

Resolution No. R-018-120

Correction

The Resolution Approving the Replacement Intergovernmental Agreement Between the Town of Larkspur and the Board of County Commissioners of the County of Douglas, State of Colorado, Regarding the Collection and Delivery of Sales and Use Tax within the Town Limits Commencing January 1, 2011 is being re-recorded to include the proper attachments and exhibits.

**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

**RESOLUTION APPROVING THE REPLACEMENT INTERGOVERNMENTAL
AGREEMENT BETWEEN THE TOWN OF LARKSPUR AND THE BOARD OF
COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS, STATE OF
COLORADO, REGARDING THE COLLECTION AND DELIVERY OF SALES AND
USE TAX WITHIN THE TOWN LIMITS COMMENCING JANUARY 1, 2011.**

WHEREAS, the Town of Larkspur ("the Town") and the Board of County Commissioners of the County of Douglas, State of Colorado, ("Douglas County"), desire to enter into a replacement agreement regarding the collection, administration, and enforcement of the County's Sales and Use tax within the incorporated limits of the Town; and

WHEREAS, Douglas County is willing to enter into such an agreement in accordance with the terms and conditions set forth in the intergovernmental agreement attached hereto; and

WHEREAS, the Town and Douglas County are governmental entities authorized to enter into intergovernmental agreements pursuant to the provisions of Article XIV, Section 18(2)(a) of the Colorado Constitution, and Section 29-1-203, C.R.S.; now, therefore,

BE IT RESOLVED, by the BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS, STATE OF COLORADO; that the intergovernmental agreement between the Town and Douglas County, a copy of which is attached hereto and incorporated herein, is hereby approved, and the Chair of the Board is authorized to execute the agreement on behalf of Douglas County.

PASSED AND ADOPTED this 13th day of November, 2018, in Castle Rock, Douglas County, Colorado.

**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

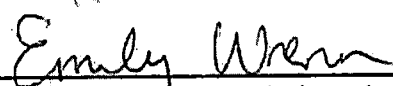
Ref: #2018068704, Date: 11/14/2018 9:19 AM,
Pages: 1 of 1,
Douglas County, CO. Merlin Klotz, Clerk and Recorder

BY:



LORA L. THOMAS, Chair

ATTEST:



EMILY WRENN, Clerk to the Board



**REPLACEMENT INTERGOVERNMENTAL AGREEMENT BETWEEN THE TOWN
OF LARKSPUR AND THE COUNTY OF DOUGLAS REGARDING THE
COLLECTION AND DELIVERY OF THE COUNTYWIDE SALES AND USE TAX
COMMENCING JANUARY 1, 2011**

THIS INTERGOVERNMENTAL AGREEMENT is made and entered into this 13th
day of November, 2018, by and between the Board of County Commissioners of the
County of Douglas (the "County"), a political subdivision of the State of Colorado (the "State"),
and the Town of Larkspur (the "Town"), a Colorado home rule municipality.

RECITALS:

A. On November 8, 1994, the electors of Douglas County approved a .17% countywide sales and use tax for open space, effective January 1, 1995 (the "Open Space Tax").

B. On November 7, 1995, the electors of Douglas County approved a .83% increase for the countywide sales and use tax, bringing the total County sales and use tax to 1%, of which, forty hundredths of one cent per dollar of taxable transactions is to improve and maintain county streets, roads and bridges (the "Road Tax") and forty-three hundredths of one percent per dollar of taxable transactions is to construct, operate, and maintain the County justice center (the "Justice Center Tax"), effective January 1, 1996 through December 31, 2010. The combined Open Space Tax, Road Tax, and Justice Center Tax are hereinafter collectively referred to as the "County Taxes." Additionally, reference herein to "countywide use tax," "use tax" and "sales tax" is similar in terminology and is meant to refer to the use tax or sales tax portions of the County Taxes.

C. On October 19, 1995, the County and the Town entered into an intergovernmental agreement for the "COLLECTION, ADMINISTRATION, AND ENFORCEMENT OF THE COUNTY'S USE TAX ON CONSTRUCTION AND BUILDING MATERIALS USED OR CONSUMED WITHIN THE INCORPORATED LIMITS OF THE TOWN."

D. The purpose of the First IGA was to establish the process for the Town to collect the countywide use tax upon construction and building materials consumed within the incorporated limits of the Town; and delivery of the countywide use tax collected by the Town, less the Road Tax retained by the Town, as provided by Resolution No. R-994-099 (the "Shareback"), and less 3 1/3% with up to a maximum of \$500.00 per month, of the Open Space and Justice Center Extension Use Tax, as an administrative fee for the collection of this portion of the countywide use tax by the Town.

E. As part of the intergovernmental agreement "REGARDING PAYMENT TO THE TOWN OF LARKSPUR OF THE FORTY HUNDREDTHS OF ONE CENT PER DOLLAR COUNTY SALES AND USE TAX COLLECTED WITHIN BOTH THE TAX AREA AND CORPORATE BOUNDARIES OF THE TOWN OF LARKSPUR."

F. The purpose was to establish the process for the County to transfer to the Town the Shareback for sales and use tax transactions occurring within the Town's corporate boundaries and the process for the Town to collect the countywide use tax upon construction and building materials consumed within the incorporated limits of the Town.

G. The County and the Town intergovernmental agreement "REGARDING SELF-COLLECTION BY THE TOWN OF LARKSPUR OF SALES AND USE TAXES AND COOPERATION AND COORDINATION BETWEEN THE TOWN AND THE COUNTY REGARDING THE SAME". It established the procedure for sharing and exchanging confidential information provided by the State to the County and provided to the Town through its own self-collection powers, related to the collection of the Shareback and the Open Space and Justice Center Extension Use Tax.

H. On August 28, 2007, the Board of County Commissioners adopted Resolution No. R-007-122, titled:

A RESOLUTION CALLING FOR AN ELECTION ON THE EXTENSION OF THE EXISTING SALES TAX AND USE TAX IMPOSED FOR IMPROVING AND MAINTAINING COUNTY STREETS, ROADS, AND BRIDGES AND FOR THE APPROVAL OF INTERGOVERNMENTAL AGREEMENTS WITH MUNICIPALITIES WITHIN THE COUNTY FOR SPECIFIED ANNUAL SHAREBACKS OF SUCH TAX.

I. On November 6, 2007, the electors of Douglas County approved the extension of the Road Tax from January 1, 2011, to December 31, 2030 (the "Road Tax Extension").

J. The Shareback for the Road Tax Extension was modified by Section 20 of Douglas County Resolution No. R-007-122, a copy of which is attached as Exhibit A and incorporated by this reference. The Town's portion of the modified shareback formula set forth in such Section 20 is referred to herein as the "Modified Shareback."

K. On August 28, 2007, the Board of County Commissioners also adopted Resolution No. R-007-123, titled:

A RESOLUTION CALLING FOR AN ELECTION ON THE EXTENSION OF THE EXISTING SALES AND USE TAX IMPOSED FOR THE DOUGLAS COUNTY JUSTICE CENTER.

L. On November 6, 2007, the electors of Douglas County approved the extension of the Justice Center Tax at the rate of forty-three hundredths of one cent per dollar of taxable transactions from January 1, 2011, through December 31, 2020; provided that on January 1, 2021, the rate of this sales and use tax will be reduced to thirty hundredths of one cent per dollar of taxable transactions (the "Justice Center Tax Extension").

M. The County and the Town desire to cooperate in and ensure that the County Taxes described in this Agreement are collected and distributed as efficiently and accurately as possible and desire to exchange information in accomplishing this objective, ensuring that the Town receives the Modified Shareback of the receipts from the Road Tax Extension and that the County receives the receipts from the Justice Center Tax Extension and Open Space Tax, to the extent provided in this Agreement.

N. The Town and the County desire to enter into a new intergovernmental agreement to restate the obligations of the Town and the County concerning the collection and distribution of

the County Taxes to ensure all such taxes actually collected are fully and properly distributed and to replace the First IGA described herein, effective January 1, 2011.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants contained herein, the sufficiency of which is mutually acknowledged, the Town and the County agree as follows:

1. Retail Sales Tax Collection/Reporting/Reconciliation.

a. The Town shall prepare a monthly listing of all returns filed by retailers doing business in the Town, which listing identifies licensed retailers in the Town, the State sales tax license number, when provided, and the amount of sales tax collected by the Town and paid by each retailer categorized by in store and "out of town" sales (the "Town Monthly Report"). The Town Sales Tax Manager shall provide the Town Monthly Report to the County Finance Specialist by the 30th day of each month, which report shall cover the previous calendar month's returns.

b. The County Finance Specialist will obtain from the Executive Director of the Department of Revenue of the State the monthly listing of all returns filed by retailers in the County and the status of each retailer's account, including the amount of the County sales tax remitted to the County by each retailer (the "County Monthly Report"). For the incorporated area of the County the amount remitted will represent sales tax collected from store sales generated and possession taken within the Town boundaries.

c. The County shall prepare a "Sales Tax Shareback Report," which is a vendor to vendor listing taken from the County Monthly Report and the Town Monthly Report setting forth with the Modified Shareback. This report shall be provided to the Town within thirty (30) days after receipt of the State sales tax revenues and Monthly Report. The County will make every effort to reconcile sales within the Town's corporate boundaries, validate information of new retailers as they are activated by the Department of Revenue of the State and reconcile related retailer names that appear on both the County and Town Monthly Reports.

d. In the event the County Monthly Report concerning the jurisdictional location of a retailer that generates taxable transactions is not correct, the County and the Town shall determine the correct jurisdictional location and allocate the County sales tax in the manner provided by this Agreement. Any reallocation of the County sales tax shall be limited to the current tax year in which the incorrect jurisdictional designation is discovered and the prior calendar tax year.

e. In the event that any retailer that is physically located within the corporate limits of the Town is omitted from the County Monthly Report, the Town, upon discovery, shall notify the County as soon as practicable, but in no event more than one hundred eighty (180) days after the County receives the County Monthly Report from the Executive Director of the Department of Revenue. Upon receipt of timely notice from the Town, the County shall immediately notify the Executive Director in the manner provided by Section 29-2-106(4)(b), C.R.S. The County shall not be liable to the Town for any omissions that are not discovered after the 180-day period described herein.

f. The County will transfer to the Town the Modified Shareback funds actually remitted by the Colorado Department of Revenue, within thirty (30) days of receipt of the funds from the Colorado Department of Revenue and receipt of the Town's Monthly Report. Funds transmitted by the County to the Town shall be accompanied by the Sales Tax Shareback Report. Any other reports to the Town and collection information from the County will be arranged on a mutually agreeable basis. The Town shall use the funds received by it from the Modified Shareback solely as set forth in Section 20 of Douglas County Resolution No. R-007-122.

2. Construction Materials Use Tax Collection/Reporting/Reconciliation.

a. The Town shall collect the applicable County Taxes upon construction and building materials used and consumed within the incorporated limits of the Town. The Town shall apply the use tax exemptions as set forth in Exhibit B, which is attached hereto and incorporated by this reference (the "Use Tax Exemption List").

b. The County Taxes collected by the Town shall be estimated and collected at the time building permits are issued and shall be applied to fifty percent (50%) of the project valuation, as such building permit value is determined by the Town's Community Development Department, as provided by the Larkspur Municipal Code. No building permit shall be issued for any building or structure until the County Taxes on construction and building materials have been paid in full. In the event the Town waives any building or construction permit fees, the County Taxes shall still be in force and collected, unless otherwise waived by the Board of County Commissioners. The Town shall transmit the County Taxes collected, less the Modified Shareback and the administrative fee described in d. below, directly to the County Finance Specialist on a quarterly basis, as expeditiously as possible, but no later than the thirtieth (30th) day of the quarter month end following the month in which such use taxes are collected, specifically April 30th, July 30th, October 30th, and January 30th.

c. The Town shall transmit to the County Finance Specialist a report of the County Taxes collected by the Town on a quarterly basis not later than the thirtieth (30th) day of the quarter month end following collection of such use taxes. The Modified Shareback and administrative fee retained by the Town shall be clearly and fully documented on the report as to source and amount. Any other reports to the County and collection information from the Town will be arranged on a mutually agreeable basis.

d. The Town shall retain as an administration fee three and one-third percent (3 1/3 %) of the Open Space Tax and Justice Center Extension Use Tax collected by the Town, up to a maximum of \$500 per month, remitted quarterly. The quarterly maximum amount shall be subject to annual review and mutual agreement to ensure the costs incurred by the Town for the collection and administration of this tax are adequately compensated.

e. Any overpayment or underpayment of the County Taxes by a taxpayer shall be subject to the Town's Sales and Use Tax Code, as amended.

3. Use Tax Collection/Reporting/Reconciliation for Motor Vehicles.

a. The County shall collect the County Taxes for the privilege of storing, using, or consuming any motor vehicle purchased at retail on which registration is required, upon vehicles that are stored, used, or consumed within the Town's corporate boundaries.

b. The County shall transmit the Modified Shareback to the Town on a monthly basis, as expeditiously as possible, but no later than the thirtieth (30th) day of the month following the month in which the County Tax applicable to motor vehicles was collected.

c. The County shall transmit to the Town Sales Tax Manager a report of County Tax applicable to motor vehicles collected by the County on a monthly basis not later than the thirtieth (30th) day of the month following the month of collection of such use taxes. Any other reports to the Town and collection information from the Town will be arranged on a mutually agreeable basis.

d. Any overpayment or underpayment of the Vehicle Tax by a taxpayer shall be subject to the applicable County use tax resolution, as amended.

4. Confidentiality. For the purposes of ensuring proper distribution of the County Taxes revenue described in this Agreement, the County and the Town shall share and exchange confidential information provided by the State subject to any limitations of the State and all statutes controlling the same, while maintaining its confidentiality. It is understood at the time of execution of this Agreement that the County cannot share confidential information provided by the State pursuant to C.R.S. § 29-2-106(4). However, representatives of the State have indicated that sharing such information could be allowed if the Town signs a confidentiality agreement with the State and receives the same confidential information as the County.

a. The State has designated and authorized the County Finance Specialist as its representative to handle the confidential information and confidential exchange with the Town. The Town hereby designates and authorizes the Town Sales Tax Manager as its representative to handle the confidential information and confidential exchange with the County, subject to any State or statutory limitations regarding confidentiality. In the event either the State or the Town desires to change their authorized representative, they will inform the other party by written notice, as provided herein.

b. All such information exchanged shall remain strictly confidential and shall be used only for its purposes designated herein.

5. Designated Tax Area. The incorporated boundaries of the Town as of the date of this Agreement is attached as Exhibit C, and incorporated by this reference. The Town will provide the County Finance Specialist with any changes in the incorporated boundaries of the Town following the adoption of any annexation ordinance approved by the Town after the date of this Agreement.

6. Replacement of the First IGA. On January 1, 2011, this Agreement shall replace the First IGA in its entirety and the First IGA shall be null and void and of no force and effect.

7. Remedies. In the event that the County or the Town default in the performance of any of the duties and responsibilities under this Agreement, the nondefaulting party shall be limited

to the remedies of specific performance and mandamus. Prior to exercising such remedies, the nondefaulting party shall give written notice to the other party of the nature of the claimed default and declare that such default must be cured within thirty (30) days from the date notice is given.

8. Nonliability of County. This Agreement shall not create any duty of the County to any person, firm, corporation, or other entity with regard to any act or failure to act by the County, except to the Town as provided in this Agreement. Except as provided in Paragraph 7 of this Agreement, no person, firm, corporation or other entity shall have any civil liability remedy against the County, or its officers or agents, for any damage arising out of or in any way connected to this Agreement. Except as provided in Paragraph 7 of this Agreement, the Town, to the extent allowed by law, agrees to hold the County harmless for any liability related to the County's performance of this Agreement. Notwithstanding the foregoing, nothing in this Agreement shall be construed to create any liability, or to waive any immunities, limitations or liabilities, or other provisions of the Governmental Immunity Act, C.R.S. § 24-10-101, *et seq.*, or to waive any immunities or limitations on liability of the Town and the County, or their officers, employees or agents.

9. Nonliability of Town. This Agreement shall not create any duty of the Town to any person, firm, corporation, or other entity with regard to any act or failure to act by the Town, except to the County as provided in this Agreement. Except as provided in Paragraph 7 of this Agreement, no person, firm, corporation or other entity shall have any civil liability remedy against the Town, or its officers or agents, for any damage arising out of or in any way connected to this Agreement. Except as provided in Paragraph 7 of this Agreement, the County, to the extent allowed by law, agrees to hold the Town harmless for any liability related to the Town's performance of this Agreement. Notwithstanding the foregoing, nothing in this Agreement shall be construed to create any liability, or to waive any immunities, limitations or liabilities, or other provisions of the Governmental Immunity Act, C.R.S. § 24-10-101, *et seq.*, or to waive any immunities or limitations or liability of the Town and the County, or their officers, employees or agents.

10. General Provisions.

a. Notices. All notices, demands, requests or other communications required under this Agreement shall be in writing and shall be hand delivered to the individual for whom it is intended, or sent by registered or certified mail, return receipt requested, postage prepaid, to the following addresses or to such other addresses as any party may from time to time designate by notice given pursuant to this paragraph.

To the Town: Town Manager
Town of Larkspur
8720 Spruce Mountain Rd.
Larkspur, CO 80118

To the County: Douglas County
Finance Specialist
100 Third St.
Castle Rock, CO 80104

In the event facsimile transmission or other electronic means of notice is provided, the notice shall be deemed to be delivered upon its transmission and receipt of confirmation of its receipt at the business location of the receiving party, provided the notice is also immediately sent by mail, as provided above.

b. No Vested Rights. This Agreement shall not grant any status or right to any third party, including, without limitation, any taxpayer or retail business that collects taxes, to make any claim as a third party beneficiary, or for deprivation of any right. This Agreement is for the sole benefit of the parties hereto.

c. Interpretation of Agreement. Because this Agreement is the result of mutual negotiation and drafting, in the event this Agreement is deemed to be ambiguous or vague, the County and the Town agree with the rule of construction that "ambiguities shall be construed against the drafter" shall not apply.

d. Governing Law. This Agreement shall be interpreted and construed in accordance with the laws of the State of Colorado.

e. Invalidity of Terms. If any term, clause or provision of this Agreement shall be judged to be invalid and the purpose of this Agreement remains unaffected by such invalidity, the validity and effect of any other term, claim, clause or provision shall not be affected; and such invalid term, clause or provision shall be severed from this Agreement in a manner to give effect to the remaining terms, clauses or provisions.

f. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be considered an original for all purposes, and all of which, when taken together, shall constitute one and the same Agreement.

g. Jurisdiction. Any action brought to enforce the terms and provisions of this Agreement or alleging a breach hereof shall be brought only in the District Court in Douglas County, Colorado.

h. Binding Effect. This Agreement shall inure to the benefit of, and be binding upon, the parties, their respective legal representatives, successors and assigns; provided, however, that nothing in this paragraph shall be construed to permit the assignment of this Agreement, except as otherwise expressly authorized herein.

i. No Third Party Beneficiaries. It is expressly understood and agreed that enforcement of the terms and conditions of this Agreement, and all rights of action relating to such enforcement, shall be strictly reserved to the parties herein, and nothing contained in this Agreement shall give or allow any such claim or right of action by any other third party on such Agreement. It is the express intention of the parties that any person other than the parties receiving services or benefits under this Agreement shall be deemed to be an incidental beneficiary only.

j. Recitals. The Recitals to this Agreement are incorporated herein by this reference.

k. Effective Date. This Agreement shall commence on January 1, 2011.

1. Entire Agreement. This Agreement constitutes the entire understanding, contract and agreement between the parties as to the subject matters herein set forth, and this Agreement only supersedes prior written or oral understandings, agreements and commitments, formal or informal, relative thereto between all the parties hereto. No change, modification, alternation or amendment to this Agreement shall be binding upon the parties, except as specifically expressed in writing, making reference to this Agreement and signed by all of the parties hereto agreeing to be bound thereby.

IN WITNESS WHEREOF, the parties hereto have executed this Intergovernmental Agreement as of the date and year first above written.

TOWN OF LARKSPUR, COLORADO


Gerry Beeh, Mayor

ATTEST:


Sharon Roman, Town Deputy Clerk

APPROVED AS TO FORM:


Scott Krob, Town Attorney


BOARD OF COUNTY COMMISSIONERS OF
DOUGLAS COUNTY


Lora L. Thomas, Chair

ATTEST:


Emily Wrenn, Clerk to the Board

APPROVED AS TO CONTENT:


Douglas J. DeBord, County Manager

APPROVED AS TO FORM:

Carmen Jackson-Brown, Assistant County Attorney

APPROVED AS TO FISCAL CONTENT:

Andrew Copland, Director of Finance

EXHIBITS

Exhibit A Resolution R-007-122

Exhibit B County Use Tax Exemptions


Exhibit C Incorporated Boundaries of the Town/Current Street Location Map

THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO

DocuSigned by:
Lora L Thomas
By: A4003FF630E6444...
Lora L Thomas, Chair
Chair, Douglas County Commissioners

ATTEST:

DocuSigned by:
Emily Wrenn
By: 687D639B39BD4FE...
Emily Wrenn

DS


Project Coordinator & Clerk to the Board, Clerk & Recorder

APPROVED AS TO CONTENT: APPROVED AS TO CONTENT:

By: n/a By: 3C75774AB4FB414...
Doug Debord
County Manager

DATE: n/a DATE: 11/19/2018

APPROVED AS TO FISCAL CONTENT: APPROVED AS TO LEGAL FORM:

DocuSigned by:
Andrew Copland
By: AD10543A1F394A2...
Andrew Copland
Director of Finance

DocuSigned by:
Carmen Jackson
By: BFF518080BDD425...
Carmen Jackson
Senior Assistant County Attorney

DATE: 11/19/2018 DATE: 11/14/2018

APPROVED AS TO INSURANCE REQUIREMENTS:

By: n/a

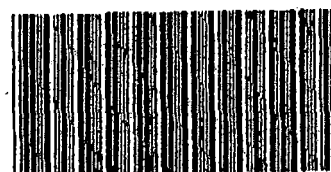
DATE: n/a

Exhibit A

OFFICIAL RECORDS
DOUGLAS COUNTY CO
JACK ARROWSMITH
CLERK & RECORDER
RECORDING FEE: \$0.00
6 PGS

2007069246
08/29/2007 02:32 PM

RESOLUTION NO. R-007-122



2007069246 6 PGS

A RESOLUTION CALLING FOR AN ELECTION ON THE EXTENSION OF THE EXISTING SALES TAX AND USE TAX IMPOSED FOR IMPROVING AND MAINTAINING COUNTY STREETS, ROADS, AND BRIDGES AND FOR THE APPROVAL OF INTERGOVERNMENTAL AGREEMENTS WITH MUNICIPALITIES WITHIN THE COUNTY FOR SPECIFIED ANNUAL SHAREBACKS OF SUCH TAX

WHEREAS, at the general election held on November 7, 1995, the electors of Douglas County, Colorado (the "County") approved the following ballot question (the "1995 Sales and Use Tax Ballot Question"):

SHALL DOUGLAS COUNTY'S TAXES BE INCREASED \$6 MILLION ANNUALLY DURING THE PERIOD FROM JANUARY 1, 1996, THROUGH DECEMBER 31, 2010, BY THE IMPOSITION OF A COUNTY SALES AND USE TAX AT A RATE EQUAL TO FORTY HUNDREDTHS OF ONE CENT PER DOLLAR OF TAXABLE TRANSACTIONS, WHICH TAX SHALL BE DEPOSITED IN A SPECIAL ROAD IMPROVEMENT AND MAINTENANCE FUND AND APPLIED TO IMPROVE AND MAINTAIN COUNTY STREETS, ROADS AND BRIDGES, ALL OF THE REVENUES FROM SUCH TAX, INCLUDING INVESTMENT EARNINGS, TO BE COLLECTED AND SPENT, REGARDLESS OF WHETHER THE ANNUAL REVENUES FROM SUCH TAX IN ANY YEAR AFTER THE FIRST FULL YEAR IN WHICH IT IS IN EFFECT EXCEED THE ESTIMATED DOLLAR AMOUNT STATED ABOVE, EITHER AS A VOTER-APPROVED REVENUE CHANGE OR AN EXCEPTION TO LIMITS ON REVENUES AND SPENDING, AND WITHOUT LIMITING THE COLLECTION OR SPENDING OF ANY OTHER REVENUES OR FUNDS BY THE COUNTY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW, AND SHALL INTERGOVERNMENTAL AGREEMENTS WITH THE TOWNS OF CASTLE ROCK, PARKER AND LARKSPUR BE APPROVED AS MULTIPLE FISCAL YEAR FINANCIAL OBLIGATIONS PROVIDING FOR THE PAYMENT TO EACH TOWN OF SUCH SALES AND USE TAXES COLLECTED WITHIN THEIR RESPECTIVE BOUNDARIES AND WITHIN THE TAX AREA DESCRIBED IN THE RESPECTIVE INTERGOVERNMENTAL AGREEMENTS, ALL AS SET FORTH IN COUNTY RESOLUTION NO. R-995-100?

Re-recorded to include the previously omitted Exhibit A, attached hereto and incorporated herein.

Exhibit A

WHEREAS, Resolution No. R-995-100, referenced in the 1995 Sales and Use Tax Ballot Question, was adopted by the Board of County Commissioners (the "Board") of the County on September 12, 1995, and was amended by Resolution Nos. R-003-110 adopted August 26, 2003 and R-003-152 adopted by the Board on November 10, 2003 (Resolution No. R-995-100 as so amended being referenced herein as the "Road and Bridge Sales and Use Tax Resolution"); and

WHEREAS, the 1995 Sales and Use Tax Ballot Question and Section 25 of the Road and Bridge Sales and Use Tax Resolution provide for the expiration of the Road and Bridge Sales and Use Tax at 12:00 a.m. on January 1, 2010; and

WHEREAS, Douglas County Public Works has recommended, with the support of the affected cities and towns, that the Board seek authorization from the electors of the County to extend the Road and Bridge Sales and Use Tax scheduled to expire at 12:00 a.m. on January 1, 2010, under the 1995 Sales and Use Tax Ballot Question and to approve related Intergovernmental Agreements with the municipalities in the County for specified annual sharebacks of the existing Road and Bridge Sales and Use Tax if such tax is approved for extension thereof; and

WHEREAS, Article X, Section 20 of the Colorado Constitution requires voter approval of any new tax or extension of an expiring tax; and

WHEREAS, the Board has been presented with details sufficient to create a ballot question by which the extension of the Road and Bridge Sales and Use Tax and the Intergovernmental Agreements would be authorized, and the Board is responsible for certifying such ballot question to the coordinated election official in the County; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS, COLORADO:

1. *Amendment of the Road and Bridge Sales and Use Tax Resolution.* Section 25 of the Road and Bridge Sales and Use Tax Resolution is hereby amended to read as follows:

"25. Effective Date-Applicability. Upon adoption by the electorate at the election on November 6, 2007, the sales tax and use tax provided herein shall become effective and in force at 12:00 a.m. on January 1, 1996, and shall remain effective through December 31, 2030, or until repealed as provided in Section 27 below, provided that the modifications to Section 20 authorized by this Resolution R-007-122 concerning the disposition of revenues from such sales and use tax shall be effective January 1, 2011. "

2. *Further Amendment of the Road and Bridge Sales and Use Tax Resolution.* Section 20 of the Road and Bridge Sales and Use Tax Resolution is hereby amended to read as follows:

Exhibit A

DEPOSIT AND EXPENDITURE OF REVENUES

20. The sales and use taxes collected pursuant to this Resolution shall be deposited, allocated, and expended only as follows:

(1) Sales taxes (a) collected within the unincorporated areas of the County or (b) collected within the Lone Tree Exception Area as described in subparagraph (2) below which sales taxes shall be retained by the County, shall be deposited in a special road improvement and maintenance fund and shall be expended only to improve and maintain County streets, roads and bridges.

(2) Seventy-five percent (75%) of sales taxes (a) collected within an area of the County that is incorporated within the Town of Castle Rock, the Town of Parker, the Town of Larkspur, or the City of Lone Tree (except for all such taxes collected from the area within Lone Tree identified by Exhibit A attached to this resolution and incorporated herein by this reference and constituting an amendment to the Road and Bridge Sales and Use Tax Resolution (the "Lone Tree Exception Area"), within which all such taxes collected pursuant to the Road and Bridge Sales and Use Tax Resolution as amended by this resolution shall be retained in their entirety by the County), and that is also within the designated tax area of the respective town or city, and (b) which has been collected for the sale of tangible personal property at retail or the furnishing of certain services that are delivered within the area described in (a) to the payer of such taxes (ie. any sales tax collected for tangible personal property or services that is delivered within the unincorporated area of the County of the Lone Tree Exception Area shall be retained in their entirety by the County), shall be transmitted to the town or city wherein the taxes were so collected and delivered, pursuant to an intergovernmental agreement between the county and the town or city, and shall be expended only for municipal transportation purposes.

(3) Use taxes for the privilege of using or consuming any construction and building materials purchased at retail and used within the unincorporated areas of the County or used within the Lone Tree Exemption Area which portion shall be retained by the County, shall be deposited in a special road improvement and maintenance fund and shall be expended only to improve and maintain County streets, roads and bridges.

(4) Seventy-five percent (75%) of use taxes for the privilege of using or consuming any construction and building materials purchased at retail and used within an area of the County that is incorporated within the Town of Castle Rock, the Town of Parker, the Town of Larkspur, or the City of Lone Tree (except for all such taxes collected from the Lone Tree Exception Area, within which all such taxes collected pursuant to the Road and Bridge Sales and Use Tax Resolution as amended by this resolution shall be retained in their entirety by the County), and that is also within the designated tax area of the respective town or city, shall be retained by the

Exhibit A

town or city wherein the taxes were collected, pursuant to an intergovernmental agreement between the county and the town or city, and shall be expended only for municipal transportation purposes.

(5) Use taxes for the privilege of storing, using, or consuming any motor and other vehicles purchased at retail on which registration is required, and which vehicles are stored, used, or consumed within the unincorporated areas of the County shall be deposited in a special road improvement and maintenance fund and shall be expended only to maintain and improve County streets, roads, and bridges.

(6) Seventy-five percent (75%) of use taxes for the privilege of storing, using, or consuming any motor and other vehicles purchased at retail on which registration is required, and which vehicles are stored, used, or consumed within an area of the County that is incorporated within the Town of Castle Rock, the Town of Parker, the Town of Larkspur, or the City of Lone Tree (except for all such taxes collected from the Lone Tree Exception Area, within which all such taxes collected pursuant to the Road and Bridge Sales and Use Tax Resolution as amended by this resolution shall be retained in their entirety by the County), and that is also within the designated tax area of the respective town or city, shall be transmitted to the town or city wherein the taxes were collected, pursuant to an intergovernmental agreement between the county and the town or city, and shall be expended only for municipal transportation purposes.

(7) In addition to the purposes described in subsections 20(1), 20(3) and 20(5) above, funds allocated for the maintenance and improvement of County streets, roads and bridges may be expended for the payment of the costs of issuance, reserve funds and debt service of sales and use tax revenue bonds, including principal interest and any premium, which may be authorized by the Board.

(8) The Roads Sales and Use Tax Capital Improvement Fund shall be created as a special fund (the "Fund") to be known as the "road sales and use tax capital improvement fund" within the meaning of Section 29-2-111(1), C.R.S. All of the revenues from the sales tax and the use tax may be pledged for the payment of capital improvement bonds and deposited into the Fund.

(9) The Board in its discretion may enter into annual contracts, with similar terms and conditions to the IGA's addressed herein and subject to the provisions and limitations of Colorado law, with municipalities that may incorporate in Douglas County on or after November 6, 2007.

Exhibit A

All of the revenues of the sales tax and the use tax, including investment earnings, shall be collected and spent, regardless of whether the annual revenues from such tax in any year after the first full year in which it is in effect exceed the estimated dollar amount stated in the election question set forth in Section 21 hereof, either as a voter-approved revenue change or as an exception to limits on revenues and spending, without limiting the collection or spending of any other revenues or funds by the County under Article X, Section 20 of the Colorado Constitution or any other law.

3. *Submission of Election Question.* The Board hereby authorizes the submission of the question of the extension of the Road and Bridge Sales and Use Tax and the approval of the Intergovernmental Agreements to the registered electors of the County, at the coordinated election to be conducted on November 6, 2007, by the Douglas County Clerk and Recorder.

4. *Certification of Election Question.* In accordance with Section 1-5-203(3), C.R.S., the Board hereby directs that the following ballot issue be certified herewith to the Douglas County Clerk and Recorder for inclusion in the ballot for said coordinated election:

WITHOUT RAISING ADDITIONAL TAXES, SHALL THE EXISTING COUNTY SALES AND USE TAX OF FORTY HUNDREDTHS OF ONE CENT (.4%) PER DOLLAR OF TAXABLE TRANSACTIONS FOR IMPROVING AND MAINTAINING COUNTY STREETS, ROADS AND BRIDGES, BE EXTENDED FROM ITS CURRENT EXPIRATION OF DECEMBER 31, 2010 THROUGH DECEMBER 31, 2030, AS A VOTER-APPROVED REVENUE CHANGE, THE ABOVE CONSTITUTING NO CHANGES TO THE IMPROVEMENT AND MAINTENANCE PROGRAM EXCEPT ADJUSTMENTS TO THE MUNICIPAL SHAREBACK STRUCTURE, AND SHALL INTERGOVERNMENTAL AGREEMENTS WITH THE CITY OF LONE TREE, AND THE TOWNS OF CASTLE ROCK, LARKSPUR AND PARKER BE APPROVED AS MULTIPLE FISCAL YEAR FINANCIAL OBLIGATIONS PROVIDING FOR THE PAYMENT TO EACH TOWN OF SUCH SALES AND USE TAXES COLLECTED WITHIN TAX AREAS DESCRIBED IN THE RESPECTIVE INTERGOVERNMENTAL AGREEMENTS, ALL AS SET FORTH IN COUNTY RESOLUTION NO. R-995-100, AS AMENDED

5. *Clerk to Conduct Election.* The name of the designated election official who will be responsible for conducting the election pursuant to the Uniform Election Code of 1992, as amended, is Jack Arrowsmith, Douglas County Clerk and Recorder.

6. *Uniform Election Code of 1992.* The election shall be held, conducted, and the results thereof shall be determined, so far as practicable, in conformity with the provisions of the Uniform Election Code of 1992, as amended.

Exhibit A

7. *Publication of Resolution.* The County Clerk and Recorder is hereby authorized and directed to publish the full text of this Resolution four separate times, a week apart, in the *Douglas County News-Press* and in the official newspaper of each city and incorporated town in the County.

8. *Filing With, and Collection, Administration and Distribution By, Executive Director of the Colorado Department of Revenue.* Pursuant to Section 29-2-106, Colorado Revised Statutes, the Board shall, following the election on November 6, 2007, and prior to December 31, 2007, request the Executive Director of the Colorado Department of Revenue to administer, collect and distribute the sales tax hereby extended. The Board, at the time of making such request, shall provide the following documents to the Executive Director:

A. A copy of this Resolution and the Road and Bridge Sales and Use Tax Resolution (including all prior amendments thereto) as amended by this Resolution, certified by the County Clerk and Recorder;

B. Affidavits of publication of this Resolution, as provided herein; and

C. An Abstract of Election Results, certified as to the approval of the extension of the sales tax by a majority of the registered electors of the County voting thereon.

In the event that the Executive Director fails or refuses to collect the sales tax imposed and extended by this Resolution, the Board shall provide for the collection, administration or enforcement of such sales tax to the extent permitted by law, or further amend the Road and Bridge Sales and Use Tax Resolution to comply with the requirements of the Department of Revenue

9. *Effective Date.* Section 2 of this Resolution shall be effective January 1, 2011 if approval of the ballot question certified in Section 4 of this Resolution by the electorate occurs at the election on November 6, 2007. All other sections of this Resolution shall be effective immediately.

ADOPTED AND APPROVED this 28th day of August 2007.

BOARD OF COUNTY COMMISSIONERS OF
THE COUNTY OF DOUGLAS

By: 
Steve Board, Chairman

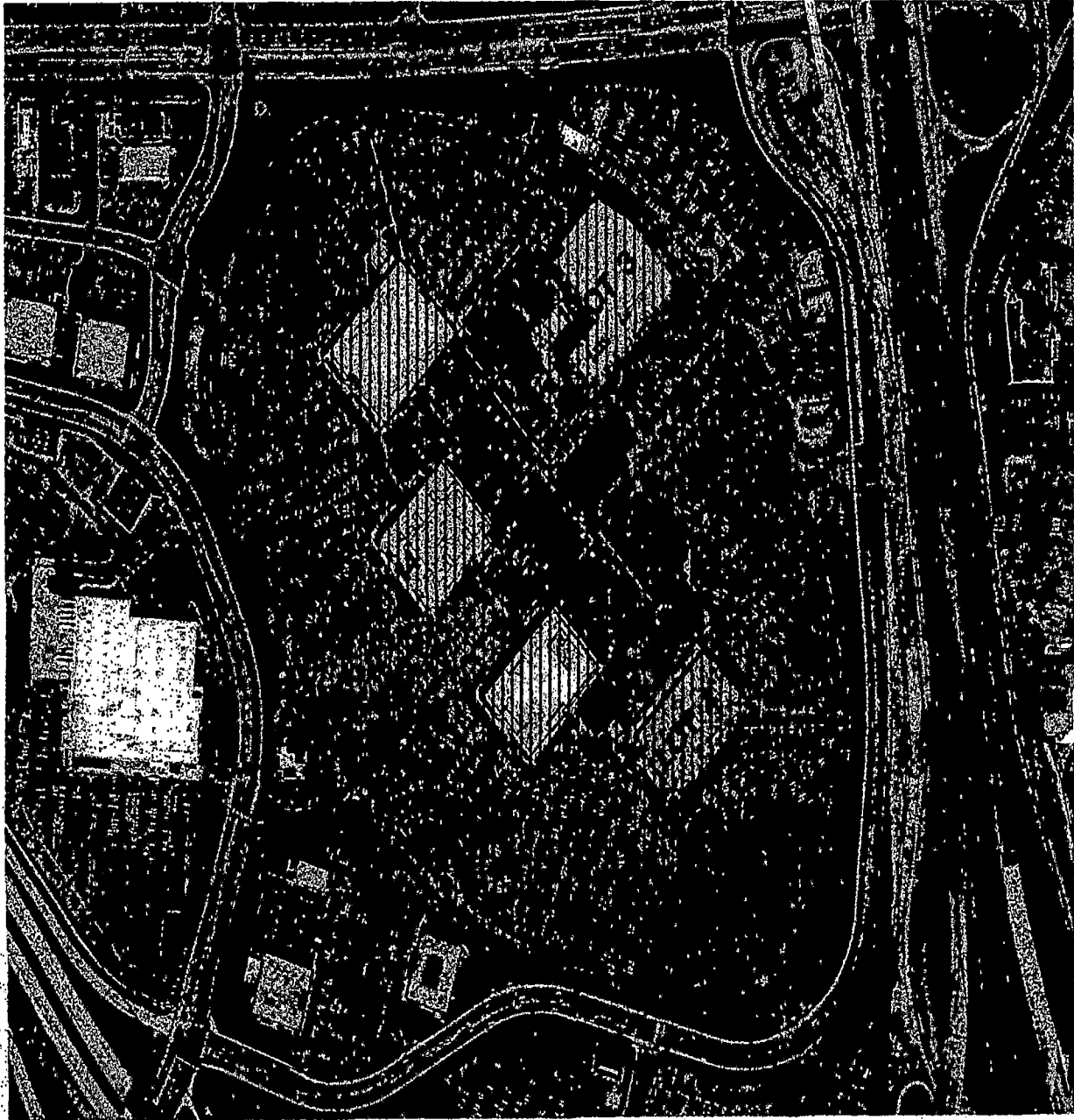
ATTEST:


Mary Niblack, Deputy County Clerk and Recorder

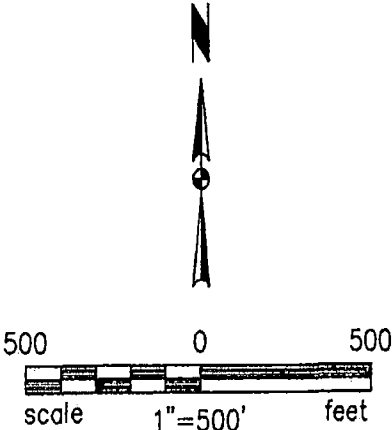
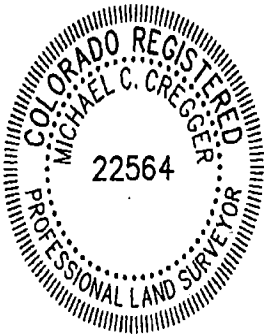


Exhibit A

EXHIBIT A
LEGAL DESCRIPTION
SECTION 3, T. 3 S., R. 67 W. OF THE 6TH P.M.,
CITY OF LONE TREE, DOUGLAS COUNTY, COLORADO



TST INC. OF DENVER
Consulting Engineers



SHEET 1 OF 2

Exhibit B

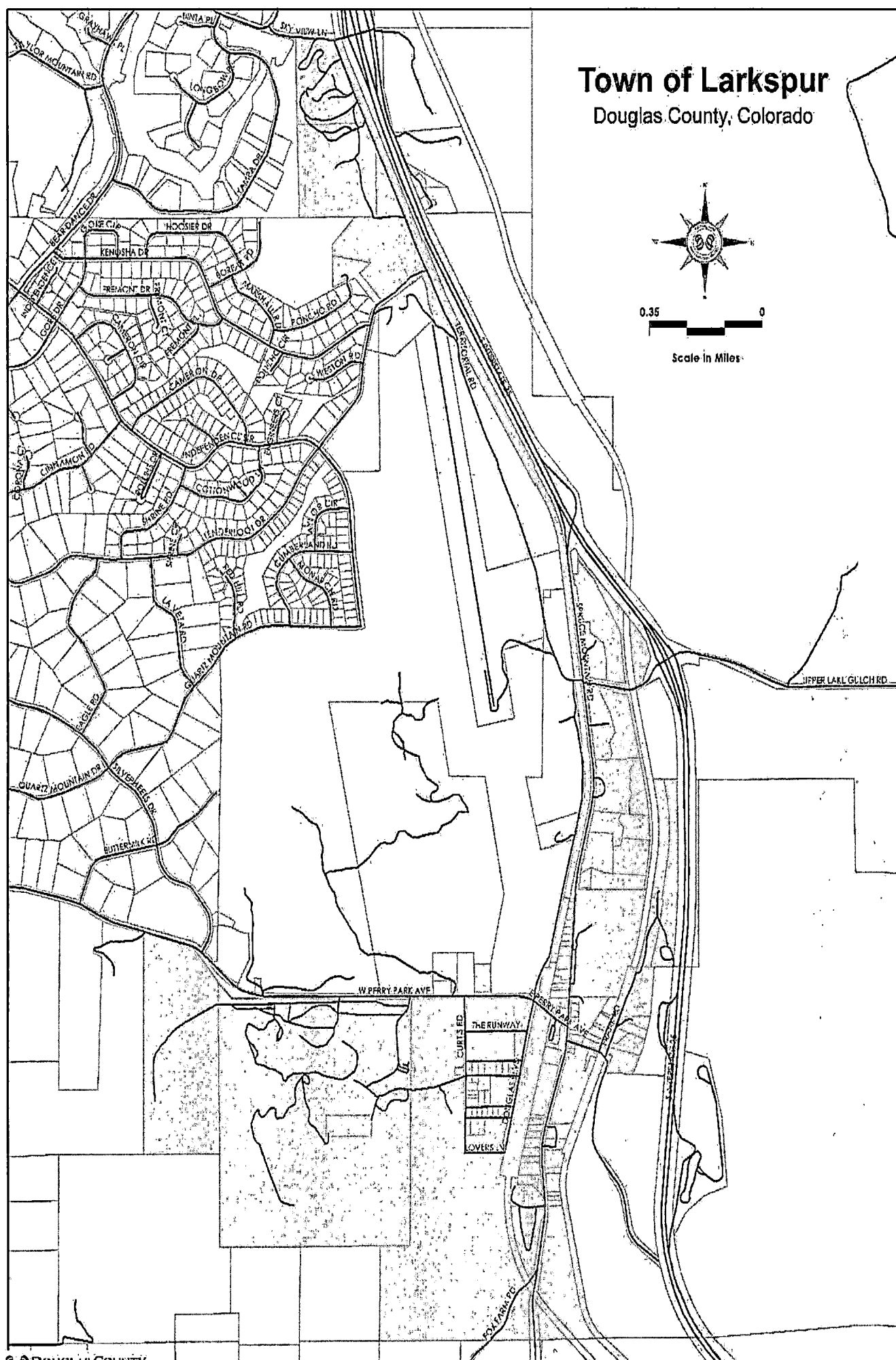


Exhibit C

Resolution No. R-013-152

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS, COLORADO

RESOLUTION AMENDING SALES TAX RESOLUTIONS NOS. R-994-099, R-995-099, AND R-995-100 TO ADOPT ADDITIONAL EXEMPTIONS EFFECTIVE JANUARY 1, 2014.

WHEREAS, pursuant to Resolution No. R-994-099 ("Open Space Sales Tax Resolution"), R-995-099 ("Justice Center Sales Tax Resolution"), and R-995-100 ("County Roads Sales Tax Resolution") as amended, (collectively "Sales and Use Tax Resolutions"), Douglas County has implemented the collection of sales and use tax for purposes related to the Sales and Use Tax Resolutions; and

WHEREAS, the general purpose of this Resolution is to incorporate the new exemptions that have been put in place by the State to impose a sales tax upon the sale at retail of tangible personal property and the furnishing of certain services in Douglas County, Colorado, pursuant to the authority granted to counties by Article 2, Title 29 of the Colorado Revised Statutes (C.R.S.), as amended; and

WHEREAS, there shall be exempt from taxation under the provisions of this Resolution all of the tangible personal property and services which are exempt under the provisions set forth in Article 26, Title 39, C.R.S., as amended, which exemptions are incorporated herein by this reference, specifically the following exemptions:

- (1) For sales of machinery or machine tools specified in section 39-26-709 (1), C.R.S.
- (2) For sales of electricity, coal, wood, gas, fuel oil, or coke specified in section 39-26-715 (1) (a) (II), C.R.S.
- (3) For sales of food specified in section 39-26-707 (1) (e), C.R.S.
- (4) For vending machine sales of food specified in section 39-26-714 (2), C.R.S.
- (5) For sales by a charitable organization specified in section 39-26-718 (1) (b), C.R.S.
- (6) For sales of farm equipment and farm equipment under lease or contract specified in section 39-26-716 (2) (b) and (2) (c), C.R.S.
- (7) For sales of wood from salvaged trees killed or infested in Colorado by mountain pine beetles or spruce beetles as specified in section 39-26-723, C.R.S.
- (8) For sales of components used in the production of energy, including but not limited to alternating current electricity, from a renewable energy source, specified in section 39-26-724, C.R.S.
- (9) For sales that benefit a Colorado school specified in section 39-26-725, C.R.S.; and
- (10) For sales by an association or organization of parents and teachers of public school students that is a charitable organization as specified in section 39-26-718 (1)(c) C.R.S.

Exhibit C

BE IT RESOLVED, BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS, STATE OF COLORADO that the exemptions provided for by the Sales and Use Tax Resolutions shall be amended by replacing paragraph 7 of Resolution Nos. R-994-099, R-995-099 and R-995-100 in their entirety and replacing each paragraph 7 with the exemptions listed above.

PASSED AND ADOPTED this 10th day of December, 2013, in Castle Rock, Douglas County, Colorado.


**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

BY:



JULIE E. REPELLA, Chair

ATTEST:



MELISSA PELLETIER
Deputy Clerk

