

Legals

legals@crestedbuttenews.com • phone: 970.349.0500 ext. 105 • www.crestedbuttenews.com

—PUBLIC NOTICE—
NOTICE OF FINAL SETTLEMENT

NOTICE is hereby given by the Town Council of the Town of Crested Butte, Colorado, that final settlement of a contract with A&M Renovations LLC for the Town Hall Exterior Rehabilitation (Masonry and Select Windows) will be held at the regular meeting of the Town Council of the Town of Crested Butte on the 15 day of September 2025, at Town Council Chambers, 507 Maroon Ave, Crested Butte, Colorado 81224. Payment to contractor is scheduled to be released no sooner than September 16, 2025. Any person co-partnership, association of persons, company or corporation that has furnished labor, materi-

als, team hire, sustenance, provisions, provender or other supplies used or consumed by the Contractor, or his or her sub-contractors, in or about the performance of the work contracted to be performed who has not been paid by the Contractor or its subcontractor may file with the Town of Crested Butte a verified statement of the amount due and unpaid on account of such claim. Upon receipt of such claim, on or before the date and time of such final settlement, the Town of Crested Butte shall withhold from all payments to the Contractor sufficient funds to insure the payment of said claim. The Town

of Crested Butte shall hold such funds until the claim has been paid as filed or withdrawn. Such funds shall not be withheld longer than ninety (90) days following the date fixed for final settlement unless an action is commenced within that time to enforce such unpaid claims and a notice of lis pendens is filed with the Town of Crested Butte.

By: Jessie Earley
Senior Planner

Published in the *Crested Butte News*. Issues of August 29 and September 5, 2025 #082909

—NOTICE OF PROPOSED AMENDMENT TO THE CONDOMINIUM DECLARATION FOR MOUNTAIN SUNRISE CONDOMINIUMS—

This publication serves as notice from Mountain Sunrise Condominiums, the homeowners' association for the Mountain Sunrise Condominiums located in Mt. Crested Butte, Colorado (the "HOA"), of its intent to amend the Condominium Declaration for Mountain Sunrise Condominiums. Said Condominium Declaration was recorded in the Gunnison County, Colorado real property records on January 30, 1980 at Reception No. 348249 (the "Declaration"). A copy of the proposed amendment to the Declaration may be obtained from the Association's attorney, whose contact information is listed below. If you, or your affiliated company, as is applicable, have an interest in a Mountain Sunrise Condominium Unit, by and through a recorded mortgage or deed of trust, and desire to object to the proposed amendment to the Declaration, please provide written notice thereof to HOA attorney Michael O'Loughlin via email at mike@gunnisonlaw.net or via U.S. mail or private courier at 232 W. Tomichi Ave., Suite 204, Gunnison, CO 81230 by October 27, 2025. If you, or your affiliated company, as is applicable, do not object to the proposed amendment, no response to this publication is necessary, as any mortgagee that does not deliver to the Association a negative response to the proposed amendment by October 27, 2025 is deemed to have consented to the amendment pursuant to C.R.S. § 38-33.3-217(1)(b) (II). Please also direct any questions or concerns to the HOA's attorney via the email address previously listed or via telephone at (970) 641-4900.

Published in the *Crested Butte News*. Issues of August 29 and September 5, 2025 #082903

LEGAL DEADLINE:
TUESDAY AT NOON FOR THAT WEEK'S ISSUE
LEGALS@CRESTEDBUTTENews.COM | 970-349-0500

—CALL FOR NOMINATIONS FOR SCHOOL DIRECTORS—
GUNNISON WATERSHED SCHOOL DISTRICT
GUNNISON COUNTY, COLORADO

The Gunnison Watershed School District in the County of Gunnison, State of Colorado, calls for the nomination of candidates for school directors to be placed on the ballot for the regular biennial school election to be held on Tuesday, November 4, 2025. At this election, one director will be elected representing South of Round Mountain for a term of office of four years, and one director will be elected representing North of Round Mountain for a term of office of four years. To be qualified, a candidate must have been a registered elector of the school district for at least 12 consecutive months before the election. A person is ineligible to run for school director if he or she has been convicted of committing a sexual offense against a child. A person who desires to be a candidate for school director shall file a written notice of intention to be a candidate and a

nomination petition signed by at least 50 eligible electors who are registered to vote in the regular biennial school election. Nomination petitions may be obtained beginning August 6, 2025, from Kim Fuller, Designated Election Official. Completed petitions shall be submitted to Kim Fuller no later than 3:30 pm on August 29, 2025. Office hours are 8:00 am to 3:30 pm. Petitions may be obtained and submitted to the following locations:
August 6th – August 15th at Gunnison High School Counseling Office, 800 W. Ohio St., Gunnison, CO. 81230
August 18th – August 29th at the GWSD District Office, 800. N. Boulevard St., Gunnison, CO. 81230
Published in the *Crested Butte News*. Issues of July 25, August 1, 8, 15, 22 & 29, 2025 #072507

—AGENDA—
DESIGN REVIEW COMMITTEE (DRC)
CRESTED BUTTE SOUTH PROPERTY OWNERS ASSOCIATION
NOTICE OF PUBLIC MEETING

Thursday, September 18, 2025
CB South POA, 61 Teocalli Road
Join virtually: Email staff@cbsouth.net for a Zoom invitation
Questions about this Agenda/Meeting can be directed to 970- 349-1162 or info@cbsouth.net or viewed at: www.cbsouth.net
5:30 PM Call to Order
5:35 PM Approve Minutes from August 21, 2025
Declaration of Notices
Public Comment
Business:
5:40 PM Design Review for Gertl, Single-Family Residence, Lot 3, Block 29, Filing #4 AKA 97 Barbra Place.

Other Business
7:00 PM Adjourn
ADA Accommodations: Anyone needing special accommodations as determined by the American Disabilities Act may contact the Association Manager prior to the day of the hearing.
Agenda Items: All times are estimates. Please allow for earlier discussion. Please show up at least 20 minutes prior to the listed times. A complete set of plans can be viewed at the Crested Butte South POA office, 61 Teocalli Road, by appointment.
Published in the *Crested Butte News*. Issues of August 29, September 5 and 12, 2025 #082907

**—AGENDA—
TOWN OF CRESTED BUTTE
REGULAR TOWN COUNCIL MEETING
TOWN COUNCIL CHAMBERS
507 MAROON AVE; CRESTED BUTTE, CO
TUESDAY, SEPTEMBER 2, 2025**

Meeting information to connect remotely:
https://us02web.zoom.us/j/87521367618
Join via audio: +1 719 359 4580 US +1 669 444 9171 US +1 253 205 0468 US +1 646 931 3860 US +1 689 278 1000 US +1 305 224 1968 US +1 309 205 3325 US +1 360 209 5623 US +1 386 347 5053 US +1 507 473 4847 US +1 564 217 2000 US
Webinar ID: 875 2136 7618

Public comments may be submitted at any time to the entire Council via email at towncouncil@crestedbutte-co.gov.

The times are approximate. The meeting may move faster or slower than expected.

6:00 WORK SESSION

1) Budget: Fund Balances and Revenue Projections, 5-Years; Current Reserve Policy and General Fund at 50%; Initial Review of 5-Year Projections.

Staff Contact: Interim Finance Director Rob Sweeney

7:00 REGULAR TOWN COUNCIL MEETING CALLED TO ORDER BY MAYOR OR MAYOR PRO-TEM

7:02 APPROVAL OF AGENDA

7:03 CONSENT AGENDA

1) August 18, 2025 Regular Town Council Meeting Minutes.

Staff Contact: Deputy/Licensing Clerk Eric Treadwell

2) Award of Professional Services Agreement to Reynolds Ash and Associates for the Town of Crested Butte Civic Development: Marshal's Office Addition/Renovation and Crank's Plaza Landscape Improvements Project 2025.

Staff Contact: Community Development Director Mel Yemma, Chief Marshal Mike Reily,

and Public Works Director Shea Earley

3) Quarter 2 2025 Financial Update.

Staff Contact: Interim Finance Director Rob Sweeney

4) Letter Regarding Health Care Cost Concerns to the Honorable Jeff Hurd, Honorable Michael Bennett, and the Honorable John Hickenlooper.

Staff Contact: Mayor Ian Billick

5) Letter Regarding Health Care Cost Concerns to Gunnison Valley Health (GVH) with the Gunnison County Commission-

ers Carbon Copied.

Staff Contact: Mayor Ian Billick

6) Letter of Support for State Historic Fund Grant.

Staff Contact: Town Planner III Jessie Earley

7) Vinotok Special Event Application with a Rolling Closure on Elk Avenue from 1st Street to the Four Way Parking Lot on September 20, 2025, Closing the Entirety of the Four Way Parking Lot September 18 to September 21, Including a Partial Closure of the Four Way Parking Lot from September 10 to September 21 and Special Event Liquor Permit Application for September 19, 2025.

Staff Contact: Town Clerk Lynelle Stanford

8) Celebration of Life for Don Cook Special Event Application Closing the Parking Lot Behind the Museum and the Alley (September 10-12, 2025), and 4th Street from Elk Avenue to Maroon Avenue (September 11-12, 2025).

Staff Contact: Town Clerk Lynelle Stanford

9) Notice of Final Payment to High Mountain Concepts, LLC for the Paradise Park Workforce Rentals Phase 2 Project.

Staff Contact: Housing Director Erin Ganser

10) Colorado Association of Ski Towns (CAST) Legislation Position Statement Endorsement.

Staff Contact: Town Manager Dara MacDonald

The listing under Consent Agenda is a group of items to be acted on with a single motion. The Consent Agenda is designed to expedite Council business. Council members may request that an item be removed from Consent Agenda prior to the Council's vote. Items removed from the Consent Agenda will be considered under New Business.

7:05 PUBLIC COMMENT

The public has the opportunity to comment during the public comment period at the beginning of every regular Council meeting. At this time people may speak for up to five minutes on any topic that is not on the agenda. The Mayor may limit public comments to no more than three minutes if it appears there will be many comments on a similar topic. The public comment period is a time for the Council to listen to the people. Council generally should not engage in a two-way conversation at this time nor should the Council feel compelled to respond to the comments. If

Council chooses to discuss or take action on a subject brought up during Public Comment that discussion should be held at the end of the Council meeting under "Other Business to Come Before the Council."

7:10 STAFF UPDATES

7:15 LEGAL MATTERS

7:20 PUBLIC HEARING

1) (Second Reading) Ordinance No. 10, Series 2025 - An Ordinance of the Crested Butte Town Council Requiring Energy Assessments for Unlimited Vacation Rental License Holders.

Staff Contact: Town Clerk Lynelle Stanford

2) (Continued from August 5, 2025) Hearing to Show Cause, if any, why Crested Butte Market LLC's (doing business as Clark's Market) Fermented Malt Beverage and Wine License No. 04-00825 should not be suspended or revoked for having violated provisions of Colorado State Statute and the Town of Crested Butte Municipal Code related to their Liquor License Renewal Application.

Staff Contact: Town Attorney Karl Hanlon and Town Clerk Lynelle Stanford

8:10 COUNCIL REPORTS AND COMMITTEE UPDATES

8:15 OTHER BUSINESS TO COME BEFORE THE COUNCIL

8:20 DISCUSSION OF SCHEDULING FUTURE WORK SESSION TOPICS AND COUNCIL MEETING SCHEDULE

• Monday, September 15, 2025 - 5:00PM Work Session - 7:00PM Regular Council

• Monday, September 22, 2025 - 6:00PM - Joint Meeting with the Town of Mt. Crested Butte Regarding Mountain Express.

• Monday, September 29, 2025 - 6:00PM Intergovernmental Meeting Hosted by the City of Gunnison

• Monday, October 6, 2025 - 6:00PM Work Session - 7:00PM Regular Council

• Monday, October 21, 2025 - 6:00PM Work Session - 7:00PM Regular Council

8:25 ADJOURNMENT

Published in the Crested Butte News. Issue of August 29, 2025 #082908

—LEGAL—

GUNNISON COUNTY 2025 JUNE GROSS WAGE COMPENSATION FOR COUNTY EMPLOYEES

Job Title - Employee	June 2025 Gross Wages
Accountant I	\$5,926.00
Accountant I - Accounts Payable	\$6,337.74
Accountant I - Accounts Receivable	\$5,713.20
Accountant I - Treasurer	\$5,282.18
Accountant II - Grants	\$7,121.00
Administrative Assistant - Permitting/Job Costing	\$4,899.84
Administrative Assistant Alternative Services	\$4,735.48
Administrative Assistant III/Clerk to BOCC	\$4,936.16
Administrative Assistant/Evidence Technician	\$4,100.34
Administrative Generalist	\$4,570.58
Administrative Generalist*	\$3,038.43
Administrative Office Manager	\$6,825.05
Administrative Services Specialist	\$4,736.88
Administrative Services Supervisor	\$7,231.66
Adult Protection Caseworker	\$3,044.28
Airport Director	\$15,317.67
Airport Duty Officer I	\$5,681.76
Airport Duty Officer I	\$4,654.58
Airport Duty Officer I	\$1,505.20
Airport Duty Officer II	\$7,639.71
Airport Duty Officer II	\$7,620.03
Airport Duty Officer II	\$6,891.54
Airport Duty Officer II	\$6,852.10
Appraiser I	\$6,825.05
Appraiser III	\$8,050.77
Appraiser III	\$7,662.84
Appraiser Project Manager	\$6,149.34
Assistant County Attorney	\$10,100.95
Assistant County Manager for Community Development	\$15,317.67
Assistant County Manager for Health, Human, and Safety Services	\$16,093.13
Assistant County Manager for Operations and Sustainability	\$15,700.61
Assistant County Manager for Public Works	\$13,831.13
Assistant to the Airport Director	\$6,947.31
Assistant to the County Manager	\$8,533.82
Building Environmental Health Inspector and Plans Examiner	\$7,731.22
Building Environmental Health Inspector and Plans Examiner	\$7,143.60
Building Environmental Health Inspector and Plans Examiner	\$6,868.85
Building Environmental Health Official	\$10,947.94
Case Management Aide	\$5,114.62
Case Management Aide	\$5,114.62
Casework Supervisor	\$8,903.98
Caseworker I	\$6,715.60
Caseworker III	\$8,122.61
CCAP Coordinator	\$3,539.11
Chief Deputy Clerk/Elections	\$8,110.08
Chief Financial Officer	\$2,633.44
Child Support Specialist	\$6,947.31
Clinical Case Manager	\$6,002.60
Clinical Services Manager	\$8,671.84
Commissioner	\$8,431.67
Commissioner	\$8,431.67
Commissioner	\$7,354.42
Community Educator	\$5,133.78
Community Health Manager	\$8,946.06
Community Resource Navigator	\$1,342.84
Community Wellness and Enforcement Manager	\$9,760.58
Consumer Protection Specialist	\$8,165.27
Consumer Protection Specialist	\$7,475.94
County Assessor	\$7,354.42
County Attorney	\$18,908.48
County Clerk	\$7,354.42
County Coroner	\$7,354.42
County Manager	\$23,975.94
County Sheriff	\$9,554.50
County Treasurer	\$8,396.08
Crew Leader*	\$9,525.98
Data Analyst II	\$4,316.64
Data Analyst II	\$750.72
Data And Communications Coordinator	\$6,121.22
Deputy Assessor - Administration	\$9,354.74
Deputy Assessor - Appraisal	\$8,240.87
Deputy Coroner	\$5,943.20
Deputy Coroner	\$5,684.80
Deputy County Attorney	\$12,013.15
Deputy Director for Health, Human, and Safety Services	\$11,028.17
Deputy Emergency Manager and EPR Coordinator	\$7,291.92
Deputy Public Trustee/Treasurer	\$6,500.60
Detention Deputy	\$6,766.64
Detention Deputy	\$6,172.38
Detention Deputy	\$6,172.38
Detention Deputy	\$6,172.38
Detention Deputy	\$5,934.98
Detention Deputy	\$5,934.98
Detention Deputy	\$5,934.98
Detention Deputy	\$5,934.98
Detention Deputy	\$5,706.72
Detention Deputy	\$5,421.38
Detention Deputy*	\$6,579.21
Detention Deputy*	\$6,474.84
Detention Deputy*	\$6,252.50
Detention Sergeant	\$7,530.16
Detention Sergeant	\$7,530.16
District 3 Foreman II*	\$9,722.89
District I Foreman II	\$9,394.21
Diversion Case Manager/CYDC Officer	\$6,829.04
Early Childhood Council (ECC) Supervisor	\$6,534.24
Early Childhood Navigation Specialist	\$4,896.11
Economic Security Services Supervisor*	\$8,387.63
Elections Specialist - Recording Technician	\$5,133.61
Eligibility Technician	\$4,477.62
Eligibility Technician	\$4,477.62
Eligibility Technician	\$4,090.13
Eligibility Technician	\$2,383.60
Eligibility Technician*	\$4,507.46
Emergency Management Director	\$4,336.05
Emergency Management Director*	\$45,231.60
Event Manager	\$6,919.19
Facilities Maintenance Manager	\$8,671.84
Fairgrounds Facilities Maintenance Assistant	\$4,563.76
Family Advocacy Support Team (FAST) Coordinator	\$6,300.16
Family Planning Nurse Practitioner	\$186.48
Family Planning Nurse Practitioner/Physician's Assistant	\$1,864.80
Family Services Supervisor	\$9,354.74
Family Support Manager	\$7,083.36
Finance Director*	\$15,212.34
Finance Intern	\$1,187.20
Fleet Manager	\$10,254.70
Foreman I*	\$8,060.08
GCSAPP Coordinator	\$6,392.16
GCSAPP Prevention Specialist II	\$4,793.60
GCSAPP Program Manager	\$8,017.61
GCSAPP SEL Coordinator	\$5,840.04
Geographic Information System (GIS) Manager	\$10,773.85
GRASP Coordinator	\$6,513.12
Health Coalition Coordinator	\$5,837.93
Health Educator - Health Services Intern	\$181.32
Health Educator WIC	\$3,116.03
Health Navigation Specialist	\$3,834.48
Health Navigation Specialist	\$3,032.32
Heavy Equipment Operator I*	\$5,541.95
Heavy Equipment Operator I*	\$5,338.11
Heavy Equipment Operator II	\$5,395.06
Heavy Equipment Operator II	\$5,274.01
Heavy Equipment Operator II	\$5,273.99
Heavy Equipment Operator II - Marble	\$5,932.80
Heavy Equipment Operator II*	\$7,413.29
Heavy Equipment Operator II*	\$7,276.71
Heavy Equipment Operator II*	\$7,236.07
Heavy Equipment Operator II*	\$7,196.16
Heavy Equipment Operator II*	\$7,169.68
Heavy Equipment Operator II*	\$6,928.90
Heavy Equipment Operator II*	\$6,227.08
Heavy Equipment Operator II*	\$2,973.96
Heavy Equipment Operator III*	\$7,685.36
Heavy Equipment Operator III*	\$7,635.24
Human Resources Coordinator	\$5,206.08
Human Resources Director	\$14,417.80
Investigator*	\$9,465.77
IT Director	\$12,069.05
IT Help Desk Technician	\$5,554.97
IT Systems Administrator	\$7,563.72
Juvenile Diversion Case Manager	\$5,608.20
Juvenile Services Director	\$12,069.05
Juvenile Services Facilitator I	\$2,700.48
Juvenile Services Facilitator/Parent Coaching	\$936.95
Landfill Foreman*	\$7,351.58
Landfill Gate Attendant*	\$4,566.57
Landfill Operator*	\$4,607.81
Maintenance - Fairgrounds	\$4,016.64
Maintenance Technician II	\$6,183.16
Maintenance Technician II	\$5,493.46
Maintenance Technician III	\$7,234.62
Maintenance Technician III	\$5,599.16
Motor Vehicle - Recording Technician	\$4,476.57
Motor Vehicle - Recording Technician	\$4,434.93
Multicultural Resource Coordinator	\$6,064.64
Operations Manager	\$10,526.86
Paralegal	\$7,121.00
Parents As Teachers - Parent Educator	\$1,523.60
Parents as Teachers (PAT) Parent Educator	\$5,606.48
Patrol Cadet	\$4,595.69
Patrol Captain	\$8,180.92
Patrol Deputy	\$6,604.66
Patrol Deputy	\$6,256.31
Patrol Deputy*	\$7,524.77
Patrol Deputy*	\$7,096.53
Patrol Deputy*	\$6,997.70
Patrol Deputy*	\$6,824.38
Patrol Deputy*	\$6,814.06
Patrol Deputy*	\$6,782.21
Patrol Deputy*	\$6,552.17
Patrol Lieutenant	\$9,588.61
Patrol Sergeant	\$7,982.05
Patrol Sergeant	\$7,982.05
Payroll Administrator	\$8,195.17
Permit and Right of Way Manager	\$6,265.81
Planner I	\$5,079.02
Planner II	\$6,868.85
Planning Director	\$10,741.38
Public Health Nurse II - Family Planning Coordinator	\$6,993.84
Public Health Nurse II - Immunization and Communicable Disease	\$5,796.47
Public Health Nurse II - Immunization and Communicable Disease	\$984.06
Public Health Nurse II - SUD and Childcare Consulting	\$6,021.00
Public Works - Summer Seasonal	\$816.20
Public Works - Summer Seasonal	\$636.00
Public Works - Summer Seasonal*	\$4,026.95
Purchasing Agent*	\$9,322.95
Quality Improvement Coach	\$5,777.92
Recording Supervisor and Deputy County Clerk	\$6,022.36
Recycling Site Manager	\$7,748.25
Recycling Technician	\$4,570.56
Recycling Technician	\$4,570.56
Recycling Technician/Landfill Operator	\$4,752.72
Regional Health Services Supervisor	\$7,683.76
Senior Administrative Assistant	\$6,132.66
Senior Administrative Assistant	\$6,132.66
Senior Administrative Assistant	\$5,837.15
Senior Administrative Assistant	\$4,746.31
Senior Economic Security Specialist*	\$6,718.21
Senior HR Generalist	\$8,508.16
Senior Legal Assistant*	\$5,641.81
Senior Motor Vehicle - Recording Technician	\$5,555.89
Senior Motor Vehicle - Recording Technician	\$5,270.68
Senior Motor Vehicle - Recording Technician	\$4,936.16
Senior Operations Accountant	\$7,982.05
Senior Resources Services Coordinator	\$6,732.54
Shop Foreman*	\$9,828.59
Shop Technician I*	\$7,155.06
Shop Technician II*	\$9,925.92
Title Administrator I	\$5,244.44
Title Administrator I	\$3,672.18
Undersheriff	\$9,018.72
Utility Water/Wastewater Manager*	\$9,859.60
Utility Water/Wastewater Manager*	\$7,714.19
Veterans Officer	\$2,562.50
Weed Program Coordinator *	\$8,183.60
Weed Program Technician - Seasonal	\$5,049.44
WIC Dietician	\$2,756.93

*Earnings of employee include overtime pay and/or conversion of sick leave, vacation, comp time accruals. In addition to compensation listed above, employees receive an average of 19.96% of such compensation in fringe benefits.

Published in the Crested Butte News. Issue of August 29, 2025 #082902

—PUBLIC NOTICE—
NOTICE OF FINAL SETTLEMENT

NOTICE is hereby given by the Town Council of the Town of Crested Butte, Colorado, that final settlement of a contract with HIGH MOUNTAIN CONCEPTS for the PARADISE PARK WORKFORCE RENTALS PHASE 2 will be held at the regular meeting of the Town Council of the Town of Crested Butte on the 2nd day of SEPTEMBER, 2025, at Town Council Chambers, 507 Maroon Ave, Crested Butte, Colorado 81224. Payment to contractor is scheduled to be released no sooner than SEPTEMBER 15, 2025.

Any person co-partnership, association of persons, company or corporation that has furnished labor, materials, team hire, sustenance, provisions, provender or other supplies used or consumed by the Contractor, or his or her sub-contractors, in or about the performance of the work contracted to be performed who has not been paid by the

Contractor or its subcontractor may file with the Town of Crested Butte a verified statement of the amount due and unpaid on account of such claim. Upon receipt of such claim, on or before the date and time of such final settlement, the Town of Crested Butte shall withhold from all payments to the Contractor sufficient funds to insure the payment of said claim. The Town of Crested Butte shall hold such funds until the claim has been paid as filed or withdrawn. Such funds shall not be withheld longer than ninety (90) days following the date fixed for final settlement unless an action is commenced within that time to enforce such unpaid claims and a notice of lis pendens is filed with the Town of Crested Butte.

Published in the *Crested Butte News*. Issues of August 29 and September 5, 2025 #082904

—TOWN OF MT. CRESTED BUTTE, COLORADO—
NOTICE OF PUBLIC HEARING BEFORE THE PLANNING COMMISSION

Please take notice that, pursuant to Town Code §§ 21-496, 18-463 and 2-277, the Mt. Crested Butte Planning Commission will hold a public hearing to hear the Variance request application. The hearing will be held on Wednesday, September 17th, 2025, at 5:00 p.m., in the Council Chambers at Mt. Crested Butte Town Hall, 911 Gothic Road, Mt. Crested Butte, and via Zoom. Persons wishing to attend the meeting virtually may do so by visiting <https://mtcrestedbuttecolorado.civicweb.net/portal/>, which contains the associated application materials and Zoom link.

The purpose of the public hearing is to receive public comment on a variance application to reduce the front setback from 20' to 17'-8" for a proposed new single-family residence at Lot H-9, Chalet Village Addition No. 2 (47 Whetstone Rd.).

The application was submitted by Peter Vail, Owner of Lot H-9, Chalet Village Addition No. 2 (47 Whetstone Rd, Mt. Crested Butte).

All interested persons are encouraged to submit written comments or attend the meeting either in-person or via Zoom. Those who speak at the public hearing shall be allowed a maximum of three (3) minutes to express their comments to the Planning Commission. Written com-

ments are encouraged and should be emailed to Todd Carroll, Community Development Coordinator (tcarroll@mtcb.colorado.gov) or mailed to the Town Office, P.O. Box 5800, Mt. Crested Butte, CO 81225-5800. Comments received by Wednesday, September 10th, at 5:00 P.M., Mountain Time will be included in the Planning Commission meeting packet.

For a digital copy of the application materials, meeting information, and zoom link, please visit <https://mtcrestedbuttecolorado.civicweb.net/portal/>. Click on the associated meeting date under 'Upcoming Meetings' to see the materials. Please contact the Town Clerk, or Town Hall at (970)-349-6632 if you need assistance.

Dated this 26th day of August, 2025.

/s/ Tiffany O'Connell

Town Clerk

If you require any special accommodation to attend this meeting, either virtually or in person, please call Town Hall at (970)-349-6632 at least 48 hours in advance of the meeting.

Published in the *Crested Butte News*. Issue of August 29, 2025 #082905

—LEGAL—

PLEASE TAKE NOTICE that a public hearing of the Crested Butte Town Council will be on the 15th day of September, 2025 at 7PM on Ordinance No. 9, Series 2025 in the Town Council Chambers, located at 507 Maroon Avenue, Crested Butte, CO and on Zoom. The public hearing was continued from the August 18th, 2025 meeting.

Ordinance No. 9, Series 2025 - An Ordinance of the Crested Butte Town Council Repealing and Replacing Chapter 18 of the Crested Butte Municipal Code.

Ordinance No. 9, Series 2025 is an

ordinance of the Crested Butte Town Council repealing and replacing Chapter 18 of the Crested Butte Municipal Code to adopt the 2024 International Code Council (ICC) codes, with amendments to maintain the Town's exemptions consistent with the 2021 code.

Copies of the primary code and copies of the secondary codes, if any, being considered for adoption are on file with the clerk and are open for public inspection.

The public may connect to the meeting via Zoom with the following address: <https://us02web.zoom>.

us/j/85036694680
Join via audio: +1 719 359 4580 US
+1 253 205 0468 US +1 669 444 9171 US
+1 646 931 3860 US +1 689 278 1000 US
+1 305 224 1968 US +1 309 205 3325 US
+1 360 209 5623 US +1 386 347 5053 US
+1 507 473 4847 US +1 564 217 2000 US
Webinar ID: 850 3669 4680
TOWN OF CRESTED BUTTE, COLORADO
/s/ Lynelle Stanford, Town Clerk

Published in the *Crested Butte News*. Issues of August 22 and 29, 2025 #082203

—TOWN OF MT. CRESTED BUTTE—
ORDINANCE NO. 11
SERIES 2025

BY THE TOWN COUNCIL OF THE TOWN OF MT. CRESTED BUTTE, COLORADO:

Section 1. Chapter 19 of the Code is hereby repealed and reenacted to read in its entirety as follows:

Chapter 19 Taxation
Article I In General
19-1 through 19-15 (Reserved)

Article II Sales Tax
DIVISION 1 GENERALLY
19-16 Short title.

This article shall be known as and cited as the "Town of Mt. Crested Butte Sales Tax Ordinance."

19-17. Words and phrases defined.

The following words and phrases as used in this chapter shall have the following meaning:

"Accommodation unit" shall carry the same meaning as that term is defined in Section 11-1.

"Admission" means a charge paid to enter any event or place which may or may not, entitle the attendee paying such charge to receive tangible personal property, such as food and/or beverages or lodging.

"Auction" means any sale where tangible personal property is sold by an auctioneer who is either the agent for the owner of such property or is in fact the owner thereof.

"Automotive vehicle" means any vehicle or device in, upon, or by which any person or property is or may be transported or drawn by a public highway, or any device used or designed for aviation or flight in the air. Automotive vehicle includes, but is not limited to, motor vehicles, trailers, semi-trailers, or mobile homes. Automotive vehicle shall not include devices moved by human power or used exclusively upon stationary rails or tracks.

"Business" means all activities engaged in or caused to be engaged in with the object of gain, benefit, or advantage, direct or indirect.

"Candy" means a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruit, nuts, or other ingredients or flavorings in the form of bars, drops, or pieces. Candy does not include any preparation containing flour, products that require refrigeration or marijuana infused products.

"Carrier access services" means the services furnished by a local exchange company to its customers who provide telecommunications services which allow them to provide such telecommunications services.

"Charitable organization" means any entity which: (1) has been certified as a nonprofit organization under section 501(c)(3) of the Internal Revenue Code; and (2) is an organization which exclusively, and in a manner consistent with existing laws and for the benefit of an indefinite number of persons or animals, freely and voluntarily ministers to the physical, mental, or spiritual needs of persons or animals, and thereby lessens the burden of government.

"Coins" means monetized bullion or other forms of money manufactured from gold, silver, platinum, palladium or other such metals now, in the future or heretofore designated as a medium of exchange under the laws of this state, the United States or any foreign nation.

"Coin operated device" means any device operated by coins or currency or any substitute therefor.

"Collection costs" shall include, but is not limited to, all costs of audit, assessment, bank fees, hearings, execution, lien filing, distraint, litigation, locksmith

- NOTICE OF DRC MEETING -
CRESTED BUTTE SOUTH PROPERTY OWNERS ASSOCIATION, INC.
SPECIAL AREA ARCHITECTURAL DESIGN REVIEW

Location: CB South POA office, 61 Teocalli Road, Crested Butte, CO 81224

Join virtually: Email staff@cbsouth.net for a Zoom invitation

PLEASE TAKE NOTICE THAT a CB South Property Owners Association Design Review Committee meeting will be held on Thursday, September 18, 2025, at 5:30 p.m. for the purpose of considering the following: *Design Review* for the application for **Design Review for Gerlt, Single Family Residence, Lot 3, Block 29, Filing #4 AKA 97 Barbra Place.** A complete set of plans can be viewed at the Crested Butte South P.O.A. Office, 61 Teocalli Road by appointment.

There is a 14-day public comment period in which comments regarding the above-referenced project may be submitted in writing to the Design Review Committee. The 14-day public comment period shall be from September 4, 2025 to September 18, 2025. Comments may be submitted to the CB South Design Review Manager by email at drcmanager@cbsouth.net, by mail or in person to the address listed above. Comments must be professional.

Published in the *Crested Butte News*. Issues of August 29, September 5 and 12, 2025 #082906



SOUTH PERSPECTIVE

1

No Scale



NORTH PERSPECTIVE

LEGALS@CRESTEDBUTTENNEWS.COM

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF MT. CRESTED BUTTE COLORADO REPEALING AND REENACTING CHAPTER 19 OF THE CODE OF THE TOWN OF MT. CRESTED BUTTE, COLORADO IN ORDER TO ALIGN TAX ADMINISTRATION AND ENFORCEMENT PROCESSES THROUGHOUT THE TOWN'S TAXATION SYSTEM

WHEREAS, the Town of Mt. Crested Butte, Colorado ("Town") is a Colorado home-rule municipality governed by its Town Council ("Council") having all the powers conferred by Article XX of the Colorado Constitution; and WHEREAS, pursuant to Article XI, Section A, of the Town's Home Rule Charter, the Council is authorized to impose sales, use, and other excise taxes following approval of said taxes by a majority of the registered qualified electors voting at a regular election; and WHEREAS, the Council has previously adopted various voter approved taxes codified as Chapter 19 of the Code of the Town of Mt. Crested Butte ("Code"); and WHEREAS, staff has experienced difficulties in administering the Town's tax system as the enforcement measures existing within the Code are not uniform; and

WHEREAS, the Council desires to clarify the Code's language to ensure it creates a uniform collection, enforcement, and administration process for the Town's sales and excise taxes; and WHEREAS, the desired Code simplification does not enact a new tax, effectuate a tax policy change, nor raise revenue without voter approval in compliance with Article X, Section 20 of the Colorado Constitution. NOW, THEREFORE, BE IT ORDAINED

fees, auction fees and costs, prosecution and attorney fees.

"Commercial" relates to or is connected with trade and traffic or commerce in general.

"Commercial packaging materials" means containers, labels, and/or cases, that become part of the finished product to the purchaser, used by or sold to a person engaged in manufacturing, compounding, wholesaling, jobbing, retailing, packaging, distributing or bottling for sale, profit or use, and is not returnable to said person for reuse. Commercial packaging materials does not include commercial shipping materials.

"Commercial shipping materials" means materials that do not become part of the finished product to the purchaser which are used exclusively in the shipping process. Commercial shipping materials include, but are not limited to, containers, labels, pallets, banding material and fasteners, shipping cases, shrink wrap, bubble wrap or other forms of binding, padding or protection.

"Community organization" means a nonprofit entity organized and operated exclusively for the promotion of social welfare, primarily engaged in promoting the common good and general welfare of the community, so long as: (1) no part of the net earnings of which inures to the benefit of any private shareholder or individual; (2) no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; and (3) which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

"Completion of work" shall mean the is-

suance of a certificate of occupancy, or in the event no certificate of occupancy is required, the date of the approval of the final inspection as noted on the permit record card and in the building official's permit file.

"Construction equipment" means any equipment, including mobile machinery and mobile equipment, which is used to erect, install, alter, demolish, repair, remodel, or otherwise make improvements to any real property, building, structure or infrastructure.

"Construction and building materials" means tangible personal property which, when combined with other tangible personal property, loses its identity to become an integral and inseparable part of a completed structure or project, including public and private improvements. Construction and building materials include, but are not limited to, such things as: asphalt, bricks, builders' hardware, caulking materials, cement, concrete, conduit, electric wiring, fixtures and connections, fireplace inserts, electrical heating and cooling equipment, flooring, glass, gravel, insulation, lath, lead, lime, lumber, macadam, millwork, mortar, oil, paint, piping, pipe valves and pipe fittings, plaster, plumbing fixtures, putty, reinforcing mesh, road base, roofing, and, sanitary sewer pipe, sheet metal site lighting, steel, stone, stucco, tile, trees, shrubs and other landscaping materials, wall board, wall coping, wallpaper, weather stripping, wire and wire netting, screen, water mains and meters, wood preserver and large appliances including refrigerators, dishwashers, stoves, washer & dryers and built-in microwaves. Countertop appliances are excluded (i.e. toaster oven, countertop microwave).

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The above materials, when used for forms, or other items which do not remain as an integral or inseparable part of a completed structure or project, are not construction materials.

“Consumer” means any person in the Town who purchases, uses, stores, distributes or otherwise consumes tangible personal property or taxable services, purchased from sources inside or outside the Town.

“Contract auditor” means a duly authorized agent designated by the taxing authority and qualified to conduct tax audits on behalf of and pursuant to an agreement with the Town.

“Contractor” means any person who shall build, construct, reconstruct, alter, expand, modify, or improve any building, dwelling, structure, infrastructure, or other improvement to real property for another party pursuant to an agreement. For purposes of this definition, contractor also includes subcontractor. “Cover charge” means a charge paid to enter a club or similar entertainment establishment which may, or may not, entitle the patron paying such charge to receive tangible personal property, such as retail, food and/or beverages. “Data processing equipment” means any equipment or system of equipment used in the storage, manipulation, management, display, reception or transmission of information.

“Digital product” means an electronic product including, but not limited to: (1) “digital images” which means works that include, but are not limited to, the following that are generally recognized in the ordinary and usual sense as “photographs,” “logos,” “cartoons,” or “drawings;” (2) “digital audio-visual works” which means a series of related images which, when shown in succession, impart an impression of motion, together with accompanying sounds, if any; (3) “digital audio works” which means works that result from the fixation of a series of musical, spoken, or other sounds, including ringtones. For purposes of the definition of “digital audio works,” “ringtones” means digitized sound files that are downloaded onto a device and that may be used to alert the customer with respect to a communication; and (4) “digital books” which means works that are generally recognized in the ordinary and usual sense as “books.”

“Distribution” means the act of distributing any article of tangible personal property for use or consumption, which may include, but not be limited to, the distribution of advertising gifts, shoppers guides, catalogs, directories, or other property given as prizes, premiums, or for goodwill or in conjunction with the sales of other commodities or services.

“Dual residency” means those situations including, but not limited to, where a person maintains a residence, place of business or business presence, both within and outside the town. A person shall be deemed to have established a legitimate residence, place of business or business presence outside of the town for purposes of dual residency if the person has a physical structure owned, leased or rented by such person which is designated by street number or road location outside of the town, has within it a telephone or telephones in the name of such person and conducts business operations on a regular basis at such location in a manner that includes the type of business activities for which the business (person), as defined in this Code, is organized.

“Dwelling unit” means a building or any portion of a building designed for occupancy as complete, independent living quarters for one or more persons, having direct access from the outside of the building or through a common hall and having living, sleeping, kitchen and sanitary facilities for the exclusive use of the occupants.

“Economic nexus” means the connection between the town and a person not having a physical nexus in the State of Colorado, which connection is established when the person or marketplace facilitator makes retail sales into the town, and:

(1) In the previous calendar year, the person, which includes a marketplace facilitator, has made retail sales into the state exceeding the amount specified in C.R.S. § 39-26-102(3)(c);

(2) In the current calendar year, 90 days has passed following the month in which the person, which includes a marketplace facilitator, has made retail sales into the state exceeding the amount specified in C.R.S. §

39-26-102(3)(c).

This definition does not apply to any person who is doing business in this state but otherwise applies to any other person.

“Engaged in business in the town” means performing or providing services or selling, leasing, renting, delivering or installing tangible personal property, products, or services for storage, use or consumption, within the town.

Engaged in business in the town includes, but is not limited to, any one of the following activities by a person: (1) directly, indirectly, or by a subsidiary maintains a building, store, office, salesroom, warehouse, or other place of business within the taxing jurisdiction; (2) sends one or more employees, agents or commissioned sales persons into the taxing jurisdiction to solicit business or to install, assemble, repair, service, or assist in the use of its products, or for demonstration or other reasons; (3) maintains one or more employees, agents or commissioned sales persons on duty at a location within the taxing jurisdiction; (4) owns, leases, rents or otherwise exercises control over real or personal property within the taxing jurisdiction; (5) retailer or vendor in the State of Colorado that makes more than one delivery into the taxing jurisdiction within a 12 month period; or (6) makes retail sales sufficient to meet the definitional requirements of economic nexus as set forth in this section.

“Factory built housing” means a manufactured home or modular home.

“Farm closeout sale” means full and final disposition of all tangible personal property previously used by a farmer or rancher in farming or ranching operations which are being abandoned.

“Finance director” means finance director for the Town of Mt. Crested Butte, Colorado, or such other person designated by the town; finance director shall also include such person’s designee.

“Food for home consumption” means food for domestic home consumption as defined in 7 U.S.C. Section 2012 (k) (2014), as amended, for purposes of the supplemental nutrition assistance program, or any successor program, as defined in 7 U.S.C. Section 2012 (t), as amended; except that “food” does not include carbonated water marketed in containers; chewing gum; seeds and plants to grow foods; prepared salads and salad bars; packaged and unpackaged cold sandwiches; deli trays; and hot or cold beverages served in unsealed containers or cups that are vended by or through machines or non-coin-operated coin-collecting food and snack devices on behalf of a vendor.

“Garage sales” means sales of tangible personal property, except automotive vehicles, occurring at the residence of the seller, where the property to be sold was originally purchased for use by members of the household where such sale is being conducted. The term includes, but is not limited to, yard sales, estate sales, and block sales.

“Gross sales” means the total amount received in money, credit, property, or other consideration valued in money for all sales, leases, or rentals of tangible personal property, lodging, or services. “Internet access services” means services that provide or enable computer access by multiple users to the Internet, but shall not include that portion of packaged or bundled services providing phone or television cable services when the package or bundle includes the sale of Internet access services.

“Internet subscription service” means software programs, systems, data and applications available online through rental, lease or subscription, that provide information and services including, but not limited to, data linking, data research, data analysis, data filtering or record compiling.

“License” means a Town of Mt. Crested Butte tax license.

“Linen services” means services involving provision and cleaning of linens, including, but not limited to, rags, uniforms, coveralls, and diapers.

“Lodging services” means the furnishing of rooms or accommodations, or facilitation of provision, by any person, partnership, association, corporation, estate, representative capacity, or any other combination of individuals by whatever name known to a person who for a consideration including barter, trade or timesharing uses, possesses, or has the right to use or possess any room or other accommodation, including but not limited to a hotel, inn, bed and breakfast residence, apartment, lodging house, motor hotel, guesthouse, guest ranch, trailer coach, mobile home, auto camp, trailer court or park, condominium, single or multiple-family residential

unit, any portion thereof or other area which accommodates a guest or similar establishment for a period of less than 30 days under any rental agreement, lease, sharing or trade agreement, concession, permit, right of access, license to use, or other agreement, or otherwise. Lodging Services include includes all fees charged as a condition of, or related to, obtaining the provision or facilitation of provision of lodging including, but not limited to, administrative, assessment, cleaning, host, reservation, resort, service, or similar fees.

“Machinery” means any apparatus consisting of interrelated parts used to produce an article of tangible personal property. The term includes both the basic unit and any adjunct or attachment necessary for the basic unit to accomplish its intended function.

“Manufactured home” means any pre-constructed building unit or combination of preconstructed building units, without motive power, where such unit or units are manufactured in a factory or at a location other than the residential site of the completed home, which is designed and commonly used for occupancy by persons for residential purposes, in either temporary or permanent locations, and which unit or units are not licensed as a vehicle.

“Manufacturing” means the operation or performance of an integrated series of operations which places a product, article, substance, commodity, or other tangible personal property in a form, composition or character different from that in which it was acquired whether for sale or for use by a manufacturer.

The change in form, composition or character must result in a different product having a distinctive name, character or use from the raw or prepared materials.

“Marketplace” means a physical or electronic forum, including, but not limited to, a store, a booth, an internet website, a catalog, or a dedicated sales software application, where tangible personal property taxable products, or taxable services are offered for sale.

“Marketplace facilitator” means a person who:

(1) Contracts with a marketplace seller or multichannel seller to facilitate for consideration, regardless of whether or not the consideration is deducted as fees from the transaction, the sale of the marketplace seller’s tangible personal property, products, or services through the person’s marketplace;

(2) Engages directly or indirectly, through one or more affiliated persons, in transmitting or otherwise communicating the offer or acceptance between a purchaser and the marketplace seller or multichannel seller; and

(3) Either directly or indirectly, through agreements or arrangements with third parties, collects payment from the purchaser on behalf of the seller.

Marketplace facilitator does not include a person that exclusively provides internet advertising services or lists products for sale, and that does not otherwise meet this definition.

“Marketplace seller” means a person, regardless of whether or not the person is engaged in business in the town, which has an agreement with a marketplace facilitator and offers for sale tangible personal property, lodging, products, or services through a marketplace owned, operated, or controlled by a marketplace facilitator.

“Mobile machinery and self-propelled construction equipment” means those vehicles, self-propelled or otherwise, which are not designed primarily for the transportation of persons or cargo over the public highways, and those motor vehicles which may have originally been designed for the transportation of persons or cargo over the public highways, and those motor vehicles which may have originally been designed for the transportation of persons or cargo but which have been redesigned or modified by the mounting thereon of special equipment or machinery, and which may be only incidentally operated or moved over the public highways. This definition includes, but is not limited to, wheeled vehicles commonly used in the construction, maintenance, and repair of roadways, the drilling of wells, and the digging of ditches.

“Modular home” means any structure that consists of multiple sections fabricated, formed or assembled in manufacturing facilities for installation and assembly at the building site, and is constructed to the building codes adopted by the State Division of Housing, created in section 24-32-706, C.R.S., and is designed to be installed

on a permanent foundation.

“Multichannel seller” means a retailer or vendor that offers for remote sale tangible personal property, commodities, or services through a marketplace owned, operated, or controlled by a marketplace facilitator, and through other means.

“Newspaper” means a publication, printed on newsprint, intended for general circulation, and published regularly at short intervals, containing information and editorials on current events and news of general interest. The term “newspaper” does not include: magazines, trade publications or journals, credit bulletins, advertising inserts, circulars, directories, maps, racing programs, reprints, newspaper clipping and mailing services or listings, publications that include an updating or revision service, or books or pocket editions of books.

“Online garage sales” means sales of tangible personal property, except automotive vehicles, occurring online, where the property to be sold was originally purchased for use by the seller or members of the seller’s household. “Owner” for, purposes of the short-term rental tax, means any person furnishing short-term rentals as such are defined in the Section 11-1 of the town code.

“Person” means any individual, firm, partnership, joint venture, corporation, estate or trust, receiver, trustee, assignee, lessee, or any person acting in a fiduciary or representative capacity, whether appointed by court or otherwise, or any group or combination acting as a unit.

“Photovoltaic system” means a power system designed to supply usable solar power by means of photovoltaics, a method of converting solar energy into direct current electricity using semiconducting materials that create voltage or electric current in a material upon exposure to light. It consists of an arrangement of several components, including solar panels to absorb and convert sunlight into electricity, a solar inverter to change the electric current from DC to AC, as well as mounting, cabling, metering systems and other electrical accessories to set up a working system.

“Place or event open to the public” means any place or event, the admission or access to which is open to members of the public upon payment of a charge or fee. This term includes, without limitation, the following places and events when a charge or fee for admission to such places and events is imposed upon members of the public:

(1) Any performance of a motion picture, stage show, play, concert, or other manifestation of the performing arts;

(2) Any sporting or athletic contest, exhibition, or event, whether amateur or professional;

(3) Any lecture, rally, speech, or dissertation;

(4) Any showing, display, or exhibition of any type, such as an art exhibition;

(5) Any restaurant, tavern, lounge, bar, or club, whether the admission is called a “cover charge,” “door charge,” or any other such term;

(6) The use of a ski lift or ski tow, or ski facility; and

(7) Any ski instruction.

“Preprinted newspaper supplements” shall mean inserts, attachments, or supplements circulated in newspapers that are primarily devoted to advertising; and the distribution, insertion, or attachment of which is commonly paid for by the advertiser.

“Prescription drugs for animals” means a drug which, prior to being dispensed or delivered, is required by the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. section 301, et seq., as amended, to state at a minimum the symbol “Rx Only” and is dispensed in accordance with any order in writing, dated and signed by a licensed veterinarian specifying the animal for which the medicine or drug is offered and directions, if any, to be placed on the label.

“Prescription drugs for humans” means a drug which, prior to being dispensed or delivered, is required by the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. section 301, et seq., as amended, to state at a minimum the symbol “Rx Only” and is dispensed in accordance with any written or electronic order dated and signed by a licensed practitioner of the healing arts, or given orally by a practitioner and immediately reduced to writing by the pharmacist, assistant pharmacist, or pharmacy intern, specifying the name and any required information of the patient for whom the medicine, drug or poison is offered and directions, if any, to be

placed on the label.

“Price or purchase price” means the aggregate value measured in currency paid or delivered or promised to be paid or delivered in consummation of a sale, without any discount from the price on account of the cost of materials used, labor or service cost, and exclusive of any direct tax imposed by the federal government or by this article, and, in the case of all retail sales involving the exchange of property, also exclusive of the fair market value of the property exchanged at the same time and place of the exchange, if:

(1) Such exchanged property is to be sold thereafter in the usual course of the retailer’s business; or

(2) Such exchanged property is a vehicle and is exchanged for another vehicle and both vehicles are subject to licensing, registration, or certification under the laws of this state, including, but not limited to, vehicles operating upon public highways, off-highway recreation vehicles, watercraft, and aircraft. Any money or other consideration paid over and above the value of the exchanged property is subject to tax.

Price or purchase price includes:

(1) The amount of money received or due in cash and credits

(2) Property at fair market value taken in exchange but not for resale in the usual course of the retailer’s business.

(3) Any consideration valued in money, whereby the manufacturer or someone else reimburses the retailer for part of the purchase price and other media of exchange.

(4) The total price charged on credit sales including finance charges which are not separately stated at the time of sale. An amount charged as interest on the unpaid balance of the purchase price is not part of the purchase price unless the amount added to the purchase price is included in the principal amount of a promissory note; except the interest or carrying charge set out separately from the unpaid balance of the purchase price on the face of the note is not part of the purchase price. An amount charged for insurance on the property sold and separately stated at the time of sale is not part of the purchase price.

(5) Installation, applying, remodeling or repairing the property, delivery and wheeling-in charges included in the purchase price and not separately stated.

(6) Transportation and other charges to effect delivery of tangible personal property to the purchaser.

(7) Indirect federal manufacturers’ excise taxes, such as taxes on automobiles, tires and floor stock.

(8) The gross purchase price of articles sold after manufacturing or after having been made to order, including the gross value of all the materials used, labor and service performed and the profit thereon.

Price or purchase price shall not include:

(1) Any sales or use tax imposed by the State of Colorado or by any political subdivision thereof.

(2) The fair market value of property exchanged if such property is to be sold thereafter in the retailers’ usual course of business. This is not limited to exchanges in Colorado. Out of state trade-ins are an allowable adjustment to the purchase price.

(3) Discounts from the original price if such discount and the corresponding decrease in sales tax due is actually passed on to the purchaser, and the seller is not reimbursed for the discount by the manufacturer or someone else. An anticipated discount to be allowed for payment on or before a given date is not an allowable adjustment to the price in reporting gross sales

“Private communications services” means telecommunications services furnished to a subscriber, which entitles the subscriber to exclusive or priority use of any communication channel or groups of channels, or to the exclusive or priority use of any interstate inter-communications system for the subscriber’s stations.

“Prosthetic devices for animals” means any artificial limb, part, device or appliance for animal use which replaces a body part or aids or replaces a bodily function; is designed, manufactured, altered or adjusted to fit a particular patient; and is prescribed by a licensed veterinarian. Prosthetic devices include, but are not limited to, prescribed auditory, ophthalmic or ocular, cardiac, dental, or orthopedic devices or appliances, and oxygen concentrators with related accessories.

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“Prosthetic devices for humans” means any artificial limb, part, device or appliance for human use which replaces a body part or aids or replaces a bodily function; is designed, manufactured, altered or adjusted to fit a particular patient; and is prescribed by a licensed practitioner of the healing arts. Prosthetic devices include, but are not limited to, prescribed auditory, ophthalmic or ocular, cardiac, dental, or orthopedic devices or appliances, and oxygen concentrators with related accessories.

“Purchase or sale” means the acquisition for any consideration by any person of tangible personal property, other taxable products or taxable services that are purchased, leased, rented, or sold. These terms include capital leases, installment and credit sales, and property and services acquired by:

(1) Transfer, either conditionally or absolutely, of title or possession or both to tangible personal property, other taxable products, or taxable services;

(2) A lease, lease-purchase agreement, rental or grant of a license, including royalty agreements, to use tangible personal property, other taxable products, or taxable services;

a. The utilization of coin operated devices, except coin-operated telephones, which do not vend articles of tangible personal property shall be considered short-term rentals of tangible personal property.

(3) Performance of taxable services; or

(4) Barter or exchange for other tangible personal property, other taxable products, or services.

The terms purchase and sale do not include:

(1) A division of partnership assets among the partners according to their interests in the partnership;

(2) The transfer of assets of shareholders in the formation or dissolution of professional corporations, if no consideration including, but not limited to, the assumption of a liability is paid for the transfer of assets;

(3) The dissolution and the pro rata distribution of the corporation's assets to its stockholders, if no consideration including, but not limited to, the assumption of a liability is paid for the transfer of assets;

(4) A transfer of a partnership or limited liability company interest;

(5) The transfer of assets to a commencing or existing partnership or limited liability company, if no consideration including, but not limited to, the assumption of a liability is paid for the transfer of assets;

(6) The repossession of personal property by a chattel mortgage holder or foreclosure by a lienholder;

(7) The transfer of assets from a parent company to a subsidiary company or companies which are owned at least eighty percent by the parent company, which transfer is solely in exchange for stock or securities of the subsidiary company;

(8) The transfer of assets from a subsidiary company or companies which are owned at least eighty percent by the parent company to a parent company or to another subsidiary which is owned at least 80% by the parent company, which transfer is solely in exchange for stock or securities of the parent corporation or the subsidiary which received the assets;

(9) The transfer of assets between parent and closely held subsidiary companies, or between subsidiary companies closely held by the same parent company, or between companies which are owned by the same shareholders in identical percentage of stock ownership amounts, computed on a share-by-share basis, when a tax imposed by this article was paid by the transferor company at the time it acquired such assets, except to the extent that there is an increase in the fair market value of such assets resulting from the manufacturing, fabricating, or physical changing of the assets by the transferor company. To such an extent any transfer referred to in this paragraph (9) shall constitute a sale. For the purposes of this paragraph (9), a closely held subsidiary corporation is one in which the parent company owns stock possessing or membership interest at least 80% of the total combined voting power of all classes of stock entitled to vote and owns at least 80% of the total number of shares of all other classes of stock. “Recreation services” means all services relating to athletic or entertainment participation events including

but not limited to snow skiing, pool, golf, billiards, skating, tennis, bowling, health/athletic club memberships, coin operated amusement devices, video games, and video club memberships. “Renewable energy” means any energy resource that is naturally regenerated over a short time scale and derived directly from the sun (such as thermal, photochemical, and photoelectric), indirectly from the sun (such as wind, hydropower, and photosynthetic energy stored in biomass), or from other natural movements and mechanisms of the environment (such as geothermal and tidal energy). Renewable energy does not include energy resources derived from fossil fuels, waste products from fossil sources, or waste products from inorganic sources.

“Resident” means a person who resides or maintains one or more places of business within the town, regardless of whether that person also resides or maintains a place of business outside of the town.

“Retail sales” means all sales except wholesale sales.

“Retailer” means any person selling, leasing, renting, or granting a license to use tangible personal property or services at retail. The terms “retailer” shall include, but is not limited to, any:

(1) Auctioneer;

(2) Salesperson, representative, peddler or canvasser, who makes sales as a direct or indirect agent of or obtains such property or services sold from a dealer, distributor, supervisor or employer;

(3) Charitable organization or governmental entity which makes sales of tangible personal property to the public, notwithstanding the fact that the merchandise sold may have been acquired by gift or donation or that the proceeds are to be used for charitable or governmental purposes;

(4) Retailer-contractor, when acting in the town of a seller of building supplies, construction materials, and other tangible personal property;

(5) Marketplace facilitator; marketplace seller, or multichannel seller.

“Retailer-contractor” means a contractor who is also a retailer of building supplies, construction materials, or other tangible personal property, and purchases, manufactures, or fabricates such property for sale (which may include installation), repair work, time and materials jobs, and/or lump sum contracts.

“Return” means any form prescribed by the town administration for computing and reporting a total tax liability.

“Sales tax” means the tax that is collected or required to be collected and remitted by a retailer on sales taxed under this Code.

“School” means a public or nonpublic school for students in kindergarten through 12th grade or any portion thereof.

“Security system services” means electronic alarm and/or monitoring services. Such term does not include non-electronic security services such as consulting or human or guard dog patrol services.

“Seller” means a person or business that sells goods, services, admission, or accommodations to a buyer. Seller may also be referred to as retailer, owner, lessee, operator, representative, marketplace facilitator, vendor, etc.

“Soft drink” means a nonalcoholic beverage that contains natural or artificial sweeteners. “Soft drink” does not include beverages that contain milk or milk products, soy, rice, or similar milk substitutes, or greater than 50% of vegetable or fruit juice by volume.

“Software program” means a sequence of instructions that can be measured, interpreted and executed by an electronic device (e.g. a computer, tablets, smart phones) regardless of the means by which it is accessed or the medium of conveyance. Software program includes: (1) custom software program, which is a software program prepared to the special order or specifications of a single customer; (2) pre-written software program, which is a software program prepared for sale or license to multiple users, and not to the special order or specifications of a single customer. Pre-written software is commonly referred to as “canned,” “off-the-shelf (“COTS”),” “mass produced” or “standardized;” (3) modified software, which means pre-written software that is altered or enhanced by someone other than the purchaser to create a program for a particular user; and (4) the generic term “software,” “software application,” as well as “updates,” “upgrades,” “patches,” “user exits,” and any items which add or extend functionality to existing software programs. “Software as a service” means software

that is rented, leased or subscribed to from a provider and used at the consumer's location, including, but not limited to, applications, systems or programs.

“Software license fee” means a fee charged for the right to use, access, or maintain software programs.

“Software maintenance agreement” means an agreement, typically with a software provider, that may include: (1) provisions to maintain the right to use the software; (2) provisions for software upgrades including code updates, version updates, code fix modifications, enhancements, and added or new functional capabilities loaded into existing software; or (3) technical support.

“Solar thermal systems” means a system whose primary purpose is to use energy from the sun to produce heat or cold for: (1) heating or cooling a residential or commercial building; (2) heating or cooling water; or (3) any industrial, commercial, or manufacturing process.

“Sound system services” means the provision of broadcast or pre-recorded audio programming to a building or portion thereof. Such term does not include installation of sound systems where the entire system becomes the property of the building owner or the sound system service is for presentation of live performances.

“Special sales event” means any sales event which includes more than three vendors, taking place at a single location for a limited period of time not to exceed seven consecutive days.

“Storage” means any keeping or retention of, or to exercise dominion or control over, or possession of, for any length of time, tangible personal property not while in transit but on a stand-still basis for future use when leased, rented or purchased at retail from sources either within or without the town from any person or vendor.

“Tangible personal property” means personal property that can be one or more of the following: seen, weighed, measured, felt, touched, stored, transported, exchanged, or that is in any other manner perceptible to the senses. “Tax” means the use tax due from a consumer or the sales tax due from a retailer who also consumes.

“Tax deficiency or deficiency” means any amount of tax, penalty, interest, or other fee that is not reported and/or not paid on or before the date that any return or payment of the tax is required under the terms of this Code.

“Taxable sales” means gross sales less any exemptions and deductions specified in this Code. “Taxable services” means services subject to tax pursuant to this Code.

“Taxpayer” means any person obligated to collect and/or pay tax under the terms of this Code.

“Telecommunications service” means the service of which the object is the transmission of any two-way interactive electronic or electromagnetic communications including, but not limited to, voice, image, data and any other information, by the use of any means, but not limited to, wire, cable, fiber optical cable, microwave, radio wave, Voice over Internet Protocol (VoIP), or any combinations of such media, including any form of mobile two-way communication. “Telecommunications service” does not include separately stated non-transmission services which constitute computer processing applications used to act on the information to be transmitted.

“Television and entertainment services” means audio or visual content, that can be transmitted electronically by any means, for which a charge is imposed.

“Therapeutic device” means devices, appliances, or related accessories that correct or treat a human physical disability or surgically created abnormality.

“Toll free telecommunications service” means a telecommunications service that allows a caller to dial a number without incurring an additional charge for the call.

“Total tax liability” means the total of all tax, penalties, or interest owed by a taxpayer and shall include sales tax collected in excess of such tax computed on total sales.

“Total valuation” means the cost of the entire project excluding land, design costs (architecture and engineering), water and sewer tap fees and building permit fees.

“Town” means the municipality of the Town of Mt. Crested Butte, Colorado. “Transient/temporary sale” means a sale by any person who engages in a temporary business of selling and delivering goods within the town for a period of no more than seven consecutive days.

“Transient/temporary vendor” means any person who engages in the business of transient/temporary sales.

“Use” means the exercise, for any length of time by any person within the town of any right, power or dominion over tangible personal property or services when rented, leased or purchased at retail from sources either within or without the town from any person or vendor or used in the performance of a contract in the town whether such tangible personal property is owned or not owned by the taxpayer. Use also includes the withdrawal of items from inventory for consumption.

“Use tax” means the tax paid or required to be paid by a consumer for using, storing, distributing, or otherwise consuming tangible personal property or taxable services inside the town.

“Vendor” means any person making sales of or furnishing lodging services to a purchaser, and includes, but is not limited to, a marketplace facilitator, marketplace seller, or multichannel seller, and shall include, without limitation, online travel companies to the maximum extent permitted by law.

“Wholesale sales” means a sale by wholesalers to retailers, jobbers, dealers, or other wholesalers for resale and does not include a sale by wholesalers to users or consumers not for resale; latter types of sales shall be deemed to be retail sales and shall be subject to the provisions of this chapter.

“Wholesaler” means any person doing an organized wholesale or jobbing business and selling to retailers, jobbers, dealers, or other wholesalers, for the purpose of resale, and not for storage, use, consumption, or distribution.

19-17.5 Marketplace sales.

(a)

(1) A marketplace facilitator engaged in business in the town is required to collect and remit the applicable tax on all taxable sales made by the marketplace facilitator, or facilitated by it for marketplace sellers or multichannel sellers to customers, whether or not the marketplace seller for whom sales are facilitated would have been required to collect the applicable tax had the sale not been facilitated by the marketplace facilitator.

(2) A marketplace facilitator shall assume all the duties, responsibilities, and liabilities of a retailer or owner as defined in section 19-17. Marketplace facilitators shall be liable for the taxes collected from marketplace sellers or multichannel sellers. The town may recover any unpaid taxes, penalties, and interest from the marketplace facilitator that is responsible for collecting on behalf of marketplace sellers or multichannel sellers.

(3) The liabilities, obligations, and rights set forth under this article are in addition to any duties and responsibilities of the marketplace facilitator has under this article if it also offers for sale tangible personal property, products, admissions, lodging, or services through other means.

(4) A marketplace seller, with respect to sales of tangible personal property, lodging, products, admissions, or services made in or through a marketplace facilitator's marketplace, does not have the liabilities, obligations, or rights of a retailer under this article if the marketplace seller can show that such sale was facilitated by a marketplace facilitator:

a. With whom the marketplace seller has a contract that explicitly provides that the marketplace facilitator will collect and remit sales tax on all sales subject to tax under this article; or

b. From whom the marketplace seller requested and received in good faith a certification that the marketplace facilitator is registered to collect sales tax and will collect sales tax on all sales subject to tax under this article made in or through the marketplace facilitator's marketplace.

(5) If a marketplace seller makes a sale that is not facilitated by a licensed marketplace facilitator, the marketplace seller is subject to all of the same licensing, collection, remittance, filing and recordkeeping requirements as any other retailer.

(b) Auditing. With respect to any sale, the town shall solely audit the

marketplace facilitator for sales made by marketplace sellers or multichannel sellers but facilitated by the marketplace facilitator. The town will not audit or otherwise assess tax against marketplace sellers or multichannel sellers for sales facilitated by a marketplace facilitator.

19-18 Rate; imposition and collection; distribution.

(a) Sales tax. There is hereby levied a tax or excise upon all sales of tangible personal property and services specified in section 19-20(a). For transactions consummated or contracts entered into on or after January 1, 2010, the rate levied shall be 5%.

(b) Imposition and collection. The tax specified in this section is imposed upon the purchaser. Any seller engaged in business in the town shall collect the tax and remit it to the town pursuant to the schedule set forth in this article.

(c) Distribution. Except as specified in this subsection, the town shall distribute all sales tax receipts first for costs of administration and collection of sales tax, next for the fulfillment of any sales tax bond covenants, and finally, for any lawful purpose of the town.

(d) The tax imposed in this section shall continue to be levied and collected until amended or repealed by ordinance.

(e) The tax imposed in this article shall be in addition to all other taxes imposed by law.

19-19 Tax schedule.

The sales tax imposed under this chapter shall be computed and collected in accordance with schedules, systems and regulations approved by the executive director of the Colorado Department of Revenue.

19-20 Transactions and items subject to tax.

(a) The tax levied by section 19-18(a) shall apply to the price of the following:

(1) Tangible personal property that is sold, leased, or rented, whether or not such property has been included in a previous taxable transaction.

(2) Telecommunications service, access services, and WATS/800 service.

(3) Installation in the town of equipment required to receive or transmit telecommunication service.

(4) Food or drink served or furnished in or by restaurants, cafes, lunch counters, cafeterias, hotels, drug stores, social clubs, nightclubs, cabarets, resorts, snack bars, caterers, carry-out shops and other like places of business at which prepared food or drink, prepared salads in salad bars, cold sandwiches, and deli trays are regularly sold, including sales from pushcarts, motor vehicles, and other mobile facilities and vending machines.

(5) Gas, electricity, and steam furnished for domestic, commercial, or industrial consumption.

(6) Pay television.

(7) Services of an operator when furnished with the lease or rental of tangible personal property if such services are not separately stated.

(8) Coin-operated devices that dispense tangible personal property.

(9) Security system and sound system services, whether purchased or leased.

(10) Linen services.

(11) Dry cleaning services.

(12) Automotive vehicles repair services.

(13) Meals sold to employees.

(14) The total price paid for lodging services by a consumer, including any fee, surcharge, or other service charge paid.

19-21 Exemptions from sales tax.

(a) The tax levied by section 19-18(a) shall not apply to the following:

(1) Automotive vehicles sold to nonresidents of the town for registration outside the town.

(2) Tangible personal property when both of the following conditions exist:

a. The sales are to individuals who reside or businesses which are located outside the town, and

b. The articles purchased are delivered to the purchaser outside the town by common carrier or by the conveyance of the seller or by mail, and such articles delivered are used outside the town.

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- (3) The sale and purchase of medical supplies, prescription drugs for animals, and therapeutic devices.
- (4) Cigarettes.
- (5) All direct sales to charitable organizations in the conduct of their regular charitable functions and activities, when billed to and paid for by the charitable organization.
- (6) All sales of construction and building materials to contractors and subcontractors for use in the building, erection, alteration, or repair of structures, highways, roads, streets, and other public works owned or used by charitable organizations in the conduct of their regular charitable functions and activities.
- (7) All direct sales to the United States Government, the State of Colorado, its departments or institutions, and the political subdivisions thereof in their governmental capacities only, when billed to and paid for by the governmental entity.
- (8) All sales of construction and building materials to contractors and subcontractors for use in the building, erection, alteration, or repair of structures, highways, roads, streets, and other public works owned or used by the United States Government, the State of Colorado, its departments and institutions, or the political subdivisions thereof, in their governmental capacities only.
- (9) All sales which the town is prohibited from taxing under the Constitution or laws of the United States, or the Constitution or laws of the State of Colorado.
- (10) All sales of construction and building materials to a common carrier by rail operating in interstate or foreign commerce for use by such common carrier in construction and maintenance of its railroad tracks.
- (11) Motor fuel upon which there has been accrued or paid either the gasoline tax or special fuel tax, required by Article 27 of Title 39, C.R.S., and which is not subject to refund.
- (12) Neat cattle, sheep, lambs, fish for stock purposes, swine and goats; mares and stallions for breeding purposes.
- (13) Feed for livestock or poultry, seeds, and orchard trees when such products are to be used in the commercial production of livestock or crops.
- (14) All wholesale sales.
- (15) Tangible personal property sold to a person engaged in manufacturing or processing for sale when the product being manufactured or processed is transformed in fact by the addition of the property, and such property becomes a constituent part of the finished product.
- (16) Exempt commercial packaging materials.
- (17) Newsprint and printer's ink for use by publishers and commercial printers.
- (18) Newspapers and pre-printed newspaper supplements which become attached to or inserted in and distributed with newspapers.
- (19) Tangible personal property sold for rental or leasing inventory, including but not limited to coin operated devices, provided that such property is not otherwise used except for customer demonstration or display.
- (20) Labor sold with tangible personal property, if such labor is stated separately on the invoice from the tangible personal property sold; except that manufacturing or fabricating or other processing labor is never exempt.
- (21) Construction materials, if the purchaser of such materials presents to the retailer a building permit which evidences that a use tax on such materials has been paid or is required to be paid to the town or a municipality.
- (22) Tangible personal property sold through coin-operated devices for a price of fifteen cents (\$0.15) or less.
- (23) The sale of food for home consumption.
- (24) All sales of aircraft used or purchased for use in interstate commerce by a commercial airline.
- (25) Forty-eight percent of the

purchase price of factory-built housing, as such housing is defined in Section 24-32-703(3), C.R.S., shall be exempt from taxation under this article.

(26) The sale of recreation services.

(27) The retail delivery fee consisting of the community access retail delivery fee imposed in C.R.S. section 24-38.5-303(7), the clean fleet retail delivery fee imposed in C.R.S. section 25-7.5-103(8), the clean transit retail delivery fee imposed in C.R.S. section 43-4-1203(7), the retail delivery fee imposed in C.R.S. section 43-4-218(3), the bridge and tunnel retail delivery fee imposed in C.R.S. section 43-4-805(5)(g.7), and the air pollution mitigation retail delivery fee imposed in C.R.S. section 43-4-1303(8), as such sections existed on June 17, 2021.

(28) The carryout bag fee imposed in C.R.S. section 25-17-505, as such section existed on July 6, 2021.

(b) (Reserved)

19-22 Exemption; burden of proof.

The burden of proving that any retailer or vendor is exempt from collecting or paying sales tax shall be on the retailer or vendor under such reasonable requirements of proof as the finance director may prescribe.

19-23 Deductions and credits.

(a) Deductions from gross sales. If included in reported gross sales, the following are deductible from gross sales:

- (1) Refunds. The price of tangible personal property or taxable services returned by a purchaser when the price and the sales tax collected are refunded in cash or by credit.
- (2) Bad debts charged off. Taxable sales which are represented by accounts not secured by conditional sales contract, rental purchase contract, or security interest, and which are found to be worthless and are actually and properly charged off as bad debts for the purpose of the income tax imposed by the laws of the State of Colorado; provided, however, that if such amounts are thereafter collected by the taxpayers, a tax shall be paid on the amount so collected.
- (3) Interest and finance charges. The amount of interest or finance charges on credit extended in connection with any sale, if the interest or finance charges are separately stated from the price.

(b) Credits from tax due:

- (1) Vendor's fee: A retailer's collection and remittance expense equal to three and one-third (3 1/3) percent of the sum of the sales tax computed and any excess tax collected may be taken as a credit against sales tax paid on or before the due date. Such vendor's fee shall be forfeited for any sales tax that is not reported and paid by the due date. Forfeiture of the vendor's fee shall be prima facie evidence that the taxpayer was in violation of this article.
- (2) Amounts previously paid pursuant to a tax levied by a municipality may be credited against the tax due on transactions or items other than construction materials as follows:
 - a. When the present owner or user has previously paid a legally imposed sales or use tax on the transaction or item; except that the amount of such credit shall not exceed the amount of tax on such transaction or item computed at the rate established by section 19-18(a).
 - b. When the present owner or user of construction equipment has not previously paid a legally imposed sales or use tax attributable to any one municipality on the full price of such equipment, the credit shall be the aggregate value of all such taxes paid on such equipment up to the amount of tax due to the town on such equipment.

19-24 Credit sales.

(a) In the case of a sale upon credit, or a contract for sale where the price is paid in installments, and title does not pass until a future date, or a sale secured by a chattel mortgage or a conditional sale, there shall be paid upon each payment that portion of the

total tax which the amount paid bears in relation to the total purchase price.

(b) If a retailer transfers, sells, assigns, or otherwise disposes of an account receivable, then he/she shall be deemed to have received the full balance of the consideration for the original sale and shall be liable for the remittance of the sales tax on the balance of the total sale price not previously reported, except that such transfer, sale, assignment, or other disposition of an account receivable by a retailer to a closely held subsidiary, as defined in section 19-17, shall not be deemed to require the retailer to pay the sales tax on the credit sale represented by the account transferred prior to the time that the customer makes payment on said account.

19-25. Acquisition, inception or cessation of business.

(a) Acquisition of an existing business:

(1) Seller's responsibilities: Any person engaged in business in the town who sells such business shall file a final return. The reporting period shall end on the date of the transfer of ownership of the business.

(2) Purchaser's responsibilities:

- a. Any person who purchases an existing business shall be responsible for determining whether there is any tax due from that business and shall withhold from the initial purchase payment an amount sufficient to cover all such tax due, unless the former owner produces a receipt from the town showing that all tax due has been paid or a certificate from the town that there is no tax due.
- b. Any amount so withheld shall be paid to the town within 10 days of the date of the sale of the business.
- c. Any purchaser who fails to withhold such tax due or fails to pay to the town the amount so withheld within the 10 day period allowed shall, as well as the seller, be liable for any unpaid tax due.

(b) Cessation of business: Every person engaged in business in the town who quits doing business in the town shall file a final return. The reporting period for such return shall end on the last day of business in the town.

DIVISION 2 TAXPAYER'S RESPONSIBILITIES

19-26 Retailer responsible for collection and payment of tax.

Every retailer engaged in business in the town shall be liable and responsible for payment of an amount equivalent to the taxable sales multiplied by the rate established by section 19-18(a), 19-134, 19-152.

(1) Tax added to price. Retailers shall add the tax imposed, or the average equivalent thereof, to the price, showing such tax as a separate and distinct item. Except as provided in this subsection, no retailer shall advertise or hold out or state to the public or to any consumer, directly or indirectly, that the sales tax or any part thereof shall be assumed or absorbed by the retailer, or that it will not be added to the price, or if added, that it or any part thereof shall be refunded.

a. Nothing herein contained shall be deemed to prohibit any retailer selling malt, vinous, or spirituous liquors by the drink from electing to include in his/her purchase price any tax levied under this section 19-18 (a).

b. Sales tax may be included in the price of items sold from coin-operated devices or the price of utilizing such devices.

(2) Tax constitutes debt. Any tax added to the price by a retailer shall constitute a debt from the purchaser to the retailer until paid and shall be recoverable at law in the same manner as other debts.

(3) Excess tax. No retailer shall retain any sales tax collected in excess of the tax computed, but shall report such excess collections on the return for the period in which it was collected and include it in the calculation of tax due.

(4) Disputed tax. When a dispute arises between a retailer and a purchaser who claims that the sale is exempt from the tax,

the retailer shall collect and the purchaser shall pay such tax. The purchaser may then submit a claim for refund to the town within 60 days of the date of purchase. Any such tax refunded by the town will be paid directly to the purchaser.

19-27 Trust status of tax in possession of retailer.

Any and all tax collected by any retailer shall be the property of the town and remain public money in the hands of such retailer, who shall hold the same in trust for the sole use and benefit of the town until paid to the town.

19-28 Filing returns; due date.

(a) Every taxpayer shall file a return, whether or not tax is due, and remit any tax due to the town on or before the twentieth (20th) day of the month following the reporting period. Failure to receive a return does not relieve a taxpayer of its legal responsibility for filing a return on or before the due date.

(b) A retailer engaged in business in the town at two or more locations, whether inside or outside the town, who collects sales tax, may file one return for all such locations, when accompanied by a supplemental schedule showing the gross sales and net taxable sales for each location.

(c) For good cause shown in a written request of a taxpayer, the finance director may extend the time for making returns and paying tax due.

(d) No person shall make any false statement in connection with a return.

19-29 Reporting periods.

(a) Unless otherwise approved, taxpayers must file returns and pay tax as follows:

- (1) Upon approval of the finance director, a taxpayer whose monthly tax is less than \$15 may file returns and pay tax annually, semi-annually, quarterly, or monthly.
- (2) Upon approval of the finance director, a taxpayer whose monthly tax due is less than \$600 may file returns and pay tax quarterly or monthly.
- (3) A taxpayer whose monthly tax due is \$600 or more shall file returns and pay tax monthly.

(b) For single, non-continuous or non-recurring events, including, without limitation, a single performance of a concert, by the 20th of the month following the first day of the event.

(c) The reporting period for a final return shall end on the date of the transfer of ownership or cessation of the business.

(d) The reporting period for a retailer selling tangible personal property at a temporary location or special event inside the town shall end on the day the temporary location closes or special event concludes.

(e) If any taxpayer who has been granted permission to file returns and pay tax on other than a monthly basis becomes delinquent, authorization for such alternate method of reporting may be revoked by the finance director and immediately following notice of such revocation, the taxpayer shall file returns and pay tax on a monthly basis as if the alternate method of reporting and paying the tax had never been granted.

19-30 Duty to keep books and records.

(a) Every person engaged in business in the town shall keep and preserve for at least three years after the date of the taxable transaction suitable records which will allow the accurate determination of the tax due.

(b) Every person shall provide all such records for audit by the town during normal business hours.

DIVISION 3 LICENSING

19-31 License required.

(a) Any person engaged in business in the town must first obtain a tax license.

(b) When business is transacted by one person at two or more separate locations inside the town, a separate license for each place of business shall be required.

19-32 License; application and content.

(a) Persons for whom a license is required shall first submit to the town an application stating the name and address of the person requesting such license; the name of the business being licensed and the character thereof; the location, including the street number of such business; and such other information as may be required by the finance director.

(b) Licenses which are granted shall be issued without fee by the town on the 1st day of the next month following the

license's approval.

(c) Licenses shall be valid until the business ceases operation. Each license shall be numbered and shall show the name, location, and character of business of the licensee.

(d) The finance director may require a deposit from persons applying for a tax license for a single, non-continuing or nonrecurring event.

(e) No license shall be transferable. After any sale of a business, the new owner shall apply for a new license.

19-33 License cancellation or revocation.

(a) Cancellation. The finance director may cancel any license:

(1) Upon receipt of a written notice that he/she taxpayer is no longer engaged in business in the town.

(2) Upon the taxpayer's failure to respond to three consecutive notices of delinquency. The finance director shall give notice to the taxpayer that the license has been cancelled.

(b) Revocation. The finance director may, after a reasonable notice and after a full hearing, issue a finding and order to revoke the license of any person found to have violated any provision of this article.

(c) Appeal. Any person may appeal a finding and order revoking their license in district court, pursuant to Rule 106(a) (4) of the Colorado Rules of Civil Procedure.

(d) No taxpayer shall continue engaging in business in the town after his/her license has been cancelled or revoked.

DIVISION 4 ADMINISTRATION

19-34 Authority of the finance director.

The administration of this article is hereby vested in the finance director.

(1) Forms and procedures.

The finance director shall prescribe forms and administrative procedures for the ascertainment, assessment, and collection of the tax.

(2) Regulations. The finance director may formulate and promulgate, after hearing, appropriate regulations to effectuate the purpose of this article.

(3) Additional information. The finance director may require any person to make additional returns, render statements, furnish records, or make informational reports to determine whether or not such person is liable for payment or collection of the tax.

(4) Subpoenas. The finance director may issue a subpoena to command a person to attend and give testimony or to produce books, accounts, and records.

a. Any subpoena issued under this article shall be served as set forth in the Colorado Rules of Civil Procedure, including the payment of witness fees. When the witness is subpoenaed at the insistence of the town, such fees shall be paid by the town. When a witness is subpoenaed at the insistence of the taxpayer, the finance director may require that the cost of service of the subpoena and the fee be paid by the taxpayer. In the discretion of the finance director, a deposit to cover the cost of the subpoena and witness fees may be required.

b. If a subpoena issued by the finance director is duly served and the respondent fails to attend, give testimony, or to produce books, accounts, and records as commanded, the finance director may request the town attorney to file a motion with the municipal court of the town for an order enforcing the subpoena.

(5) Oaths. The finance director is authorized to administer oaths and take testimony at the hearing.

(6) Agents. The finance director may designate agents to assist in the performance of the duties and responsibilities set forth in this article.

(7) Partial payments. The finance director may accept any partial payment made and apply such payments towards the tax due. Deposit of such payments shall not in any way imply that the remaining balance is or has been abated.

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(8) Notices. Notices required by this article shall be in writing and delivered in person or sent postage paid by first class mail to the last known address of the taxpayer.

19-35 Audit of records.

(a) For the purpose of ascertaining the correct amount of tax due from any person engaged in business in the town the finance director may authorize an agent to conduct an audit by examining any relevant books, accounts, and records of such person.

(b) All books, accounts, and records shall be open at any time during regular business hours for examination by an authorized agent of the finance director. If any taxpayer refuses to voluntarily furnish any of the foregoing information when requested by the finance director or authorized agent, the finance director may issue a subpoena to require that the taxpayer or his/her representative attend a hearing or produce any such books, accounts, and records for examination.

(c) Any tax deficiency or overpayment ascertained through audit shall be computed by one or more of the following methods as the finance director deems appropriate:

(1) By comparing the tax reported and paid on returns to the actual tax due.

(2) By identifying transactions on which the tax was not properly or accurately collected or paid.

(3) By identifying other irregularities in the calculation of tax due.

(d) Any charitable organization claiming exemption under the provisions of this article is subject to audit in the same manner as any other person engaged in business in the town.

19-35.5 Coordinated audit.

(a) Any taxpayer licensed in this town pursuant to section 19-31 and holding a similar sales tax license in at least four other Colorado municipalities that administer their own sales tax collection, may request a coordinated audit as provided herein.

(b) Within 14 days of receipt of notice of an intended audit by any municipality that administers its own sales tax collection, the taxpayer may provide to the finance director of this town, by certified mail, a written request for a coordinated audit indicating the municipality from which the notice of intended audit was received and the name of the official who issued such notice. Such request shall include a list of those Colorado municipalities utilizing local collection of their sales tax in which the taxpayer holds a current sales tax license and a declaration that the taxpayer will sign a waiver of any passage-of-time based limitation upon this town's right to recover tax owed by the taxpayer for the audit period.

(c) Except as provided in subsection 19-35.5(g), any taxpayer that submits a complete request for a coordinated audit and promptly signs a waiver of section 19-59 may be audited by this town during the 12 months after such request is submitted only through a coordinated audit involving all municipalities electing to participate in such an audit.

(d) If this town desires to participate in the audit of a taxpayer that submits a complete request for a coordinated audit pursuant to subsection (c), the finance director shall so notify the finance director of the municipality whose notice of audit prompted the taxpayer's request within 10 days after receipt of the taxpayer's request for a coordinated audit. The finance director shall then cooperate with other participating municipalities in the development of arrangements for the coordinated audit, including arrangement of the time during which the coordinated audit will be conducted, the period of time to be covered by the audit, and a coordinated notice to the taxpayer of those records most likely to be required for completion of the coordinated audit.

(e) If the taxpayer's request for a coordinated audit was in response to a notice of audit issued by this town, this town's finance director shall facilitate arrangements between this town and other municipalities participating in the coordinated audit unless and until an official from some other participating municipality agrees to assume this responsibility. The finance director shall cooperate with other participating municipalities to, whenever practicable, minimize the number of auditors that will be present on the taxpayer's premises to conduct the coordinated audit on behalf of the participating municipalities. Information obtained by or on behalf of those municipalities participating in the

coordinated audit may be shared only among such participating municipalities.

(f) If the taxpayer's request for a coordinated audit was in response to a notice of audit issued by this town, the town's finance director shall, once arrangements for the coordinated audit between the town and other participating municipalities are completed, provide written notice to the taxpayer of which municipalities will be participating, the period to be audited, and the records most likely to be required by the participating municipalities for completion of the coordinated audit. The finance director shall also propose a schedule for the coordinated audit.

(g) The coordinated audit procedure set forth in this section shall not apply:

(1) When the proposed audit is a jeopardy audit;

(2) To audits for which a notice of audit was given prior to the effective date of this section;

(3) When a taxpayer refuses to promptly sign a waiver of section 19-54; or

(4) When a taxpayer fails to provide a timely and complete request for a coordinated audit as provided in subsection (b).

19-36 Tax information confidential.

All specific information gained under the provisions of this article which is used to determine the tax due from a taxpayer, whether furnished by the taxpayer or obtained through audit, shall be treated by the town and its officers, employees, or legal representatives as confidential.

(1) Except as directed by judicial order or as provided in this section, no town officer, employee, or legal representative shall divulge any confidential information.

a. Nothing contained in this section shall be construed to prohibit the delivery to a taxpayer or his/her duly authorized representative of a copy of such confidential information relating to such taxpayer, the publication of statistics so classified as to prevent the identification of particular taxpayers, or the inspection of such confidential information by an officer, employee, or legal representative of the town.

(2) If directed by judicial order, the officials charged with the custody of such confidential information shall be required to provide only such information that is directly involved in the action or proceeding.

19-37 Timely payment; computation of dates.

(a) Timely payment shall be evidenced by the postmark date if mailed; otherwise, timely payment shall be evidenced by the town receipt.

(b) Any due date, payment date, or deadline for paying tax due, providing information, or taking other action, which falls on a Saturday, Sunday or legal holiday recognized by either the federal government or State of Colorado shall be extended to the first business day following such weekend or holiday.

DIVISION 5 TAX OVERPAYMENTS

19-38 Overpayment from returns.

If the amount remitted with the return is more than the tax due as computed from information in such return, the taxpayer shall be notified.

(1) If the overpayment is at least \$15, a notice of overpayment will be issued. After examining such notice, the taxpayer may either submit a claim for refund or report the correct tax due by filing an amended return. No refund of such overpayment shall be paid unless a signed claim for refund is submitted on or before the thirtieth (30th) day after the date of notice of overpayment.

(2) If the overpayment is less than \$15, it shall be credited to the tax due for the next reporting period.

19-39 Tax overpayment determined through audit.

If the town ascertains through an audit of a taxpayer's records that the tax due is less than the full amount paid, a notice of overpayment shall be issued. Such notice will serve as documentation for a claim for refund, if such claim is signed and submitted by the taxpayer within 30 days of the date of the notice of overpayment.

19-40 Refunds of disputed tax.

Refunds of tax paid to a retailer by a purchaser who claims that the sale is exempt from the tax may be requested by such purchaser by signing and submitting a claim for refund on or before 60 days from the date of such purchase.

19-41 Claim for refund.

No tax overpayment except as provided in section 19-38(2) shall be refunded unless a claim for refund is signed and submitted to the town by the taxpayer.

(1) Application. An application for refund of tax shall:

a. Be made on a claim for refund form furnished by the town.

b. Be signed by the taxpayer.

c. Include adequate documentation of the claim.

(2) The finance director shall examine the claim for refund and give written notice to the taxpayer of the amount to be refunded or denied.

(3) Refunds not assignable. The right of any person to obtain a refund pursuant to this article shall not be assignable.

(4) No person shall make any false statement in connection with a claim for refund.

19-41.5 Intercity claims for recovery.

The intent of this section is to streamline and standardize procedures related to situations where tax has been remitted to the incorrect municipality. It is not intended to reduce or eliminate the responsibilities of the taxpayer or vendor to correctly pay, collect, and remit sales, use, admission, and excise taxes to the town.

(1) As used herein, "claim for recovery" means a claim for reimbursement of taxes paid to the wrong taxing jurisdiction.

(2) When it is determined by the director of finance of the town that tax owed to the town has been reported and paid to another municipality, the town shall promptly notify the vendor that taxes are being improperly collected and remitted, and that as of the date of the notice the vendor must cease improper tax collections and remittances.

(3) The town may make a written claim for recovery directly to the municipality that received tax and/or penalty and interest owed to the town or, in the alternative, may institute procedures for collection of the tax from the taxpayer or vendor. The decision to make a claim for recovery lies in the sole discretion of the town. Any claim for recovery shall include a properly executed release of claim from the taxpayer and/or vendor releasing its claim to the taxes paid to the wrong municipality, evidence to substantiate the claim, and a request that the municipality approve or deny in whole or in part the claim within 90 days of its receipt. The municipality to which the town submits a claim for recovery may, for good cause, request an extension of time to investigate the claim, and approval of such extension by the town shall not be unreasonably withheld.

(4) Within 90 days after receipt of a claim for recovery, the town shall verify to its satisfaction whether or not all or a portion of the tax claimed was improperly received, and shall notify the municipality submitting the claim in writing that the claim is either approved or denied in whole or in part, including the reasons for the decision. If the claim is approved in whole or in part, the town shall remit the undisputed amount to the municipality submitting the claim within 30 days of approval.

(5) The town may deny a claim on the grounds that it has previously paid a claim for recovery arising out of an audit of the same taxpayer.

(6) The period subject to a claim for recovery shall be limited to the 36 month period prior to the date the municipality that was wrongly paid the tax receives the claim for recovery.

DIVISION 6 TAX DEFICIENCIES

19-42 Underpayments from returns.

If the amount remitted with a return is less than the tax computed from information in such return, the taxpayer shall be notified.

19-43 Tax deficiencies from failure

(1) If the underpayment is at least \$15, a notice of assessment shall be issued.

(2) If the underpayment is less than \$15, it shall be added to the tax due for the next reporting period.

19-44 Tax deficiencies determined through audit.

If the town ascertains through an audit of the taxpayer's records that the tax due has not been fully reported or paid by the applicable due date, a notice of assessment shall be issued.

to file.

(a) If any taxpayer neglects or refuses to obtain a license, the amount of tax due shall be estimated, based upon such information as may be available, and a notice of assessment shall be issued.

(b) If any taxpayer neglects or refuses to file a return by the due date, the tax due shall be estimated, based upon such information as may be available, and a notice of assessment shall be issued.

(c) Estimated tax due shall be adjusted if a return reporting actual tax due is filed on or before the payment date of the notice of assessment.

19-44 Tax deficiencies determined through audit.

If the town ascertains through an audit of the taxpayer's records that the tax due has not been fully reported or paid by the applicable due date, a notice of assessment shall be issued.

19-45 Penalties.

(a) Penalty for late payment. A penalty shall be levied upon any tax deficiency. For transactions consummated on or after the effective date of the initial taxing ordinance, such penalty shall be \$15 or 10% of the tax deficiency, whichever is greater, plus one-half percent per month from the date when due, not exceeding 18% in the aggregate.

(b) Penalty for fraud. If any tax deficiency is due to fraud or the intent to evade the tax, the penalty shall be 100% of the total tax deficiency.

(c) Abatement of penalty. Any penalty assessed in this section may be abated by the finance director if the taxpayer submits a written request for such abatement on or before the payment date of the applicable notice of assessment, and if the finance director finds good cause therefor.

19-46 Interest.

Interest shall be levied on any tax deficiency.

(1) Interest shall be calculated for each month or portion of a month from the due date that a tax deficiency remains unpaid. For transactions consummated on or after January 1, 1989, the monthly interest rate shall be at a rate of one and one-half percent (1.5%) per month from the date when due.

(2) When a timely protest is made to a notice of assessment, no additional interest shall be assessed on any tax upheld by the finance director for the period between the due date of such assessment and the payment date established in an informal meeting or 30 days after the date of a findings of fact, conclusion, and decision issued after a hearing.

(3) Interest properly assessed on any tax deficiency shall not be abated.

19-47 Notice of assessment.

The finance director or specifically authorized agent shall issue a notice of assessment for any tax deficiency, penalties, or interest due.

(1) Notices of assessment shall be in writing and delivered in person or sent postpaid by first class mail, or emailed, to the last known address of the taxpayer.

(2) The payment due date for the tax due pursuant to a notice of assessment shall be 21 days after the date of the notice of assessment.

(3) The finance director may abate a portion of any tax deficiency if the finance director finds good cause therefor.

DIVISION 7 TAXPAYER'S REMEDIES

19-48 Protest of notice of assessment or denial of refund.

(a) Any notice of assessment may be protested by the taxpayer to whom it is issued.

(1) A protest of a notice of assessment issued to a vendor or taxpayer for failure to file a return, underpayment of tax owed or as a result of an audit shall be submitted in writing, to the finance director within 20 calendar days from the date of the notice of assessment. Any such protest shall identify the amount of tax disputed and the basis for the protest.

(2) When a timely protest is made, no further enforcement action will be instituted by the town for the portion of the assessment being protested unless the taxpayer fails to pursue the protest in a timely manner.

(b) Any denial of a claim for refund may be protested by the taxpayer who submitted the claim.

(1) A protest of a denial of a refund shall be submitted in writ-

ing to the finance director within 20 calendar days from the date of the denial of the refund and shall identify the amount of the refund requested and the basis for the protest.

(2) (Reserved)

(c) Any timely protest entitles a taxpayer to a hearing under the provisions of this article.

(1) If, in the opinion of the finance director, the issues involved in such protest are not a matter of interpretation or may be resolved administratively, the finance director may recommend an informal meeting with the taxpayer.

(2) Participation in such an informal meeting does not prevent either the taxpayer or the town from holding a hearing if the dispute cannot be resolved by such meeting.

19-49 Hearings.

(a) The town shall commence a hearing within 90 days after the town's receipt of the taxpayer's written protest; except the town may extend such period if the delay is requested by the taxpayer. The finance director shall notify the taxpayer in writing of the time and place of such hearing.

(b) Every hearing shall be held in the town before the finance director, unless the finance director appoints an administrative hearing officer to conduct the hearing.

(c) The taxpayer may assert any facts, make any arguments, and file any briefs and affidavits which, in the opinion of the taxpayer, are pertinent to the protest. The filing of briefs shall not be required.

(d) Based on the evidence presented at the hearing, the finance director shall issue a findings of fact, conclusions, and decision which may modify or abate in full the tax, penalties, and interest protested at the hearing, approve a refund, or uphold the assessment.

(e) After such hearing, the taxpayer shall not be entitled to a second hearing on the same notice of assessment or denial of refund.

(f) Unless the decision of the finance director is appealed as provided in this article, the remaining tax due, if any, shall be paid on or before 30 days after the date of the findings of fact, conclusions, and decision.

19-50 Appeals.

(a) Subsequent to a hearing the taxpayer may appeal the decision of the finance director in district court pursuant to Rule 106(a)(4) of the Colorado Rules of Civil Procedure.

(b) Upon appeal to the district court, the taxpayer shall either file with the finance director a bond for twice the unpaid amount or deposit the unpaid amount with the finance director.

(c) An appeal of a final decision of the finance director in a hearing held pursuant to section 19-49 shall be commenced within 30 days of such decision.

DIVISION 8 ENFORCEMENT

19-51 Lien for tax due.

(a) Issuance. If any tax due is not paid by the payment date of a notice of assessment, the finance director may issue a notice of lien on the real and personal property of the taxpayer. Such lien shall specify the name of the taxpayer, the tax due, the date of the accrual thereof, and the location of the property, and shall be certified by the finance director.

(b) Filing. The notice of lien shall be filed in the office of the clerk and recorder of any county in Colorado in which the real or personal property of the taxpayer is located. Such filing shall create a lien on such property in that county and constitute a notice thereof.

(c) Priority. The attachment and priority of such lien shall be as follows:

(1) Such lien shall be a first and prior lien upon the goods and business fixtures owned or used by any taxpayer, including those used under lease, installment sale, or other contract agreement, and shall take precedence on all such property over all other liens or claims of whatsoever kind or nature.

(2) Such lien on the real and tangible personal property of the taxpayer that is not goods, stock in trade, and business fixtures shall be a first and prior lien except as to preexisting claims or liens of a bona fide mortgagee, pledgee, judgment creditor, or purchaser whose rights have attached and been perfected prior to the filing of the notice of lien.

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(3) The personal property of an owner who has made a bona fide lease to a taxpayer shall be exempt from the lien created in this subsection if such property can reasonably be identified from the lease description and if the lessee is given no right to become the owner of the property leased. This exemption shall be effective from the date of the execution of the lease if the lease is recorded with the county clerk and recorder of the county where the property is located or based.

(4) Motor vehicles which are properly registered in this state, showing the lessor as owner thereof, shall be exempt from such lien except that such lien shall apply to the extent that the lessee has an earned reserve, allowance for depreciation not to exceed the fair market value, or similar interest which is or may be credited to the lessee.

(5) Where a lessor and lessee are blood relatives or relatives by law or have 25% or more common ownership, a lease between such lessee and such lessor shall not be considered as bona fide for purposes of this section.

(d) Enforcement against real property. If a notice of lien is filed against real property, the finance director may direct the town attorney to file a civil action to enforce such lien. The court may determine the interest in the property of each party, decree a sale of the real property, and distribute the proceeds according to such findings. Procedure for the action and the manner of sale, the period for and manner of redemption from the sale and the execution of deed of conveyance shall be in accordance with the law and practice relating to foreclosures of mortgages upon real property. In any such action, the court may appoint a receiver of the real property involved in such action if equity so requires.

19-52 Performance of lien.

(a) Any lien for tax due shall continue until a release of lien is filed by the finance director.

(b) Any person who purchases or repossesses real or personal property upon which a lien has been filed by the finance director for tax due shall be liable for the payment of such tax due up to the value of the property taken or acquired.

19-53 Release of lien.

Upon payment of the tax due or enforcement of the lien, the finance director shall file a release of lien with the county clerk and recorder of the county in which the lien was filed.

19-54 Civil action to recover tax due.

(a) Any unpaid tax due shall constitute a debt of the taxpayer to the town, and the finance director may direct the town attorney to file a civil action to collect such tax due.

(b) The return filed by a taxpayer or the notice of assessment issued by the finance director shall be prima facie proof of the tax due.

(c) If a judgment is obtained by the town, collection of the tax due may be made by attachment, garnishment or other means established by law. When attachment is sought no bond shall be required of the finance director, nor shall any sheriff required of the finance director an indemnity bond for executing the writ of attachment or writ of execution upon any judgment.

19-55 Jeopardy assessment.

(a) Issuance. If the collection of any tax due from a taxpayer, whether or not previously assessed, will be jeopardized by delay, the town manager may declare the taxable period immediately terminated, order the finance director to determine the tax, and issue a jeopardy assessment and demand for payment. Any tax so assessed shall be due and payable immediately.

(b) Security for payment. Enforcement of a jeopardy assessment and demand for payment may be stayed if the taxpayer gives security for payment which is satisfactory to the town manager.

(c) Dispute of jeopardy assessment. If, in the opinion of the taxpayer, the jeopardy assessment is not for the correct amount of tax due, the taxpayer shall pay the tax due as assessed and submit a claim for refund to the town.

19-56 Distraint and sale.

(a) Unless such property is exempt by state statutes from distraint and sale, the town manager may sign and issue a warrant directed to any employee or agent of the town, or any sheriff of any county in Colorado, commanding the distraint and sale of personal

property of the taxpayer on which a lien has attached for the payment of the tax due.

(1) Such warrant may be issued if the tax due is not paid on or before 21 days from the payment date of a notice of assessment and no protest of such assessment has been timely filed.

(2) Such warrant may be issued immediately if a jeopardy assessment and demand for payment has been issued.

(b) If the taxpayer does not volunteer entry to the premises, the town manager may apply to the municipal court of the town for a warrant authorizing any employee or agent of the town to search for and distraint property located inside the town to enforce the collection of tax due.

(1) The town manager shall demonstrate to the court that the premises to which entry is sought contains property that is subject to distraint and sale for tax due.

(2) If a jeopardy assessment and demand for payment has been issued, the town manager shall specify to the court why collection of the tax will be jeopardized.

(3) The procedures to be followed in issuing and executing a warrant pursuant to this subsection shall comply with Rule 241 of the Colorado Municipal Court Rules of Procedure.

(c) Disposal of Distraint Property:

(1) A signed inventory of the property distrainted shall be made by the town or its agent. Prior to the sale the owner or possessor shall be served with a copy of said inventory, a notice of the sum of the tax due and related expenses incurred to date, and the time and place of sale.

(2) A notice of the time and place of the sale, together with a description of the property to be sold, shall be published in a newspaper of general circulation within the county where distraint is made or, in lieu thereof and in the discretion of the finance director, the notice shall be posted at the courthouse of the county where distraint is made, and in at least two other places within such county.

(3) The time fixed for the sale shall not be less than 10 days nor more than 60 days from the date of distraint. The sale may be postponed by the town or agent for no more than 90 days from the date originally fixed for the sale.

(4) The property shall be sold at public auction for not less than a fair minimum price, and if the amount bid for the property is less than the fair minimum price so fixed, the property may be declared to be purchased by the town and the town shall file a release of lien thereof. If the property is purchased by the town such property may be disposed of in the same manner as other town property and the lien thereon shall be released.

(5) The property may be offered first by bulk bid, then subsequently for bid singularly or by lots, and the town or its agent may accept the higher bid.

(6) The property offered for sale may be redeemed if the owner or possessor or other person holding an unperfected chattel mortgage or other right of possession, pays the tax due and all collection costs no less than 24 hours before the sale.

(7) The town or its agent shall issue to each purchaser a certificate of sale which shall be prima facie evidence of its right to make the sale and transfer to the purchaser all right, title, and interest of the taxpayer in and to the property sold.

a. When the property sold consists of certificates of stock, the certificate of sale shall be notice to any corporation, company, or association to record the transfer on its books and records.

b. When the property sold consists of securities or other evidence of debt, the certificate of sale shall be good and valid evidence of title.

(8) Any surplus remaining after satisfaction of the tax due plus any costs of making the distraint and advertising the sale,

may be distributed by the town first to other jurisdictions which have filed liens or claims of sales and use or personal property ad valorem taxes, and second to the owner, or such other person having a legal right thereto.

(9) The finance director shall submit a written account of the sale to the town manager.

(d) Exempt property. Property of the taxpayer subject to distraint shall include the personal property of the taxpayer and the goods, stock in trade and business fixtures owned or used by any taxpayer including those used under lease, installment sale, or other contract arrangement. Property exempt from distraint and sale shall include the personal property described as such in section 19-51(c).

(e) Return of the property. The taxpayer or any person who claims an ownership interest or right of possession in the distraint property may petition the town manager, or the municipal court if the property was seized pursuant to warrant issued by the court, for return of the property.

(1) The grounds for return of the property shall be that the person has a perfected interest in such property which is superior to the town's interest or that the property is exempt from the town's lien.

(2) The factfinder shall receive evidence on any issue of fact necessary to the decision of the petition. If the factfinder determines by a preponderance of the evidence in favor of the taxpayer or other petitioner, the property shall be returned.

19-57 Status of tax due in bankruptcy and receivership.

Whenever the business or property of any taxpayer is subject to receivership, bankruptcy or assignment for the benefit of creditors, or distrainted for property taxes, all tax due shall be a prior and preferred lien against all the property of the taxpayer. No sheriff, receiver, assignee or other officer shall sell the property of any such taxpayer under process or order of the finance director the amount of tax due. The officer shall pay any tax due before making payment to any judgment creditor or other claimants.

19-58 Violations; summons and complaints; penalty.

(a) It shall be a violation of this chapter to fail to perform any applicable affirmative duty specified in this article including, but not limited to:

(1) The failure of any person engaged in business in the town to obtain a license.

(2) The failure of any taxpayer to file a timely return or to make timely payment of any tax due.

(3) The making of any false or fraudulent statement by any person in any return, claim for refund, or hearing.

(4) The evasion of collection of any tax by any person or the aiding or abetting of any other person in an attempt to evade the timely payment of tax due.

(b) The finance director may direct the issuance of a complaint and summons to appear before the municipal court of the town to any person who may be in violation of this article or of the rules and regulations promulgated by the finance director to enforce this article.

(c) Violations of this article shall be punished by a fine or imprisonment or both pursuant to the limits established in section 1-14 of this Code. Each and every 24 hour continuation of any violation shall constitute a distinct and separate offense.

19-59 Statute of limitations.

Unless the limitation period has been extended as provided in this section, the statute of limitations for provisions contained in this chapter shall be as follows:

(1) Refunds:

a. Any claim for refund for disputed tax shall be submitted to the town on or before 60 days from the date of such purchase.

b. Any claim for refund resulting from a notice of overpayment shall be submitted to the town on or before 30 days after the date of such notice of overpayment.

c. Any other claim for refund shall be filed on or before three years after the date such overpayment was paid to the town.

(2) Assessments: No notice of assessment shall be issued more than three years after the due

date of such tax due.

(3) Liens: No notice of lien shall be issued more than three years after the due date of the tax due. If the limitation period is extended, a notice of lien may be filed on or before 30 days from the date of the notice of assessment issued for such extended period.

(4) Returns:

a. When a taxpayer fails or refuses to file a return, the tax due may be assessed and collected at any time.

b. In the case of a false or fraudulent return filed with intent to evade tax, the tax due may be assessed, or proceedings for the collection of such tax due may be begun at any time.

(5) Protests: No protest of a notice of assessment or denial of a claim for refund shall be valid if submitted to the finance director in other than written form or after the period allowed in this article.

(6) The period of limitation may be extended before its expiration.

a. The taxpayer and the finance director may agree in writing to extend the period.

b. If the town provides written notice to the taxpayer prior to the expiration of the period of the period limitation that the latter's records will be audited pursuant to this article, such period of limitation shall be extended for the audit period until 30 days after the date of the notice of assessment or notice of overpayment issued as a result of such audit. "Audit period" is the 36 month reporting period preceding the date of the notice of audit.

(7) Performance of an audit does not constitute a statute of limitations or preclude additional audits of the same period within the parameters of this section.

19-60 Notice of sales and use tax ordinance amendment.

(a) In order to initiate a central register of sales and use tax ordinances for municipalities that administer local sales tax collection, the finance director of the town shall file with the Colorado Municipal League prior to the effective date of this section a copy of the town sales and use tax ordinance reflecting all provisions in effect on the effective date of this section.

(b) In order to keep current the central register of sales and use tax ordinances for municipalities that administer local sales tax collection, the finance director of the town shall file with the Colorado Municipal League prior to the effective date of any amendment a copy of each sales and use tax ordinance amendment enacted by the town.

(c) Failure of the town to file such ordinance or ordinance amendment pursuant to this section shall not invalidate any provision of the sales and use tax ordinance or any amendment thereto.

19-60.5 Participation in simplification meetings.

The finance director shall cooperate with and participate on an as-needed basis with a permanent statewide sales and use tax committee convened by the Colorado Municipal League which is composed of state and municipal sales and use tax officials and business officials. Said committee will meet for the purpose of discussing and seeking resolution to sales and use tax problems which may arise.

ARTICLE III (Reserved)

19-61 through 19-99 (Reserved)

Article IV Use Tax

19-100 Purpose.

The purpose of this article is to impose a use tax within the town for the privilege of storing, using or consuming within the town any construction and building materials purchased at retail. It is hereby intended that this article shall supersede the provisions of C.R.S. section 29-26-201, et seq., as amended.

19-101 Levy; amount.

There is hereby levied and there shall be collected from every person in the town a tax of 3% of the retail cost thereof, for the privilege of storing, using or consuming in the town any construction and building materials purchased at retail. Such tax shall be payable to and shall be collected by the town.

19-102 Collection.

The collection of the use tax for construction and building materials shall be administered by the building official of the town or such other official designated by the town manager.

19-103 Payment based on estimate.

(a) The tax shall be paid by estimate through the payment of the tax at the time permits are issued for building and construction.

(b) The applicant for such a permit (Chapter 6) shall provide an estimated total valuation for the work, which shall include the value of construction and building materials, for which the permit is being sought. The use tax shall be calculated by multiplying 50% of the total valuation by 0.03 (3% use tax). The applicant may provide documentation to the building official proving the actual valuation of construction and building materials for the work for which the permit is being sought. The building official may use this actual valuation to calculate the use tax collected by multiplying the actual valuation by 0.03 (3% use tax). If in the opinion of the building official, the total valuation or actual valuation provided by the applicant is under-estimated, the permit shall be denied, unless the applicant can provide additional information supporting the detailed estimates of value which meet the approval of the building official. The final total valuation shall be determined by the building official. The building official reserves the right to require a financial audit and to request any and all applicable records related to the actual value of construction and building materials for which the permit was issued. In the event the building official determines the actual value of materials is greater than estimated on the permit application, the applicant shall pay use tax on the additional value of materials. Use tax on the actual cost of materials may be subsequently determined through final reconciliation of the actual use tax paid to the amount of the estimate of use tax paid. The permit applicant shall have 90 days beginning with the date of issuance of certificate of occupancy or the date of approval of the final inspection, if the issuance of a certificate of occupancy is not required, to file a final use tax return seeking such reconciliation. The permit applicant's right to final reconciliation under this section shall be deemed waived if a final use tax return is not so filed.

19-104 Refunds for overpayment.

(b) Upon completion of the subject property, the taxpayer may apply to the town for a refund for any overpayment of the taxes, the tax having been computed upon an estimation of value, such application to be supported by a documented and notarized itemization of the actual purchase made for construction and building materials actually used or consumed in the project for which the building permit was issued and upon which the tax was paid.

(c) Time limit for refund. The taxpayer must file for a refund under this section within two years from the end of the year in which a certificate of occupancy or temporary certificate of occupancy is issued. If the project does not receive a certificate of occupancy or temporary certificate of occupancy then final inspection shall be used as the start of the time limit for refund. A failure by the taxpayer to file for a refund within this time limit will result in the forfeiture of the right to a refund.

19-105 Payment prerequisite to issuance of certificate of occupancy.

No certificate of occupancy shall be issued until all use taxes shall have been paid as provided in this article.

19-106 Enforcement.

The council may adopt such uniform rules and regulations as may be necessary for the administration and enforcement of this article; and the council is hereby empowered to enter into and execute on behalf of the town any agreements necessary for the administration and enforcement of this article.

19-107 through 19-130 (Reserved)

Article V Admissions Tax

DIVISION 1 GENERALLY

19-131 Short title.

This article shall be known and cited as the "Town of Mt. Crested Butte Admissions Tax Ordinance."

19-132 Purpose and intent.

The town council determines and declares that considering the nature of the business of operating a major tourist destination resort and the relation of such business to the welfare of the town, as well as the relation of such business to the expenditures required of the town, and a proper, just, and equitable distribution of tax burdens

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within the town, the imposition of an admissions tax is reasonable, proper, and nondiscriminatory, and that the amount of the tax imposed by this article for exercising the taxable privilege of purchasing admission to any place or event in the town that is open to the public is reasonable, proper, uniform, and non-discriminatory and necessary for the just, proper, and equitable distribution of tax burdens within the town. The town council intends that any person who pays to gain admission to any place or event in the town that is open to the public shall pay, and every person, whether owner, lessee, or operator, who charges or causes to be charged admission to any such place or event shall collect the tax imposed by this article

19-133 Rate; imposition; distribution.

(a) **Rate.** There is levied, and shall be paid and collected, an excise tax of 4% on the price paid to gain admission to any place or event in the town that is open to the public.

(b) **Imposition.** The tax specified in this section is imposed upon the purchaser. Any seller engaged in business in the town shall collect the tax and remit it to the town as set forth in this article.

(c) **Distribution.** The revenues from said tax shall be used as follows: not less than 25% for transportation and the remainder to marketing and event support, as determined by the town council.

19-134 Liability for tax.

(a) No person who pays to gain admission to any place or event in the town that is open to the public shall fail to pay and no person, whether owner, lessee, or operator, who charges or causes to be charged admission to any place or event in the town that is open to the public shall fail to col-

lect the tax levied by this article. If an owner or operator of a facility leases or rents such facility to another party who conducts an event open to the public in such facility, such owner or operator is not liable for collecting and remitting the tax if the party to whom the facility is leased or rented, is at the time of the leasing or rental, licensed to collect and remit the tax.

(b) The burden of providing that any transaction is not subject to the tax imposed by this article is upon the person upon whom the duty to collect the tax is imposed.

19-135 Exempt transactions.

The following entities and transactions are exempt from the duty to pay the tax imposed by this article but not the duty to collect and remit the tax levied hereby:

- (1) United States Government and the State of Colorado, its departments and institutions, and the political subdivisions thereof including the town, when acting in their governmental capacities and performing governmental functions and activities, and when the government's obligation is paid for directly to the licensee by a purchase card or a draft or warrant drawn on the government's account;
- (2) A charitable organization, but only in the conduct of its regular charitable capacity and only if the organization's obligations have been paid for directly by it to the admissions tax licensee without reimbursement therefor;
- (3) Any person who refunds an admission price for any reason, either before or after an event has taken place, and refunds the admission tax along with the admission price;
- (4) Any person who provides free "passes" or complimentary admission tickets or otherwise fails to charge an admission

price for admission to a place or event open to the public, but if such person imposes a reduced admission charge for any such "pass," complimentary admission, or otherwise, the tax imposed by this article applies to the actual amount of such reduced admission charge;

(5) Any admission fee paid or charged to gain entry into any event sponsored entirely by or conducted by the town.

**DIVISION 2 ADMINISTRATION
19-136 Administration, Collection, Enforcement.**

Unless otherwise provided for in this article, the provisions for collection, administration, and enforcement of the admissions tax article shall be the same as those provided for the sales tax, as may be amended from time to time.

**Article VI Short-Term Rental Tax
19-150 Purpose.**

The purpose of this article is to impose an excise tax known as a short-term rental tax on short-term rental properties as such are defined in section 19-17 of the town code, the proceeds of which shall be collected, and retained by the town for the purpose of raising funds to support the creation and retention of workforce housing, including but not limited to funding necessary infrastructure, maintaining deed restricted units, providing financial assistance to town employees seeking housing, partnering with other entities for the purpose of constructing new workforce housing projects, and paying the administrative costs related to such efforts.

19-151 Effective date.

This article shall be effective commencing January 1, 2020, and shall apply to all short-term rentals as such are defined in Chapter 11 of the town code.

19-152 Rate, imposition, collection, and distribution of short-term rental tax.

(a) There is hereby levied by the town an excise tax of a maximum rate of 4.9% on the price charged to any person for a short-term rental.

(b) An owner, representative of the owner, or retailer shall collect the tax and remit it to the town pursuant to this article. For purposes of collection, the term retailer shall include, but is not limited to, any marketplace facilitator or marketplace seller engaged in business in the Town.

(c) The town shall credit the proceeds of the short-term rental tax in the housing fund to be used for the purposes identified in section 19-150. **19-153 Short-term rental tax remittance schedule.**

The short-term rental tax imposed under this article shall be computed and collected in accordance with applicable schedules, systems and regulations approved by the town's finance director. Short-term rental tax shall be reported and paid in combination with sales tax returns and such returns shall be separately stated from the Town's sales tax.

19-154 Transactions, items and services subject to short-term rental tax.

The short-term rental tax shall apply to the entire amount charged to any person(s) for use of a short-term rental which shall be inclusive of any fee, surcharge, or other service charge.

19-155 Exemptions from short-term rental excise tax.

The tax levied by section 19-152 above shall not apply to the following:

- (a) All short-term rentals to charitable organizations in the conduct of their regular charitable functions and activities, when billed to and paid for by the charitable organization.
- (b) All short-term rentals to the federal government, the state or their departments or institutions, and the political subdivisions thereof in their governmental

capacities only, when billed to and paid for by the governmental entity.

(c) All short-term rentals which the town is prohibited from taxing under the Constitution or laws of the United States or the Constitution or laws of the state.

19-156 Administration, Collection, Enforcement.

Unless otherwise provided for in this article, the provisions for collection, administration, and enforcement of the short-term rental tax article shall be the same as those provided for the sales tax, as may be amended from time to time.

Section 2. Should any section, clause, phrase, or provision of this ordinance be ruled invalid or unenforceable by any court of competent jurisdiction, it is hereby declared the intent of the Town Council of the Town of Mt. Crested Butte, Colorado, that the remaining provisions of this ordinance be given full force and effect if it is possible to do so.

Section 3. Effective Date. This ordinance shall take effect five days after publication following final passage, pursuant to Section IV.1 of the home rule charter.

INTRODUCED, READ, APPROVED, AND ORDERED PUBLISHED on first reading at a regular meeting of the Town Council of the Town of Mt. Crested Butte, Colorado, this 15th day of July, 2025.

PASSED, ADOPTED, AND APPROVED ON SECOND READING at a regular meeting of the Town Council of the Town of Mt. Crested Butte, Colorado, held the 20th day of August, 2025.

TOWN OF MT. CRESTED BUTTE,
COLORADO

S:/ Nicholas Kempin, Mayor

Attest:

S:/ Tiffany O'Connell, Town Clerk

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LEGAL DEADLINE:

TUESDAY AT NOON FOR THAT WEEK'S ISSUE
LEGALS@CRESTEDBUTTENews.COM | 970-349-0500