

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

**RESOLUTION APPROVING AN INTERGOVERNMENTAL AGREEMENT BETWEEN
THE TOWN OF LARKSPUR AND THE BOARD OF COUNTY COMMISSIONERS OF
THE COUNTY OF DOUGLAS, STATE OF COLORADO, REGARDING 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.**

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 an agreement regarding 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; 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 4th day of December, 2018, in Castle Rock, Douglas County, Colorado.

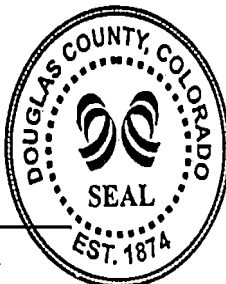
**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

BY:

Lora L. Thomas
LORA L. THOMAS, Chair

ATTEST:

Emily Wrenn
EMILY WRENN, Clerk to the Board



INTERGOVERNMENTAL AGREEMENT

Between

TOWN OF LARKSPUR

And

COUNTY OF DOUGLAS

Regarding

**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**

THIS INTERGOVERNMENTAL AGREEMENT ("IGA"), is made and entered into as of the 4th day of December 2018, by the Board of County Commissioners of the County of Douglas, a body politic organized under and existing by virtue of the laws of the State of Colorado ("County") and the Town of Larkspur, a home-rule municipality of the State of Colorado ("Town"). The County and the Town may be collectively referred to as the "Parties" and each individually as a "Party".

WHEREAS, pursuant to Colorado Constitution Article XIV, 18 (2) (a), and C.R.S. 29-1-202, Colorado local governments may cooperate or contract with each other to provide any function, service, or facility lawfully authorized to each; and

WHEREAS, the County, as a statutory county, is authorized to enter into this intergovernmental agreement pursuant to C.R.S. 29-20-105; and

WHEREAS, the Town, as a home-rule municipality is authorized to enter into this intergovernmental agreement pursuant to C.R.S. 31-15-101; and

WHEREAS, pursuant to elections held on November 8, 1994, and November 7, 1995. Douglas County voters approved a 1.0% countywide use tax effective January 1, 1996 on construction and building materials used or consumed within the County; and

WHEREAS, the County's Resolution implementing the voter-approved use tax on construction and building materials used or consumed within the County contains certain exemptions; and

WHEREAS, effective March 14th, 2016, the Town of Larkspur began processing building permits within the municipal boundary; and

WHEREAS, the use tax for construction and building materials is to be paid by estimate through the payment of the tax at the time building permits are issued; and

WHEREAS, Town is situated within Douglas County; and

WHEREAS, the County and the Town desire to establish a procedure for the Town to collect, administer, enforce, and remit to the County the County's 1.0% use tax applicable to construction and building materials used or consumed within the incorporated limits of the Town;

NOW THEREFORE, the County and the Town agree as follows:

1. The Town shall collect a 1.0% County use tax upon construction and building materials used or consumed within the incorporated limits of the Town located within the County of Douglas. The Town shall apply such use tax exemptions as are set forth in the County's use tax Resolution.
2. The 1.0% County use tax shall be estimated and collected at the time building permits are issued, and shall be applied to fifty percent (50%) of the value of each building authorized by the building permit, as such value is determined by the Town's Building Department. No building permit shall be issued for any building or structure until all applicable use tax on the construction and building materials has been paid in full. In the event the Town waives any building or construction permit fees, the County use tax shall still be in force and collected, unless otherwise waived by the Board of County Commissioners.
3. The Town shall transmit the County use tax collection directly to the County on a quarterly basis as expeditiously as possible, but no later than the last day of the following month, specifically, April 30, July 31st, October 31st, and January 31st. The use tax shall be payable to Douglas County and sent to the attention of the Finance Specialist, 100 Third Street, Suite 130, Castle Rock, CO 80104.
4. The Town shall retain an administration fee of three and one-third percent (3 1/3%) of the Open Space and Justice Center Extension Use Tax collected for the County as a Processing Fee for the aforesaid collection, up to a maximum of \$500 per month, remitted quarterly. The monthly maximum amount shall be subject to annual review and mutual agreement to ensure that costs incurred by the Town for the collection and administration of this tax are adequately compensated.
5. The Town shall document its use tax transmittal to the County with a copy of its building permit report for the applicable quarter. The Town and the County must make any request for adjustment to the use tax collected within forty-five (45) calendar days after the party requesting an adjustment received the use tax report and supporting documentation.
6. General Provisions.
 - a. Notices. All notices, demands, requests or other communications require under this IGA shall be made electronically to the points of contact shown in this Agreement. Each Party shall have one point of contact.

The point of contact for the Town of Larkspur shall be:

Michelle Wagner, C.P.A.
Controller
Town of Larkspur
8720 Spruce Mtn. Rd.
P.O. Box 310
Larkspur, CO 80118

The point of contact for Douglas County shall be:

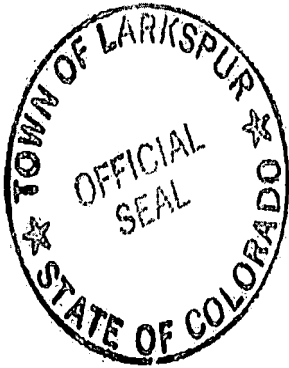
Helen Kellogg
Finance Specialist
Finance Department
100 Third Street
Castle Rock, CO 80104
e-mail: hkellogg@douglas.co.us

Any notice shall be in writing and shall be deemed to have been sufficiently given for all purposes if (1) hand delivered to the Town Manager or Mayor with a copy mailed to the copied recipient set forth below by delivering the copy into first class U.S. Mail, or (2) sent by certified mail or registered mail, postage and fees prepaid, addressed to Party to whom such notice is to be given as set forth above, or at such other address as has been previously furnished in writing to the other party. Such notice shall be deemed to have been given when deposited into the United States Mail properly addressed to the intended recipient.


- b. No Third Party Beneficiaries. This IGA shall not grant any status or right to any third party, to make any claim as a third party beneficiary. This IGA is for the benefit of the Parties only to resolve issues between the Parties.
- c. Interpretation. Because this IGA is the result of mutual negotiation and drafting, in the event this IGA is deemed to be ambiguous or vague, the Parties agree with the rule of construction that "ambiguities shall be construed against the drafter" shall not apply.
- d. Authority. Each of the undersigned represents as to itself that each has the authority to execute this IGA.
- e. Forum Selection. Any action brought to enforce the terms and provisions of this IGA or alleging a breach hereof, shall be brought only in the District Court in Douglas County, Colorado.
- f. Consents/Approvals. Wherever this IGA calls for the consent or approval of any party thereto, with respect to which consent or approval under this IGA is not self-executing, in order to be effective, such consent or approval shall be in the form of a Resolution duly enacted by the Town or the Board of County Commissioners.

- g. Entire Agreement. This IGA constitutes the entire understanding, contract, and agreement between the Parties as to the subject matters herein set forth, and this IGA supersedes prior written or oral understandings, agreements, commitments, formal or informal, relative thereto between all the Parties hereto. No change, modification, alteration, or amendment to this IGA shall be binding upon the Parties except as specifically expressed in writing, making references to this IGA and signed by all Parties hereto agreeing to be bound thereby.
7. Either party may terminate this IGA upon thirty (30) calendar day written notice to the other party at the address shown herein for notices.
8. This IGA shall be governed by and construed in accordance with the laws of the State of Colorado.
9. Remedies. The Parties hereto agree and acknowledge that each Party may exercise all rights and remedies in law or in equity as provided by C.R.S. 29-20-105 (2) (g).
10. The Town of Larkspur agrees to pay 50% of the uncollected building use tax from March 14, 2016 to May 31, 2018 over a period of 24-months beginning January 2019 and ending December 2020. This will be accomplished by deducting \$361.54 per month from the monthly Road Sales and Use Tax Shareback paid to the Town per the 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 executed on November 13, 2018.
11. In addition to the collection schedule provided in Paragraph 10 above, the collection of the County building use tax of 1.0% will take effect June 1, 2018.
12. This IGA shall terminate upon completion of payment of uncollected use tax by The Town of Larkspur to Douglas County as specified in Paragraph 10 above and is subject to renewal with the removal of Paragraph 10 effective January 2021.

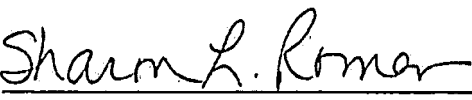
SIGNATURE PAGE FOLLOWS ON PAGE 5:



TOWN OF LARKSPUR, COLORADO


Gerry Been, Mayor

ATTEST:


Sharon L. Roman, Deputy Town Clerk

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

BY: _____
Lora L. Thomas, Chair

ATTEST:

Emily Wrenn, Deputy Clerk

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

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: DocuSigned by:
Doug Debord
3C75774AB4FB414...
Doug Debord
County Manager

DATE: n/a

DATE: 11/28/2018

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: 11/28/2018

DATE: 11/27/2018

APPROVED AS TO INSURANCE REQUIREMENTS:

By: n/a

DATE: n/a