway purposes.

The operating costs of the state patrol appropriated from the highway users tax fund have been increasing at an annual rate greater than the rate of increase of revenue accruing to said fund. To illustrate, the appropriation to the state patrol for the fiscal year beginning July 1, 1959 was \$2,932,275; for the fiscal year beginning July 1, 1969 it was \$6,993,085.

BASIC RECOMMENDATIONS.

The committee recommends the following changes in the laws relating to highway revenues, to become effective on January 1, 1971, unless a different date is specified:

1. That \$4.00 of each annual vehicle registration fee prescribed in section 13-3-23, CRS 1963, as amended, except for the registration fees prescribed for motorcycles, motor-scooters, motorbicycles, trailer coaches, mobile homes, and trailers having an empty weight of 2,000 pounds or less, be retained by each authorized agent as collected, and be transmitted directly to the county treasurer for distribution by him to the county and to the cities and incorporated towns located in the county according to the record of rural and urban vehicle registrations maintained by the authorized agent. Since the procedures involved in this recommendation are precisely those now being followed with respect to the additional \$1.50 registration fee which has been imposed for some years, no increase in administrative costs will result.

2. That the additional \$1.50 registration fee prescribed in section 13-3-30, CRS 1963, as amended, be repealed, effective December 31, 1970.

3. That section 13-2-15, CRS 1963, as amended, relating to the disposition of the state's share of fines, penalties and forfeitures for violation of the provisions of the laws in said section specified, be amended to provide that the entire amount of the state's share thereof be credited to the general fund.

4. That the provision of law providing that the entire cost of the operation and communication services of the state patrol be appropriated from the highway users tax fund be amended to provide that only 50% of such appropriation be made from such fund and that the remaining 50% be appropriated from the general fund, in recognition of the fact that at least half of the duties of the state patrol are devoted to the preservation of the public peace, health and safety.

5. That the law relating to the county road and bridge levy and the county road and bridge fund be amended to provide that 50% of the revenue raised from the valuation of property located within the boundaries of a city or incorporated town by extension of the county road and bridge levy against such valuation be paid over to said city or town when collected by the county treasurer, with the provision that said city or town, by mutual agreement with the county, may elect to receive the equivalent of such amount in the form of materials furnished, or work performed within its boundaries, by the county, but in those cases where the annual amount of such revenue is estimated to be less than \$2,000, the equivalent of such amount shall be receivable by such city or town only in the form of materials furnished, or work performed within its boundaries, by the county.

SUPPLEMENTARY RECOMMENDATIONS

The committee reviewed the provisions of two old laws, both presently administered by the State Patrol, which contribute approximately \$55,000 annually to the state highway fund. The committee found that because of changed conditions affecting the persons and establishments originally intended to be covered by these laws, the provisions are no longer universally applicable to such persons and establishments and have become discriminatory; the committee further believes that the costs of administration by the patrol exceed the small amount of revenue collected, and that the patrolmen's time should be used to better advantage.

The first law was enacted at a special session in 1919, for the general purpose of detecting automobile thefts; it reflects conditions existing 50 years ago, and has never been amended. It requires that every dealer in second-hand automobile parts and every garage operator be licensed at an annual fee of \$3.00, and that he shall make voluminous monthly reports of all used parts, accessories, equipment, etc. coming into his hands; it also requires owners of vehicles to fill out forms when having their vehicles repaired, and obviously this provision is not being enforced in today's economy.

Statutes subsequently enacted, such as the motor vehicle title law and motor vehicle dealers law, and modern means of communication, render the provisions of this ancient statute somewhat ludicrous.

The second law was enacted in 1929, again for the general purpose of detecting automobile thefts. It relates to "auto camps" and requires of the operator of each auto camp an annual license fee of \$1.00, plus 50¢ for each "cabin, unit, trailer stall, or tent" and that he keep "an easily accessible and permanent daily record of all automobiles stored, kept, parked or maintained in said auto court", in a manner approved by the state patrol.

Today's motels and motor hotels clearly fall under the definition of an "auto court", but they are not required to be licensed under the law or pay a fee for each parking space provided for their guests. Furthermore, it has become the universal custom that each guest register in the same manner as is customary at regular hotels.

The committee feels that the original purpose of the law is no longer valid, and that its requirements do not conform to practices followed in providing tourist accommodations in this day and age.

Accordingly, the committee recommends that sections 13-13-6 through 13-13-10, CRS 1963, relating to garage licenses, and article 14 of chapter 13, CRS 1963, relating to auto camps, be repealed, effective December 31, 1970; likewise, that section 120-10-30, CRS 1963, relating to the disposition of the license fees for garages and auto camps be also repealed, effective December 31, 1970.

The committee reviewed the recommendations of the Colorado Committee on Government Efficiency and Economy, submitted as a result of its study of the operations of the Department of Revenue, and, confirming such recommendations, urges that the general assembly make the following changes in laws administered by the department of revenue affecting highway revenues, such changes to become effective on July 1, 1970:

1. Provide for the collection of the excise tax on diesel fuel, but not on butane, propane, or liquified natural gas, in the same manner as the excise tax on gasoline, that is to say, from the distributor rather than from the user. Such change in method of collection would eliminate the issuance of thousands of permits annually, make unnecessary the posting of hundreds of bonds by users, greatly reduce the number of monthly and annual reports required to be filed, and would result in an estimated minimum saving of \$25,000 annually in administrative costs.

2. Change the date for filing monthly reports and making payment of ton-mile and passenger-mile taxes from the fifteenth day of each month to the twenty-fifth day of each month. Such change will greatly reduce the number of applications made and granted for extensions of time, and will not affect the amount of tax collected.

3. Provide an appropriate penalty for failure to procure a gross ton-mile tax identification number and permit, a provision which is not contained in the present law, and the adoption of which would result in improved enforcement.

In view of the growing recreational demands by the heavy populated areas immediately adjacent to the front range, the committee recommends an appropriation of \$250,000 from the highway users fund to finance a study of mass transportation.

FINAL RECOMMENDATION

It is obvious to the committee that the factors governing the distribution of both the county and the city and town apportionments of their respective shares of the highway users tax fund require review. The conditions existing in 1969 within both counties and cities and towns have changed materially since such factors were adopted in 1953.

The so-called "difficulty" factor with respect to county road mileage, the mileage of "primitive" roads, not always "open and used" included in the mileage of many counties, the needs for new roads to provide access to recreational areas, and the classification of expenditures by county road departments all require such review.

The "adjusted registration" factor applying to the allocations to the several cities and towns and the one city and county may not have the same validity as when adopted in 1953, and the purposes for which amounts received from the highway users tax fund by many small towns are expended should be reviewed.

The form in which receipts and disbursements for highway purposes by counties and cities and towns is not uniform as to the classification of either receipts or expenditures. A uniform reporting system should be required.

Therefore, the committee recommends that it, or an equivalent committee, be appointed, and authorized to continue study of the highway laws of this state during the year 1970 and to submit a comprehensive report of such study to the general assembly for its consideration during the 1971 session.

TABLE I 9 LARGEST COUNTIES ON BASIS OF VALUATION AND POPULATION

	<u>Total Valuation</u>	<u>Municipal Valuation</u>	<u>Rural Valuation</u>	<u>R & B Fund Revenue</u>	<u>County Road Mileage</u>	<u>Rural Registra- tions</u>
Adams County						
1959	\$166,784,090	\$ 76,257,490	\$ 90,526,600	\$ 250,186	1,570.03	26,787
1968	284,265,810	114,852,400	169,413,410	909,650	1,569.75	44,614
Arapahoe County						
1959	\$166,670,410	\$109,964,700	\$ 56,705,710	\$ 250,005	723.75	14,787
1968	299,916,850	211,392,200	88,524,650	398,889	686.02	23,285
Boulder County						
1959	\$126,447,890	\$ 74,307,550	\$ 52,140,340	\$ 423,600	706.46	9,702
1968	263,502,060	167,357,010	96,151,050	988,132	713.28	14,731
El Paso County						
1959	\$192,651,890	\$104,957,810	\$ 87,694,080	\$ 635,751	1,839.78	28,131
1968	339,234,780	217,025,920	122,208,860	1,780,982	2,046.09	47,640
Jefferson County						
1959	\$192,257,110	\$ 34,479,690	\$157,777,420	\$ 672,900	1,101.85	54,313
1968	421,195,840	84,231,280	336,964,560	1,613,180	1,338.45	113,085
Larimer County						
1959	\$ 96,092,480	\$ 45,640,150	\$ 50,452,330	\$ 259,450	1,354.57	9,436
1968	156,422,790	91,099,940	65,322,850	594,406	1,352.57	15,468
Mesa County						
1959	\$ 88,235,960	\$ 36,439,450	\$ 51,796,510	\$ 220,085	1,339.89	16,300
1968	104,848,480	45,347,680	59,500,800	419,394	1,437.25	22,265
Pueblo County						
1959	\$164,459,440	\$ 91,288,800	\$ 73,170,640	\$ 164,459	1,328.43	7,892
1968	191,148,580	115,329,030	75,819,550	324,952	1,208.18	15,112
Weld County						
1959	\$148,734,300	\$ 47,897,250	\$100,837,050	\$ 297,468	4,431.96	19,617
1968	184,684,170	69,833,780	114,850,390	646,394	4,433.52	24,633

Source: 1959 and 1968 Annual Reports of
Tax Commission and Highway Department.

TABLE II
LARGEST CITIES IN NINE LARGEST COUNTIES

	Assessed Valuation		Street Mileage		Urban Registrations	
	<u>1959</u>	<u>1968</u>	<u>1959</u>	<u>1968</u>	<u>1959</u>	<u>1968</u>
<u>Adams-Arapahoe</u>						
Aurora	\$ 20,335,620	\$ 61,682,580	126.15	195.63	17,461	35,830
<u>Arapahoe</u>						
Cherry Hills Village	6,376,990	14,606,170	18.59	37.98	1,107	2,606
Englewood	41,552,470	61,101,690	105.62	114.53	18,457	23,628
Glendale	1,367,460	8,928,120	3.36	3.89	352	1,030
Greenwood Village	1,213,750	8,430,240	7.32	30.30	267	1,626
Littleton	21,433,910	46,511,130	56.57	89.65	7,452	15,148
<u>Adams</u>						
Brighton	6,991,500	10,183,910	26.47	32.74	5,190	5,253
Commerce City	21,458,170	30,864,670	38.66	69.44	2,334	12,969
Thornton	11,240,000	15,251,740	27.87	41.68	5,682	7,075
Westminster	15,247,680	25,031,120	48.58	58.98	7,178	12,279
<u>Boulder</u>						
Boulder	51,745,610	111,179,910	108.66	167.89	16,314	34,896
Broomfield		11,950,730		22.88		4,362
Longmont	17,662,820	36,590,840	44.98	84.29	6,915	14,381
<u>El Paso</u>						
Colo. Springs	96,764,960	206,338,130	245.56	457.94	34,579	61,881
<u>Jefferson</u>						
Arvada	20,335,620	61,682,850	70.90	158.95	5,927	19,178
Golden	8,688,000	15,781,460	30.61	43.28	3,915	6,916
<u>Larimer</u>						
Fort Collins	27,316,390	56,501,610	75.32	123.60	11,645	22,830
Loveland	12,750,280	26,360,620	42.57	67.86	6,018	10,600
<u>Mesa</u>						
Grand Junction	33,255,320	41,773,480	74.84	89.96	11,458	14,270
<u>Pueblo</u>						
Pueblo	90,853,550	114,892,980	272.21	334.48	41,684	52,912
<u>Weld</u>						
Greeley	34,113,280	52,155,140	84.53	115.37	13,432	21,412

Source: 1959 and 1968 Annual Reports of Tax Commission and Highway Department.

TABLE III COUNTY ROAD AND BRIDGE FUND LEVIES - 1968

<u>County</u>	<u>Rate of levy</u>	<u>Revenue</u>	<u>County</u>	<u>Rate of Levy</u>	<u>Revenue</u>
Adams	3.20 mills	\$ 909,651	Lake	2.89 mills	\$ 136,063
Alamosa	3.00 mills	58,915	La Plata	5.00 mills	218,334
Arapahoe	1.33 mills	398,889	Larimer	3.80 mills	594,407
Archuleta	1.00 mill	8,445	Las Animas	3.00 mills	83,221
Baca	5.00 mills	123,121	Lincoln	7.50 mills	156,536
Bent	1.00 mill	15,926	Logan	3.42 mills	222,356
Boulder	3.75 mills	988,132	Mesa	4.00 mills	419,394
Chaffee	1.85 mills	39,561	Mineral	6.99 mills	15,281
Cheyenne	4.50 mills	69,640	Moffat	None	
Clear Creek	6.00 mills	125,241	Montezuma	2.00 mills	49,315
Conejos	1.50 mills	17,548	Montrose	1.00 mill	34,427
Costilla	1.00 mill	6,359	Morgan	7.50 mills	414,641
Crowley	1.90 mills	17,508	Otero	4.46 mills	188,884
Custer	1.00 mill	3,961	Ouray	.50 mill	2,639
Delta	4.50 mills	101,721	Park	4.00 mills	39,336
Dolores	1.00 mill	5,100	Phillips	2.24 mills	41,031
Douglas	8.50 mills	178,673	Pitkin	7.14 mills	168,045
Eagle	3.85 mills	84,887	Prowers	4.00 mills	124,819
Elbert	8.58 mills	159,576	Pueblo	1.70 mills	324,953
El Paso	5.25 mills	1,780,983	Rio Blanco	4.30 mills	283,582
Fremont	2.00 mills	70,118	Rio Grande	7.00 mills	170,200
Garfield	5.30 mills	200,945	Routt	2.40 mills	65,087
Gilpin	2.80 mills	10,770	Saguache	2.00 mills	23,420
Grand	1.00 mill	15,923	San Juan	1.00 mill	3,098
Gunnison	4.75 mills	78,733	San Miguel	None	
Hinsdale	2.00 mills	4,550	Sedgwick	4.33 mills	69,651
Huerfano	3.00 mills	32,809	Summit	2.33 mills	25,551
Jackson	1.00 mill	8,779	Teller	2.68 mills	18,610
Jefferson	3.83 mills	1,613,180	Washington	3.00 mills	117,568
Kiowa	7.20 mills	109,635	Weld	3.50 mills	646,395
Kit Carson	7.50 mills	197,929	Yuma	5.70 mills	168,724